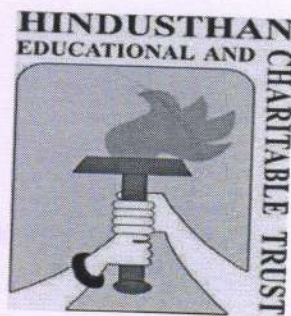


LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

in the

**UNDERGRADUATE PROGRAMME
BACHELOR OF COMMERCE (BANKING AND INSURANCE)**

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



**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)**

COIMBATORE-641028

TAMILNADU, INDIA.

Phone: 0422-4440555

Website: www.hicas.ac.in

PREAMBLE

B.Com., (Banking and Insurance) is a three - year course where the students can gain knowledge in the areas of Commerce, Business, Banking, Insurance, Financial Services and related fields. This Programme covers various courses during the span of Six semester and engages and enables the students to gain competitive knowledge and matching their competency to the industry requirements in the jobs relating to Banking, Insurance, Financial Services, etc., Along with good employment opportunities, the scope after completing B.Com., (Banking and Insurance) is very vast, the students can pursue post graduate programmes, professional programmes like Chartered Accountancy, Cost and Management Accountancy, Company Secretaryship, Chartered Financial Analyst, Law and many more.

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)

PEO 1: Graduates will possess knowledge and skills in Commerce, Banking and Insurance disciplines.

PEO 2: Graduates will equip themselves for continuation of their education and advance in their academics and career.

PEO 3: Graduates will be able to engage themselves as a consultant in the areas of banking and insurance

PEO 4: Graduates will have a comprehensive knowledge in the services offered by Banking and Insurance Institutions.

PEO 5: Graduates will assimilate in the jobs requiring domain knowledge with an ease.

PROGRAMME OUTCOME (PO)

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

PO2: PROBLEM SOLVING AND ANALYSING: Applying problem solving skills and arrive at an effective solution for different business situations

PO3: ENVIRONMENT SUSTAINABILITY AND ETHICS: Engage in Ethical practices and also practise environmental sustainability in the organizational operations

PO4: CO-OPERATIVE TEAM WORK & COMMUNICATIVE SKILLS: Examining and synthesizing the different elements which influence Commerce, Banking and Insurance in accomplishment of the organisational goal.

PO5: SELF DIRECTED / LIFE LONG LEARNING: Learning and expressing well, an understanding of facts, ideas, etc., by organizing and comparing relevant business states.

PROGRAMME 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

PSO4: Graduates will have a good grasp of the latest trends and changing business environment at National and Global Scale.

PSO5: Graduates will exhibit their knowledge in the formulating business solutions for conducting with social responsibility.

**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: Banking and Insurance

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	21BAU01	DSC	Core-I Principles of Accountancy	4	6		3	30	70	100
III	21BAU02	DSC	Core -II Indian Banking System	4	6		3	30	70	100
III	21BAU03	GE	Allied-I Business Economics	4	5		3	30	70	100
IV	21BAUE01	AEE	Open Elective - I	2	3		3	100		100
IV	21GSU01	AECC	Environmental Studies	1	2		2	50		50
IV	21BAUV01	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				23	38			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	21BAU04	DSC	Core -III Financial Accounting	4	5		3	30	70	100
III	21BAU05	DSC	Core -IV Principles of Insurance	4	4		3	30	70	100
III	21BAU06	DSC	Core -V Business	4	4		3	30	70	100

			Communication							
III	21BAU07	GE	Allied-II Business Law	4	4		3	30	70	100
III	21BAU08	DSE	Electives / DSE-I	3	3		3	30	70	100
III	21BAU09	SEC	Internship / Industrial Visit / Mini Project	1	-			100		100
IV	21BAUV02	SEC	VAC-II/Life Skills- II @ / Language	1*	2		2	50**	-	50**
IV	21BAUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50**		50**
Total				28	36			310	490	800
Semester - III										
III	21BAU10	DSC	Core -VI Corporate Accounting	4	5		3	30	70	100
III	21BAU11	DSC	Core -VII Foreign Exchange Management	4	5		3	30	70	100
III	21BAU12	DSC	Core -VIII Merchant Banking	4	5		3	30	70	100
III	21BAU13	DSC	Core -IX Insurance Risk Management	4	5		3	30	70	100
III	21BAU14	GE	Allied-III Business Mathematics	4	5		3	30	70	100
III	21BAU15	DSE	Electives / DSE-II	3	3		3	30	70	100
IV	21BAUE02	AEE	Open Elective-II	2	3		3	100		100
IV	21GSU02	AECC	Human Rights	1	2		2	50		50
IV	21BAUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50**		50**
IV	21BAUJ03	SEC	Online Course	-	1			-	-	C/NC [‡]
Total				26	36			330	420	750
Semester - IV										
III	21BAU16	DSC	Core -X Higher Corporate Accounting	5	6		3	30	70	100
III	21BAU17	DSC	Core -XI Income Tax	5	5		3	30	70	100
III	21BAU18	DSC	Core -XII General Insurance	4	5		3	30	70	100
III	21BAU19	DSC	Core -XIII Banking Theory, Law and Practice	4	4		3	30	70	100
III	21BAU20	DSC	Core -XIV Financial Markets and Institutions	4	4		3	30	70	100
III	21BAU21	GE	Allied-IV Business Statistics	4	5		3	30	70	100
III	21BAU22	SEC	Internship / Institutional Training / Mini-	1	-		-	100	-	100

IV	21BAUV03	ACC	Project VAC-III	1*	2		2	50**	-	50**
IV	21BAUJ04	SEC	Aptitude / Placement Training	Grade*	2		2	50**		50**
IV	21BAUJ05	SEC	Online Course	-	1		-	-	-	C/NC [‡]
IV	21GSU03	AECC	Internet Security	1	2		2	50	-	50
V	21GSU04	AECC	Extension Activities NSS/NCC/SPORTS /YRC/SIS/SA#	2	-		-		-	C/NC [‡]
Total				30	36			330	420	750
Semester - V										
III	21BAU23	DSC	Core -XV Management Accounting	5	6		3	30	70	100
III	21BAU24	DSC	Core -XVI Cost Accounting	4	6		3	30	70	100
III	21BAU25	DSC	Core -XVII Banking Technology Management	4	5		3	30	70	100
III	21BAU26	DSC	Core -XVIII Indirect Taxation	4	5		3	30	70	100
III	21BAU27	DSC	Core -XIX Insurance Law and Regulation	4	5		3	30	70	100
IV	21BAUE03	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	21BAUV04	ACC	VAC-IV	1*	2		2	50**	-	50**
IV	21BAUJ06	SEC	Aptitude / Placement Training	Grade*	2		2	50**	-	50**
IV	21BAUJ07	SEC	Online Course	-	1		-	-	-	C/NC [‡]
IV	21BAUJ08	SEC	SDR- Student Development Report	2*	-		-	-	-	-
Total				25	36			350	350	700
Semester - VI										
III	21BAU28	DSE	Electives / DSE-III	3	4			30	70	100
III	21BAU29	DSE	Electives/DSE-IV	3	4			30	70	100
III	21BAU30	SEC	Project Work /Student Research / Paper	4	4			40	60	100
III	21BAU31	DSC	Core-XX Self-Study Course	3	-		3	30	70	100
Total				13	12			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	19	5/4	79	100	1900
	Self-Study Course / DSC	1	3	3	100	100
	Allied /GE	4	4	16	100	400
	Electives/DSE	4	3	12	100	400
	Project SEC	1	4	4	100	100
	<i>Internship/Institutional Training/Mini-Project (Summer Courses #)/SEC</i>	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
	<i>Job Oriented Course / Value Added Course</i>	2	1	2*	50	100**
	Skill Based/ Placement/Aptitude SEC	4	Grade	Grade	50	200**
	Online courses / SEC	3	C/NC	C/NC	-	-
	Life Skills / SEC	2	1	2*	50	100**
	<i>SDR- Student Development Report /SEC</i>	1	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC/SIS/ SA - AECC	1	C/NC	2	-	-
	Total			145 (6 Extra Credits)		4050 + (400**)

List of Open Elective Papers &

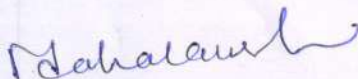
Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Corporate Relations start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
VAC Papers	-
Courses offered by the Departments to other Programmes	Accounting for Non-Accounting Students Finance for Non-Finance Students Legal Aspects of Business Retailing Basics Merchandise Management Business Environment

List of Elective Papers/ DSE
(Can choose any one of the paper as electives)

	Course Code	Title
Electives/ DSE-I	21BAU08A	Principles of Management
	21BAU08B	Business Organisation and Office Management
Electives/ DSE-II	21BAU15A	Principles of Marketing
	21BAU15B	Integrated Marketing Communication
Electives/ DSE-III	21BAU28A	Organisational Behaviour
	21BAU28B	Working Capital Management
Electives/ DSE-IV	21BAU29A	Human Resource Development
	21BAU29B	Entrepreneurship


Syllabus Coordinator


BOS-Chairman


Academic Council – Member Secretary


PRINCIPAL

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

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 courses DSE- III & DSE- IV 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., (Banking and Insurance) 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 / Shanthy Social Service / Siruthuli / Kulangal Pathukappu Amaipu /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 $50 \times 1/2 = 25$ 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 $5 \times 10 = 50$ Marks]	100

7. Value Added Courses / Aptitude/Placement courses:

Components	Marks
Two Test (each 1 hour) of 25 marks each QP is objective pattern ($25 \times 1 = 25$)	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:	21BAU01	Course Title						Batch:	2021-2022 and Onwards
		PRINCIPLES OF ACCOUNTANCY						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVES

- To learn the basic Principles of Accountancy
- To understand the process of accounting in a business
- To understand about Rectification of Errors and bank reconciliation statement
- To know about the process of accounting for depreciation and for fire insurance claims.
- To be able to prepare books of accounts and appraise the results of the business

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 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

21BAU01	PRINCIPLES OF ACCOUNTANCY	Sem: I
Unit No.	Topics	Hours
I	INTRODUCTION TO ACCOUNTING Introduction – Definition – Steps of Accounting – Book-keeping Vs Accounting – Objectives of Accounting – Advantages and Limitations of Accounting – Branches of Accounting – Accounting Concepts and Conventions - Double Entry Book Keeping – Meaning of Debit and Credit – Advantages of Double Entry System	12
II	PREPARATION OF ACCOUNTS - SUBSIDIARY BOOKS Journal – Ledger – Distinction between Journal and Ledger – Trial Balance – Cash Book – Purchase Book – Sales Book – Purchase Returns Book – Sales Returns Book	15
III	FINAL ACCOUNTS Preparation of Final Accounts of a Sole Trading Concern – Trading Account – Profit and Loss Account - Profit and Loss Appropriation Account – Closing Entries – Balance Sheet – Distinction between Capital and Revenue Expenditure	15

IV	RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT Classification of Errors – Rectification of Errors and Preparation of Suspense Account – Effects of Rectification on Net Profit – Bank Reconciliation Statement – Meaning – Need – Causes for differences between cash book and pass book – Methods of preparation of Bank Reconciliation Statement.	15
V	DEPRECIATION ACCOUNTING AND FIRE INSURANCE CLAIMS Depreciation – Meaning – Causes Methods - Straight Line Method - Written down Value Method - Change in method of Depreciation (retrospective and prospective method) - Fire Insurance Claims – Need – Types of Fire Insurance Policies - Average Clause Computation of Claim to be lodged (Problems in Loss of stock only).	15

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

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

TEXT BOOKS

1. Reddy.T.S & Murthy.A, "Financial Accounting", Margham Publications, Chennai, 2019

REFERENCE BOOKS

1. S.P. Jain, K.L. Narang, Simmi Agarwal, Monika Sehgal, *Advanced Accountancy Principles of Accounting Volume-I*, Kalyani Publishers, New Delhi, 2018
2. N.Vinayakam & B. Charumati, "Financial Accounting", S Chand & Company Pvt. Ltd., New Delhi, 2004
3. M.C.Shukla, T.S.Grewal, S.C.Gupta, "Advanced Accounts", S Chand & Company Pvt. Ltd., New Delhi, 2017
4. Dr. M.A. Arulanandam, Dr.K.S.Raman, "Advanced Accountancy", Himalaya Publishing House Pvt. Ltd, Mumbai, 2018
5. Gupta R.L., Radhaswamy M., "Advanced Accountancy, Volume I", Sultan Chand & Sons, New Delhi, 2018

WEB RESOURCES

Web Link: <http://icai.org/>
<https://icmai.in/icmai/index.php>
<https://www.icsi.edu/home/>

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
CO5	S	S	S	M	M

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

Course Code:	21BAU02	Course Title						Batch:	2021-2022 and onwards
		INDIAN BANKING SYSTEM						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVE

- To acquaint the students with knowledge about the banking system
- To understand banking structure prevailing in India.
- To learn the impact of Nationalisation and Privatisation of Banks
- To know the role of Development Banks
- To understand the structure and role of Co-Operative Banks in India and Regional Rural Banks

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the structure of Indian Banking System and performance of Banking Industry in India	K1
CO2	Understand the rationale behind regulatory measures and its effects on banking sector	K2
CO3	Explain the importance of banking sector from a national perspective	K2
CO4	Examine the role of banking system and its contributions to the economic progress.	K3
CO5	Appraise the contributions of different types of banking institutions	K4

SYLLABUS

21BAU02	INDIAN BANKING SYSTEM	Sem: I
Unit No.	Topics	Hours
I	COMMERCIAL BANKING Introduction - Meaning - Definition of a Bank - Types of Banks - Functions of Commercial Banks - Sources of Bank's Income - Investment Policy of Banks - Balance Sheet of The Bank - Liabilities - Assets - Credit Creation - Basis of Credit Creation - Process of Credit Creation - Leaf and Cannon Criticism - Limitation on Credit Creation - Unit Banking vs Branch Banking - Commercial Banks and Economic Development	14
II	CENTRAL BANKING Introduction - Meaning of Central Bank - Definition of Central Bank - Functions of the Central Bank - Reserve Bank of India - Introduction - Capital - Organisation - Offices of the Bank - Departments of the Reserve Bank - Functions of the Reserve Bank - Credit Control - Weapons of Credit Control - Methods of Selective Credit Controls Adopted By Reserve Bank - Limitations of Selective Controls in India - State Bank of India - Evolution - Nationalisation of the Imperial Bank - Management of the Bank - Structure,	15

	Organisation and Functions of State Bank of India.	
III	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.	15
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 Bank of India (IDBI) - Small Industries Development Bank of India (SIDBI) - Export-Import Bank of India (EXIM Bank)	14
V	Co-Operative Banks in India and Regional Rural Banks 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.	14

Note: Distribution of marks 100%Theory

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

TEXT BOOKS

Text Book:

1. S.Natarajan, R Parameswaran, *Indian Banking*, S.Chand & Company Ltd., New Delhi, 2010
2. Somashekar, N.T, *Banking*, New Age International (P) Ltd., Publishers, New Delhi, 2019

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: <https://www.rbi.org.in>

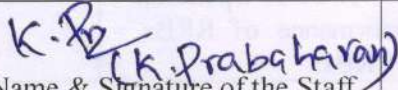
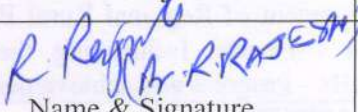
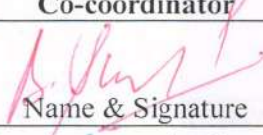
MAPPING WITH PROGRAM OUTCOMES

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

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:	21BAU03	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)

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	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

21BAU03	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	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 Laws and Functions Production Concept - Importance and Factors of Production-Theory - Production Function: Meaning, Concept of productivity and technology –	12

	Short Run and long run production function	
IV	Cost Output Relationship and Concept of Revenue 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 - Economies of scale - Concept of Revenue - Different Types of Revenues	12
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.	12

Note: Distribution of marks 100%Theory

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

TEXT BOOKS

Text Book:

1. Dr.S.Sankaran "Business Economics" Margham Publications, Chennai, 2012

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: Nil

MAPPING WITH PROGRAM OUTCOMES

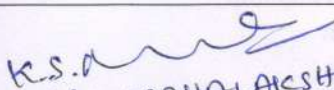
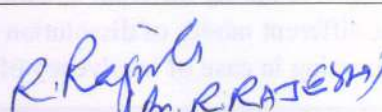
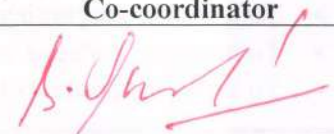
CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S

CO5	S	S	S	S	S
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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
 (K.S. MAHALAKSHMI) 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:	21BAU04	Course Title						Batch:	2021-2022 and onwards
		FINANCIAL ACCOUNTING						Semester:	II
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE:

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

COURSE OUTCOMES (CO)

S.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

21BAU04	FINANCIAL ACCOUNTING	Sem: II
Unit No.	Topics	Hours
I	PARTNERSHIP FUNDAMENTALS Definition – Partnership Deed – Rules Applicable in the absence of Partnership Deed – Capital Accounts of Partners – Fixed Capital Method – Fluctuating Capital Method – Necessary Adjustments relating to Interest on Capital - Interest on Drawings – Partner’s Salary or Commission – Interest on Partner’s Loan – Profit and Loss Appropriations Account	12
II	ADMISISON OF PARTNER Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio - Adjustment for Goodwill – Factors affecting Goodwill – Methods of Valuation of Goodwill - Treatment of Goodwill – Revaluation of Assets and Liabilities - Revaluation Account – Memorandum Revaluation Account – Adjustment of Capital – Preparation of Balance sheet of New Firm.	12

III	RETIREMENT OF PARTNER – DEATH OF PARTNER Retirement – Calculation of Gaining Ratio – Treatment of Goodwill - Revaluation of Assets and Liabilities - Treatment of Undistributed Profits and Losses - Payment to Retiring Partner - Retirement cum Admission of partners - Death of a partner – Joint Life Policy – Accounting Treatment	12
IV	DISSOLUTION OF A FIRM AND INSOLVENCY OF PARTNERS Dissolution – Meaning – Modes of Dissolution – Settlement of Accounts - Insolvency of Partners - Rule in Garner Vs Murray - Piecemeal Distribution - Proportionate Capital Method – Maximum Loss Method.	12
V	AMALGAMATION OF PARTNERSHIP FIRMS - SALE OF PARTNERSHIP TO A LIMITED COMPANY Amalgamation of Partnership Firms – Introduction – Objectives – Forms of Amalgamation – Accounting Treatment Sale of Partnership to a Limited Company – Introduction – Computation of Purchase Consideration – Accounting Treatment – Closure of Books	12

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

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

TEXT BOOKS

1. Reddy.T.S & Murthy.A, "Financial Accounting", Margham Publications, Chennai, 2019

REFERENCE BOOKS

1. S.P. Jain, K.L. Narang, Simmi Agarwal, Monika Sehgal, *Advanced Accountancy Principles of Accounting Volume-I*, Kalyani Publishers, New Delhi
2. N.Vinayakam & B. Charumati, "Financial Accounting", S Chand & Company Pvt. Ltd., New Delhi
3. M.C.Shukla, T.S.Grewal, S.C.Gupta, "Advanced Accounts", S Chand & Company Pvt. Ltd., New Delhi
4. Dr. M.A. Arulanandam, Dr.K.S.Raman, "Advanced Accountancy", Himalaya Publishing House Pvt. Ltd, Mumbai
5. Gupta R.L., Radhaswamy M., "Advanced Accountancy, Volume I", Sultan Chand & Sons, New Delhi

WEB RESOURCES

Web Link: <http://icai.org/>
<https://icmai.in/icmai/index.php>
<https://www.icsi.edu/home/>

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
CO5	M	M	M	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. YASODHA DEVI) Name & Signature of the Staff	R. Raju Name & Signature	P. Jeyaraj 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:	21BAU05	Course Title						Batch:	2021-2022 and onwards
		PRINCIPLES OF INSURANCE						Semester:	II
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVE

- To acquaint the students with knowledge on various types and structure of Insurance Business in India.
- To learn the concept of Life Insurance
- To know about the concept of Fire Insurance
- To understand Marine Insurance and its aspects
- 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 avenues	K1
CO2	Understand the different classification of Insurance	K2
CO3	Describe the different classes of Insurance and its features	K2
CO4	Examine the role of Insurance Business and its contributions to the economic progress.	K3
CO5	Appraise the influence different types of Insurance Companies in managing risks in business.	K4

SYLLABUS

21BAU05	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 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	12

Note: Distribution of marks 100%Theory

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.2016

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: ---

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 (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.

Sl. No.	Topic	Internal Assessment	External Assessment
1	Introduction to Business Communication		
2	Business Communication in Organizations		
3	Business Communication in Business		
4	Business Communication in Business		
5	Business Communication in Business		
6	Business Communication in Business		
7	Business Communication in Business		
8	Business Communication in Business		
9	Business Communication in Business		
10	Business Communication in Business		
11	Business Communication in Business		
12	Business Communication in Business		
13	Business Communication in Business		
14	Business Communication in Business		
15	Business Communication in Business		
16	Business Communication in Business		
17	Business Communication in Business		
18	Business Communication in Business		
19	Business Communication in Business		
20	Business Communication in Business		

Course Code:	21BAU06	Course Title						Batch:	2021-2022 and onwards
		BUSINESS COMMUNICATION						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVES

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

COURSE OUTCOMES (CO)

S.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

21BAU06	BUSINESS COMMUNICATION	Sem: II
Unit No.	Topics	Hours
I	Introduction The Nature and Process of Communication The Role of Communication - Defining Communication - Classification of Communication - The Purpose of Communication - Communication to Inform - Communication to Persuade - The Process of Communication - The Two-way Communication Process - The Elements of Communication - Barriers to Communication - Psychosocial Barriers - Conditions for Successful Communication - The Seven C's of Communication - Universal Elements in Communication - Communication and Electronic Media - Communication and Social Media.	10
II	Effective Speaking Oral Communication - Importance of Oral Communication Skills - Principles of Successful Oral Communication - Guidelines for Effective Oral Communication - Barriers to Effective Oral Communication - Three	10

	Aspects of Oral Communication - Conversing, Listening and Body Language - Oral Communication and Electronic Media - Interpersonal Communication - Group Discussion: Definition – Process - Guidelines and Evaluation – Interview: Types of Interview - Techniques of Interview.	
III	Effective Writing and Business Etiquette Written Communication: Meaning – Objectives – Merits – Demerits - Business Writing - Purpose of Writing - Writing Style - Principles of Effective Writing - Writing Process - Business Etiquette - Dressing Up – Networking - Exchanging Business Cards - Shaking Hands - Dining Etiquette - Electronic Etiquette - Elevator Etiquette	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 -Appointment Letters - Interview Letters - Curriculum Vitae vs Resume - Purpose of a CV - Preparation of a CV - Essential Components of the CV - Appearance of the CV - Types of CVs	9
V	Business Correspondence and Report Writing Business Letter – Need and Functions - Layout and Parts of a Business Letter – Kinds of business letter - Enquiries – Quotations – Tenders - Placing Orders, Complaints, Claims - Adjustments and Follow-Up - Sales Letters - Circular Letters - Banking and Insurance Correspondence - Electronic Forms of Official Communication - Crisis Communication - Report Writing – Process - Types of Reports.	9

Note : Distribution of Marks : Theory - 100% .

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

- <https://www.business.qld.gov.au/running-business/marketing-sales/managing->

relationships/communicating-effectively/understanding-communication.

- <https://blog.smarp.com/business-communication-definition-best-practices-for-driving-engagement>

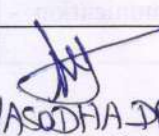
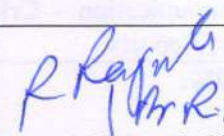
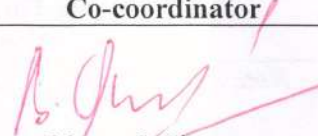
MAPPING WITH PROGRAM OUTCOMES

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 (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. YASODHA DEVI) Name & Signature of the Staff	 (Mr R. RAJAN) 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:	21BAU07	Course Title						Batch:	2021-2022 and onwards
		BUSINESS LAW						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVES

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

21BAU07	BUSINESS LAW	SEM II
Unit No.	Topics	Hours
I	The Indian Contract Act, 1872 Formation of Indian contract act – Meaning and definition – Nature and elements of contract – Classifications of contract – Essential Elements of a Valid contract – Performance of contract – Discharge and Remedies for breach of contract.	11
II	Special Contracts Contract of Indemnity and Guarantee – Contract of Bailment and Pledge - Contract of Agency	10
III	The 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	The Indian Partnership Act, 1932 Introduction – Essential Elements of Partnership – Test of Partnership - Rights and Duties and Liabilities of Partners – Relation of Partners to Third Parties – Dissolution of a firm.	7
V	The Limited Liability Partnership Act, 2008 Definition – Body corporate – 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 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, "BusinessLaw" 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, 2017*

WEB RESOURCES

Web Link: Nil

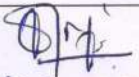
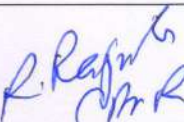

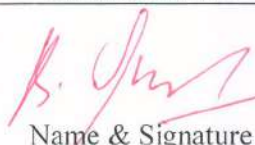
MAPPING WITH PROGRAM OUTCOMES

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
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 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)
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Co-ordinator
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