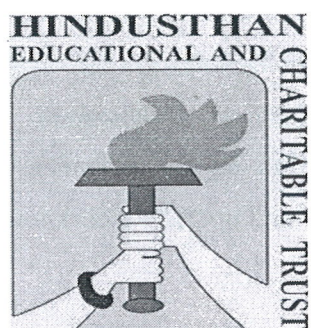


**LEARNING OUTCOMES–BASED CURRICULUM
FRAMEWORK (LOCF)**

in the

**UNDERGRADUATE PROGRAMME
BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS**

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



HICAS

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

(Affiliated to Bharathiar University and Accredited by NAAC)

COIMBATORE-641028

TAMILNADU, INDIA.

Phone: 0422-4440555

Website: www.hicas.ac.in

PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce with Computer Applications. As the course is a novel by its nature comprises both commerce and computer applications incorporating the technologies in the form of computer applications including software.

VISION

To be a truly world class institution of academic excellence with total commitment and dedication to quality education, research, training, ethics and human values with a holistic concern for society and environment. To impart quality education, empower and encourage research.

MISSION

To develop socially-conscious business, entrepreneurs and managers for facilitating and enhancing the global competitiveness of organizations through excellence in education, research, training and consultancy. Motivate the students to understand the recent technological developments in the industrial sector and upgrade their knowledge. Develop a broad knowledge base in core managerial skills.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: Graduates will possess knowledge and skills in Commerce, Accountancy and Computer Applications disciplines.

PEO2: Analyze social and environmental aspects with professional values, ethics and equity to transform the knowledge, skills and expertise to the community

PEO3: Involve in lifelong learning to adapt educational needs in a changing world to maintain their competency and to contribute to the advancement of knowledge in a multidisciplinary environment

PEO4: Exercising Professional skills, values, team spirit and leadership traits along with domain knowledge to succeed the challenges in profession and Industry

PEO5: Integrate critical thinking, analytical decision making and to become a globally competent entrepreneur in the field of Commerce

PROGRAMME OUTCOME (PO)

PO1: The Learners can enable to get theoretical and practical exposure in Accounting, Taxation and computer applications.

PO2: Ensure the students to develop communicative skills and build confidence to meet the Global challenges.

PO3: Enable the learners capable of decision making at potential level.

PO4: Develop the students with advanced managerial and financial skills to occupy the professional positions.

PO5: The learners can upgrade and develop knowledge in the field of commerce and industry.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Graduates will gain a strong foundation of knowledge in different areas of Commerce and Computer Application courses.

PSO2: Graduates will Develop the Skill of Applying Concepts and techniques used in Commerce.

PSO3: Communicate effectively in commercial operations with professionalism for the society at large by adopting modern tools

PSO4: Apply the knowledge of ethical and management principles required to work in a team with stewardship of the society

PSO5: Apply the knowledge gained during the course of the program to identify, formulate and solve real life problems to meet the core competency with continuous up gradation

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: B.COM

Branch: COMPUTER APPLICATIONS

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	21CCU01	DSC	Core-I Principles of Accountancy	4	6		3	30	70	100
III	21CCU02	DSC	Core-II Introduction to Information Technology	4	6		3	30	70	100
III	21CCU03	GE	Allied- I Business Economics	4	5		3	30	70	100
IV	21CCUE01	AEE	Open Elective - I	2	3		3	100	-	100
IV	21GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	21CCUV01	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	36			300	350	650
Semester - II										
I	21LAT02/ 21LAH02/ 21LAM02/ 21LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	4	6		3	30	70	100
II	21ENG02	AECC	English – II	4	6		3	30	70	100
III	21CCU04	DSC	Core-III	4	4		3	30	70	100

			Financial Accounting							
III	21CCU05	DSC	Core-IV Object Oriented programming With C++	4	4		3	30	70	100
III	21CCU06	DSC	Core-V Practical –I C++	3		4	3	40	60	100
III	21CCU07	GE	Allied – II Principles Of Marketing	4	5		3	30	70	100
III	21CCU08	DSE	Elective –I/DSE-I	3	3		3	30	70	100
III	21CCU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	21CCUV02	SEC	VAC – II/Life Skills-II @ / Language	1*	2		2	50	-	50**
IV	21CCUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
Total				27	32	4		320	480	800
Semester - III										
III	21CCU10	DSC	Core-VI Corporate Accounting	5	5		3	30	70	100
III	21CCU11	DSC	Core-VII RDBMS	4	5		3	30	70	100
III	21CCU12	DSC	Core-VIII Practical –II SQL(Oracle)	3		5	3	40	60	100
III	21CCU13	DSC	Core-IX Business Law	4	5		3	30	70	100
III	21CCU14	GE	Allied - III Business Mathematics	4	5		3	30	70	100
III	21CCU15	DSE	Elective/DSE -II	3	3		3	30	70	100
IV	21CCUE02	AEE	Open Elective-II	2	3		3	100		100
IV	21GSU02	AECC	Human Rights	1	2		2	50		50
IV	21CCUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	21CCUJ03	SEC	Online Course	-	1			-	-	C/NC*
Total				26	31	5		340	410	750
Semester - IV										
III	21CCU16	DSC	Core-X Higher Corporate Accounting	5	6		3	30	70	100
III	21CCU17	DSC	Core-XI Income Tax Law	5	5		3	30	70	100

			&Practice							
III	21CCU18	DSC	Core-XII Software Development with VB	4	5		3	30	70	100
III	21CCU19	DSC	Core-XIII Practical –III Visual Basic	3		5	3	40	60	100
III	21CCU20	GE	Allied – IV Business Statistics	4	5		3	30	70	100
III	21CCU21	DSC	Core-XIV Principles of Auditing	3	3		3	30	70	100
III	21CCU22	SEC	Internship / Institutional Training / Mini-Project	1	-		-	100	-	100
IV	21CCUV03	ACC	VAC III	1*	2		2	50	-	50**
IV	21CCUJ04	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	21CCUJ05	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 #	-	-		-		-	C/NC*
Total				26	31	5		340	410	750
Semester – V										
III	21CCU23	DSC	Core-XV Cost Accounting	5	6		3	30	70	100
III	21CCU24	DSC	Core-XVI Business Research Methods	5	6		3	30	70	100
III	21CCU25	DSC	Core-XVII Web Technology	5	6		3	30	70	100
III	21CCU26	DSC	Core-XVIII Practical- IV :Web Technology	3		6	3	40	60	100
III	21CCU27	DSC	Core-XIX Management Information system	3	3		3	30	70	100
IV	21CCUE03	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	21CCUV04	ACC	VAC-IV	1*	2		2	50	-	50**
IV	21CCUJ06	SEC	Aptitude / Placement Training	Grade*	2		2	50	-	50**
IV	21CCUJ07	SEC	Online Course	-	1		-	-	-	C/NC*
IV	21CCUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
Total				25	30	6		360	340	700

			Semester – VI							
III	21CCU28	DSE	Electives/ DSE – III	3	3		3	30	70	100
III	21CCU29	DSE	Elective –IV/ DSE – IV	3	3		3	30	70	100
III	21CCU30	SEC	Project Work /Student Research / Paper	4	4			40	60	100
III	21CCU31	DSC	Core-XI Self – study course	3	-	-	3	30	70	100
Total				13	10			130	270	400
Grand Total				140						3850

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

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

- Part IV& V not included in total marks and CGPA calculation.
- I.E-Internal Exam
- E.E-External Exam
- J-Job Oriented Course
- E□ □ Open Elective Papers

PASSING MINIMUM

- Passing Minimum for UG 40% and for PG 50 %
- For UG : 35 % (25 marks) in EE and 40 % in Total Marks
- For PG 50 % (30 marks) in EE and 50 % in Total Marks

ABSTRACT FOR SCHEME OF EXAMINATION

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

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/ (MIL)	2	4	8	100	200
Part II	English/AECC-I	2	4	8	100	200
Part III	Core /DSC	20	4/5	79	100	2000
	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 #)</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>Self-Study Course /SEC</i>	1	3	3*	100	100**
	<i>SDR- Student Development Report</i>	1	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC / SIS / SA - AECC	1	C/NC	2	-	-
	Total	57	-	140 (11 Extra Credits)		3850 + (700**)

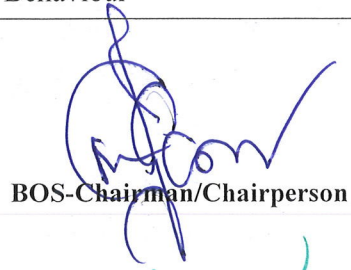
List of Open Elective Papers & Courses offered by the Departments to other Programmes

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

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	Corporate Communication – Insurance Management Indian Banking System Brand Management Shipping and Logistics Export Management . Introduction to Investment Management E-Governance
Courses offered by the Departments to other Programmes	-

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
	Course Code	Title
Electives/ DSE-I	21CCU08 A	Banking Theory Law & Practice
	21CCU08 B	E –commerce Technology
Electives/ DSE-II	21CCU15 A	Indirect Taxation
	21CCU15 B	Corporate Finance
Electives/ DSE-III	21CCU28 A	Management Accounting
	21CCU28 B	Working Capital Management
	21CCU28 C	Marketing Research & Analysis
Electives/ DSE-IV	21CCU29 A	Enterpreneurship
	21CCU29 B	Corporate Social Responsibility
	21CCU29 C	Organizational Behaviour


Syllabus Coordinator


BOS-Chairman/Chairperson

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


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

Regulations

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

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

2. Project work is considered as a special course involving application of knowledge in problem solving / analyzing /exploring a real-life situation. A Project work may be given in lieu of a discipline specific elective paper.
3. **Two core courses DSC- XVIII & DSC- XIX are the subjects which are to be related with NPTEL courses.**
4. **If the students who are all completed the NPTEL courses before semester -V, they can avail exemption from appearing exams of DSC- XVIII & DSC- XIX in Fast track scheme.**
5. NSS / NCC/Sports/YRC / SIS / SA is mandatory for all students as per New Education Policy and the students must attend the allocated hours within two years and complete the programme. They will be evaluated during the end of second year (Fourth Semester) and also a certificate will be issued.
6. SDR – Student Development Report to be received by the department from the students till end of the fifth semester. (Evidences of Curriculum activities and Co-curriculum activities)
7. For online courses minimum of 2 certificates in any of the online platform is mandatory.

Extension Activities

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

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

SPORTS – Sports & Games Participation with College Team

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

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

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

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

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

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

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

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

1. Internal Marks for all UG

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

*Split-up of Attendance Marks

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

2. a) Components for Practical I.E.

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

b) Components for Practical E.E.

Components	Marks
Experiments	50
Record	5
Viva	5
Total	60

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

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

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

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

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

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

5. Guidelines for General Awareness (Part IV)

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

CourseCode:	21CCU01	CourseTitle						Batch:	2021-2022 and Onwards
		PRINCIPLES OF ACCOUNTANCY						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

1. To enable the students to understand the basic concept of accounting and accounting standards.
2. To make the student skillfully in preparing and to present the final accounts of sole trader business.
3. To learn about various types of error and structuring the BRS statements.
4. To provide accounting knowledge about consignment, joint venture and royalties accounts.
5. To facilitate knowledge about bills of exchange, average due date and account current.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOMES	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 different business situations.	K4
CO5	Understand the concepts of accounting standards and International Financial reporting standards.	K2
KI-Remember, K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate		

SYLLABUS

21CCU01	PRINCIPLES OF ACCOUNTANCY	Sem: I
Unit No.	Topics	Hours
I	Introduction Fundamentals of Book keeping – Book keeping vs Accounting – Objectives of Accounting – Advantages and Disadvantages of Accounting – Branches of Accounting – Methods of Accounting - Accounting concepts and conventions – 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 - International Financial Reporting Standards (IFRS): Need and procedures – Journal – Ledger – Subsidiary Books – Trial Balance with Adjustments.	14
II	Rectification of Errors and Bank Reconciliation Statement Classifications of Errors – Rectification in Difference Stages of Accounting Cycle – Basic Principles for Rectifications of Errors – Suspense Accounts – Bank Reconciliation Statement – Meaning – Causes For Difference Between Cash Book and Pass Book - Need – Method of Preparation of Bank Reconciliation Statement – Proforma Bank Reconciliation Statement.	14
III	Final Accounts of Sole trader Final Accounts of Sole Trader with Adjustments – Manufacturing Trading Account – Profit & Loss account – Balance Sheet with Adjustments	14
IV	Bill of Exchange , Average due Date and Account Current Bill of Exchange - Definition – Advantages and Disadvantages of Bill of Exchange – Types of Bills of Exchange - Accommodation bills – Average Due Date – Account Current.	15
V	Consignment, Joint Venture and Royalty Accounts. <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. (Include Memorandum Joint Venture Account). Royalty Accounts (Including Sub Lease).	15

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

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

TEXTBOOKS

TextBooks:

1. Reddy.T.S&Murthy.A, "FinancialAccounting", MarghamPublications.
2. Grewal.T.S,Gupta.S.C,Jain.S.P, "AdvancedAccountancy" SultanChand&sons, Chennai

REFERENCEBOOKS

ReferenceBooks:

1. Vinayakam.N,Mani.P.L,Nagarajan.K.L,"PrinciplesofAccountancy"S.Chand&CompanyLtd.,Chennai.
2. Grewal.T.S,-"IntroductiontoAccountancy"S.Chand&CompanyLtd.,Chennai
3. Gupta.R.L,Gupta.V.K,Shukla.M.C,"FinancialAccounting"SultanChand&sons,Chennai.
4. Grewal.T.S,Gupta.S.C,Jain.S.P,"AdvancedAccountancy"SultanChand&sons,Chennai.

WEB RESOURCES

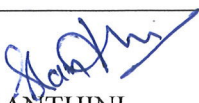


WebLink:<https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>

MAPPINGWITHPROGRAMOUTCOMES

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

ASSESSMENTPATTERN(ifdeviationfromcommonpattern)

FollowscommonpatternofInternal andExternalassessment,suggestedintheRegulations.

CourseDesignedby	Verifiedby HOD	Approved by CDCCo- ordinator
 Ms.S.SANTHINI Name&Signature	 Dr.M.S.LOGANATHAN Name&Signature	

Course Code:	21CCU02	Course Title						Batch:	2021-2022 And Onwards
		INTRODUCTION TO INFORMATION TECHNOLOGY						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSEOBJECTIVES:

1. To know the basics of computer systems and information technology.
2. To make the students to have thorough knowledge of networks and online business methods.
3. To Aware of different storage and communication technologies.
4. To Gain the knowledge about data communication network.
5. To understand the students' knowledge about enterprise resource management and virtual reality.

COURSEOUTCOMES(CO)

S.No	COURSEOUTCOMES	BLOOMSLEVEL
CO1	To know various aspects of Information Technology.	K1
CO2	To understand the role of Information Technology in influencing modern day business.	K2
CO3	To Combine various communication technology with Information technology Applications.	K3
CO4	To analyze the IT Management in business organization.	K4
CO5	Comparing the recent developments of information technology by encoding The knowledge.	K4
K1-Remember,K2-Understand,K3-Apply,K4-Analyse,K5-Evaluate		

SYLLABUS

21CCU02	INTRODUCTION TO INFORMATION TECHNOLOGY	Sem: I
UnitNo.	Topics	Hour s
I	Introduction to Information Technology Introduction to Information Technology – Architecture of Information Technology - Applications of Information Technology- Advantage of Information Technology- Data Processing Concepts – Data Processing Cycle – Objectives of Data Processing - Steps of Data Processing – Data Processing Operations–Database – Methods of Data Processing – Data Structures– File Organization and Maintenance.	14
II	Networks and Operating System Networks – Introduction - Types of Networks - Local Area Network - Wide Area Network- Metropolitan Area Network- Wireless LAN- Network Security and Cryptography- Operating System – Functions – Classifications - Types – MS-DOS, Windows, Unix.	14
III	Cloud Computing Cloud Computing–Machine Learning–Digital Image Processing- Mobile Computing– Grid Computing– Data Resources–System Architecture.	14
IV	Intranets Communication Technology – WWW. –Intranets – Extranets –Voice Networks–Data Communication Networks– Last Mile – Wireless System – Webhosting –Application Service Provider	15
V	Enterprise Resource Management Enterprise Resource Management–Expert System–Decision Support System– Executive Information System – Customer Relationship Management – Supply Chain management – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality– E-Business.	15

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

TEXTBOOKS

1. Saravanakumar.R, Parameswaran.R, Jayalakshmi.T, "A Textbook of Information Technology", S. Chand & Company Pvt Ltd, New Delhi.
2. Efraim Turban, Kelly Rainer.R Jr, Richard E. Potter, "Introduction to Information Technology", John Wiley & Sons, (Asia) Pvt. Ltd. Singapore

REFERENCE BOOKS

Reference Books:

1. Dr. G. Vengatesan, "Essentials of Computers in Business", Blue Hill Publishers Pvt Ltd, Coimbatore
2. Sangita Sardana, Sunil Malhotra, "Introduction to Information Technology", Kalyani Publishers, New Delhi.
3. Alexis Leon, Mathews Leon, Leena Leon, "Introduction to Information Technology", Vijay Nicole
4. Imprints Private Ltd, Chennai
5. Rajaraman V. Introduction to Information Technology, PHI Learning Pvt. Ltd.,

WEB RESOURCES



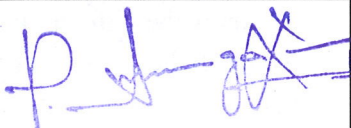
webLink: <https://books.google.co.in/books?id=iLRHDwAAQBAJ>

MAPPING WITH PROGRAM OUTCOMES

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

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 CDCCo-ordinator
 Ms. N. MENAGA Name & Signature	 Dr. M. S. LOGANATHAN Name & Signature	

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

CourseCode:	21CCU03	CourseTitle					Batch:	2021-2022 And Onwards	
							Semester:	I	
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSEOBJECTIVES:

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
5. To teach the students about national income and economic welfare.

COURSEOUTCOMES(CO)

S.No	COURSEOUTC OMES	BLOOMSLE VEL
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
CO5	Understand about national product and per capita income and how to describe the Macro Economic concepts.	K2

KI-Remember,K2-Understand,K3-Apply,K4-Analyse,K5-Evaluate

SYLLABUS

21CCU03	ALLIED-BUSINESSECONOMICS	Sem:I
UnitNo.	Topics	Hours
I	Introduction to Business Economics Business Economics - Definitions, scope, role in Business decisions Economics systems- Theories of Economics – Interdependence of Micro and Macro Economics – Theory of Firm – Production Possibility Curve – Consumer Preference – Utility Analysis and Types of Utility	12
II	Demand and Supply Demand and Supply Functions - Meaning of Demand – Determinants and Distinctionof demand – Law of Demand – Elasticity of Demand - Demand Forecasting – Supply -Law of supply –Determinants of Supply-Elasticity of Supply – Supply Concept And Equilibrium.	12
III	Production Law and Functions Production Concept – Importance and Factors of Production- Law of Variable Proportion-Theory of Production Function -Concept of productivity and technology –Short Run and Long Run Production Function - Cost analysis- Cost Concepts and Classification - Cost– Output Relationship- Break Even Analysis	14
IV	Market Structure Product Pricing- Price and Output Determination under Perfect Competition, Monopoly – Discriminating Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods	10
V	National Income National Income–National Product and National Income – PerCapita Income Problem –EconomicWelfare-NatureandPrinciplesofPublicFinance,PublicExpenditureand Indirect Taxes.	12

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

TEXTBOOK

Text Book:

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

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.

WEB RESOURCES

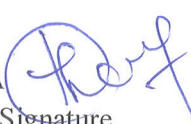


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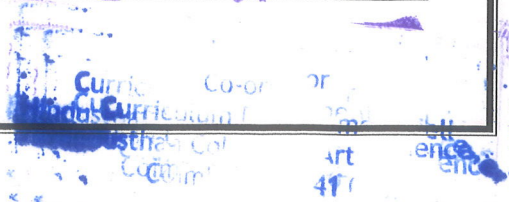
MAPPING WITH PROGRAM OUTCOMES

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

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 CDCCo-ordinator
Ms. T. DEEPA Name & Signature 	Dr. M. S. LOGANATHAN Name & Signature 	



CourseCode:	21CCU04	CourseTitle						Batch:	2021-2022 andOnw ards
		FINANCIALACCOUNTING						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSEOBJECTIVES:

1. To explore the knowledge about various depreciation accounting methods.
2. To make the students to prepare and present the partnership accounting under various situations
3. To promote the knowledge about partnership firm sale to limited company.
4. To know the concept about dissolution and insolvency of partnership and death of the partner
5. To enable the students learn about concepts of branch accounting and departmental accounting.

COURSEOUTCOMES(CO)

S.No	COURSEOUTCOMES	BLOOMSLEVEL
CO1	Describing the accounting terms in depreciation, branch, departmental accounting and partnership accounting	K1
CO2	Summarize the accounting aspects of depreciation, branch, departmental accounting, partnership firm, Deed, provision in the absentees of agreement.	K2
CO3	Solve the problems in depreciation, branch, departmental accounting and admission, retirement and death of partners in partnership business	K3
CO4	Analyze the accounting procedure of depreciation, branch, departmental accounting and partnership firm sale to limited company.	K4
CO5	Understand and analyze the variations in death of partners, dissolution and insolvency of firms.	K4
KI-Remember,K2-Understand,K3-Apply,K4-Analyse,K5-Evaluate		

SYLLABUS

21CCU04	FINANCIAL ACCOUNTING	Sem:II
UnitNo.	Topics	Hours
I	<p>Depreciation Depreciation – Concept – Factors in the Measurement of Depreciation– Methods – Computation Depreciation – Straight Line Method – Diminishing Balance Method – Annuity – Sinking Fund Method – Depletion Method– Revaluation Method – Insurance Policy Method.</p>	10
II	<p>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 Gearing Ratio.</p>	10
III	<p>Admission and Retirement of Partners Definition – Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed Profit or Loss – Adjustment and Readjustment of Capital. Retirement–Gaining Ratio–Admission Cum Retirement.</p>	10
IV	<p>Accounting for Death of Partners and Dissolution of Partnership Firm Death of partners – Adjustments on retirement and Death – Executor’s Account -Joint Life Policy. Accounting of Dissolution of the Partnership Firm Including Insolvency of Partners, Sale to a Limited Company and Piecemeal Distribution.</p>	9
V	<p>Branch and Departmental Accounts Dependent Branches – Concept ; 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. Departmental Accounting–Features–Advantages– Apportionment of Expenses–Interdepartmental Transfers– Stock Reserve.</p>	9

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

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

TEXTBOOKS

Text Books:

1. Jain. S. Pand Narang. K.L, "Advanced Accounting" Kalyani Publishers, New Delhi.
2. S. Thothadri, S. Nafeesa, "Financial Accounting" McGraw Hill Education (India) Private Limited, Chennai.

REFERENCE BOOKS

Reference Books:

1. Maheshwari. S. Nand 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.

WEB RESOURCES

Web Link: <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>



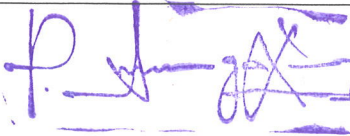
Computer-41 038
Director Office of e-Learning
Government College of Arts & Science
Chennai-600 038

MAPPING WITH PROGRAM OUTCOMES

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

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 CDCC Co-ordinator
 Ms. S. SANTHINI Name & Signature	 Dr. M. S. LOGANATHAN Name & Signature	

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

Course Code:	21CCU05	Course Title						Batch:	2021-2022 and Onwards
		OBJECTORIENTED PROGRAMMING WITH C++						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

1. To acquaint the students with knowledge about object oriented programming language.
2. To learn the concept of operators, decision making and looping statements valued in programming.
3. To learn how to design inheritance, polymorphism for code reuse in C++.
4. To describe the concept of pointers, file operations and exception handling in programming.
5. To understand polymorphism and know the stream concepts.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOMES	BLOOMS LEVEL
CO1	Identify the basic concept of object oriented programming.	K1
CO2	Understand and analyzing the fundamentals of C++ programming control structure.	K2
CO3	Interpret the role of Inheritance, polymorphism and building reusable code.	K3
CO4	Analyze the small and medium scale C++ program with pointers and files.	K4
CO5	Summarize the file stream operations for developing C++ programs.	K2
KI-Remember, K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate		

SYLLABUS

21CCU05	OBJECTORIENTEDPROGRAMMINGWITHC++	Sem: II
UnitNo.	Topics	Hours
I	Object Oriented Programming Principles of Object Oriented Programming – A look at Procedure and Object oriented paradigm–Basic concepts of Object Oriented Programming–Benefits of OOP–Object Oriented Languages–Applications of OOP – Beginning with C++ – Define C++ –Applications of C++ –A Simple C++ Program–C++ statements–Structure of C++ program.	10
II	Data Types and Control Structure Tokens –Data Types–Operators in C++–Expressions–Scope Resolution Operator–Control Structures–Decision Making and Looping Statements.	10
III	Functions Functions in C++–the Main Function–Functions Prototyping–Call by Reference–Return by Reference–Inline Functions–Functions Overloading. Defining Memberfunction- Nesting Member Function – Private Member Function – Static MemberFunction- FriendFunctions–Classes and Objects.	10
IV	Constructors and Operator Overloading Constructor and Destructors: Constructor – Characteristics – Copy constructors – Destructors. Operator overloading: Defining operator overloading – Overloading Unary and Binary Operators – Rules for Overloading Operators–Types of Conversion. Inheritance –Types of Base Classes – Types of Derivation Classes – Public, Private and Protected Inheritance–Single, Multilevel, Multiple, Hierarchical and Hybrid Inheritance.	9
V	Working with files Polymorphism: Virtual Functions- Pure Virtual Functions– Pointers to Derived Classes. Managing Console I/O Operations: C++Streams – Stream Classes– Unformatted I/O Operations. Working with Files: Classes For File Stream Operations– Opening and Closing a File–Exception Handling.	9

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

TEXTBOOKS

TextBooks:

1. E.Balaguruswamy , “ Object oriented programming with C++”, Tata McGraw Hill Education(India)PrivateLimited,New Delhi. 6rdedition.
2. Venugopal. K.R, Rajkumar,T.Ravishankar, “Mastering C++”, Tata McGraw Hill Publishing CompanyLimited,New Delhi.

REFERENCEBOOKS

ReferenceBooks:

1. D.Ravichandran, “ProgrammingwithC++”, TataMcGrawHillPublishedCompanyLimited,New Delhi.
2. HerbertSchildt, “C++-CompleteReference”, TataMcGrawHillPublishingCompanyLimited,NewDelhi.
3. BrainOverland, “C++-OOP”, HungryMinds 1DGBooksIndia (P)Ltd.,NewDelhi.
4. Anirban Das, GoutamPanigrahi, “Object Oriented Programming with C++”, Second Edition, VikasPublishing PvtLtd.

WEB RESOURCES

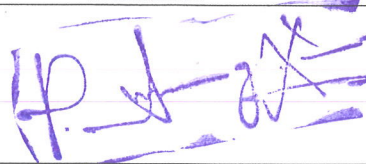
WebLink: <https://books.google.co.in/books?id=iLRHDwAAQBA>

MAPPINGWITHPROGRAMOUTCOMES

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

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 CDCCo-ordinator
Ms. N. MENAGA Name & Signature	Dr. M. S. LOGANATHAN Name & Signature	

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

CourseCode:	21CCU06	CourseTitle						Batch:	2021-2022 andOnw ards
		PRACTICAL –IC++						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSEOBJECTIVES:

1. To get practical knowledge in object-oriented programming language.
2. To identify the programs with different concepts and techniques involved in C++ programming.
3. To learn the concept to friend function using C++ and develop classes for simple applications in C++.
4. To acquire various inheritance concepts to solve different problems.
5. To learn the file operations techniques in C++ program.

COURSEOUTCOMES(CO)

S.No	COURSEOUTCOMES	BLOOMSLEVEL
CO1	Remember the basic knowledge of object-oriented concept and to write simple program.	K1
CO2	Construct a program in different logic with suitable validations for a given problem.	K3
CO3	Understanding the friend function and arrays of object oriented programming to construct an application.	K2
CO4	Analysis the simple C++programs with inheritance and files etc..	K4
CO5	Understandthe file operationsusing command line properties.	K2
KI-Remember,K2-Understand,K3-Apply,K4-Analyse,K5-Evaluate		

SYLLABUS

21CCU0 6	PRACTICAL –IC++	Sem:I I
UnitNo.	Topics	Hours
I	<p style="text-align: center;">C++:</p> <ol style="list-style-type: none"> 1. Program to calculate depreciation under straight line method (using class,definingmember functions outside the class). 2. Programto calculate economic orderquantity(usingnestingof member 	10

	function). 3. Program to print the employees' payroll statement (using control structures).	
II	4. Program to calculate simple interest and compound interest (using nested class). 5. Program to calculate net income of a family (using friend function in two classes). 6. Program to print the book list of library (using array of objects).	10
III	7. Program to calculate margin of safety (using multi-level inheritance). 8. Program to calculate increase or decrease in working capital using operator overloading.	10
IV	9. Program to prepare cost sheet (using inheritance). 10. Program for bank transaction (using constructor and destructor).	9
V	11. Write a program to open an existing file (Using open mode). 12. Program to create the student file and prepare the marks slip by access in the file.	9


Teaching Methods: Lab session, PPT Presentation and Activities

MAPPING WITH PROGRAM OUTCOMES

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

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 CDCCo-ordinator
Ms. N. MENAGA Name & Signature	Dr. M. S. LOGANATHAN Name & Signature	

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

CourseCode:	21CCU07	CourseTitle						Batch:	2021-2022 and Onwards
		ALLIED-PRINCIPLES OF MARKETING						Semester:	II
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

1. To provide clear idea, concepts and ethics of marketing with consumer needs.
2. To understand the various types relating to marketing functions.
3. To enable the students to classify the marketing mix and promotional activities.
4. To impart key insight into the practical aspects of new innovations in marketing.
5. To make aware about consumers protection act and online advertising.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOMES	BLOOMS LEVEL
CO1	Understanding and applying basic concepts and new strategies in marketing.	K1
CO2	Identifying the functional areas and comparing the relationship with different marketing mix.	K2
CO3	Evaluate the importance of various marketing channels of distribution and describing new technologies of the current market.	K4
CO4	Relating strategies trends and to adopt innovative marketing functions.	K3
CO5	Enumerate different advertising generalize marketing standards.	K1

KI-Remember, K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate

SYLLABUS

21CCU07	ALLIED-PRINCIPLES OF MARKETING	Sem:II
UnitNo.	Topics	Hours
I	Marketing and Ethics Definition of Market and Marketing – Importance of Marketing–Modern Marketing Concept - Significance and Objectives - Global Marketing – E-Marketing–Tele Marketing – Marketing Ethics–Career Opportunities In Marketing	12
II	Marketing Functions and Consumer Behavior Meaning of Marketing Functions-Buying– Selling–Transportation–	12

	Storage– Financing– Risk Bearing– Standardization – Market Information - Consumer Behaviour– Need for Studying Consumer Behaviour- Factors Influencing Consumer Behaviour – Market Segmentation– Benefits –Customer Relations Marketing.	
III	Marketing Mix and Channels Marketing Mix – Product mix – Meaning of Product – Product Life Cycle – Advantages of Product Life Cycle–Branding–Labeling–Price Mix–Importance - Pricing Objectives - Pricing Strategies – Personal Selling andSalesPromotion-PlaceMix–ImportanceofChannelsofDistribution– Functions of Middleman.	12
IV	Services,GreenandInnovativeMarketing Definition of Services Marketing – Characteristics – Marketing mix Strategies for services–Information Technology Services–Definition of Green marketing–Growth–Reasons–Marketing mix in green marketing–Innovative Marketing– Online Marketing, Demarketing, Viral Marketing, Customer Delight.	12
V	Marketing Standards Advertisement Marketing and Government– Bureau of Indian Standards– Agmark– Consumerism – Consumer Protection Act 2002– Rights of consumers - GreenMarketing–Advertisement–Meaning–importance-AdvertisementMedia- Advantages–Disadvantages-OnlineAdvertisement	12

TeachingMethods:PowerPointProjectionthrough LCD,Assignment, DiscussionandActivity.

TEXTBOOKS

Textbooks:

1. Pillai.R.S.NandBagavathi“MarketingManagement” ,S.ChandPublication,NewDelhi.
2. PhilipKotler&GaryArmstrong, “PrinciplesofMarketing”, Pearson,Chennai.

REFERENCESBOOKS

Referencesbooks:

1. Ramaswamy.V.SandNamini, “Marketing Management”, MacmillanandCompany, London.
2. RajanSaxena, “MarketingManagement”, TataMcGrawHill, NewDelhi.
3. Jayachandran.S, “MarketingManagement”, TataMcGrawHill, NewDelhi.
4. Chandrasekar.K.S, “MarketingManagement”, VijayNicoleImprintsPvtLtd., Chennai.

WEB RESOURCES

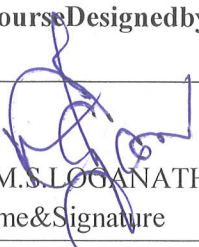
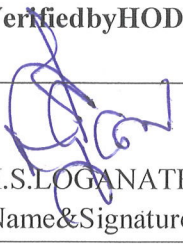
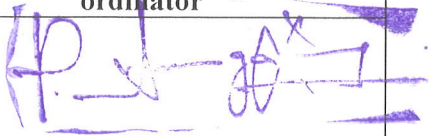
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MAPPING WITH PROGRAM OUTCOMES

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

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 CDCC Co-ordinator
 Dr. M.S. LOGANATHAN Name & Signature	 Dr. M.S. LOGANATHAN Name & Signature	

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

CourseCode:	21CCU08A	CourseTitle					Batch:	2021-2022 and Onwards	
		ALLIED-BANKING THEORY LAW AND PRACTICE					Semester:	II	
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

COURSE OBJECTIVES:

1. To provide knowledge about the origin of banking, payments, cheques, bankers and customer relationship.
2. To make awareness of various types of cheque.
3. To grasp the various intermediaries' services in banking sector
4. To have an understanding about the instruments involved in banker.
5. To impart the knowledge on recent trends in banking.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOMES	BLOOMS LEVEL
CO1	Remembering the relationship with banker to customer and various types of banking.	K1
CO2	Understanding and gain the practical knowledge on cheque and different forms of crossing.	K2
CO3	Apply and identify the concepts of statutory protection for paying and collecting bankers.	K3
CO4	Analyzing principles and procedure of issuing negotiable instruments	K4
CO5	Make the students to get knowledge on the recent trends in banking	K1

KI-Remember, K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate

SYLLABUS

21CCU08A	BANKING THEORY LAW AND PRACTICE	Sem:II
UnitNo.	Topics	Hours
I	Banker and Customer Introduction - Origin of Banking - Definition – Classification of Banks- Banker and Customer Relationship – General Relationship – Special relationship – Special Types of Customers – KYC Norms-Types of Deposits and their Legal Aspects.	6

II	Cheques Cheques - Definition of a Cheque – Requisites of a Cheque – Drawing of a Cheque - Types of Cheque – Alteration – Marking – Crossing – Different Forms of Crossing and their Significance – Collection and Payment of Cheque – Refusal or Bouncing of Cheque	6
III	Paying and Collecting Bankers Paying Banker – Duties - Responsibilities -Statutory Protection - Payment in Due Course- Payment Gateways. Collecting Banker – Duties – Responsibilities of Collecting Banker –Statutory Protection –Concept of Negligence	8
IV	Negotiable Instruments & Endorsement Negotiable Instruments – Definition – Features - Types of Negotiable Instruments Promissory Notes - Bill of Exchange - Endorsement – Meaning - Definition –Types and Rules-Dishonor of Cheques.	8
V	Recent trends in Banking and Financial Services Innovations in Banking–E-Banking –Online and Offshore Banking- Internet Banking -Phone Banking-Mobile Banking-Automated Teller Machines-RTGS-IMPS–Debit Cards-Credit Cards-Merchant Banking–Mutual Funds–Factoring Services.	8

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

TEXTBOOKS

Text 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.

REFERENCES BOOKS

Reference Books:

1. Varshney.P.N, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
2. Rajesh.R, Sivagnanasithi.T, "Banking Theory, Law & Practice", McGraw Hill Companies, New Delhi.
3. Sundaram.S.M, "Banking Theory, Law & Practice", Sri Meenaksi Publications, Karaikudi.

WEB RESOURCES


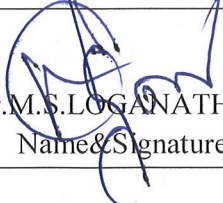

WebLink: https://www.google.co.in/books/edition/Banking_Theory_Law_N_Practice/PHCQsprFST4C

MAPPING WITH PROGRAM OUTCOMES

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

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 CDCCo-ordinator
Ms. T. DEEPA Name & Signature 	Dr. M. S. LOGANATHAN Name & Signature 	

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

CourseCode:	21CCU08B	CourseTitle					Batch:	2021-2022 and Onwards	
							Semester:	II	
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

COURSE OBJECTIVES:

1. To acquire the basic concepts of E-Commerce.
2. To gain the knowledge organizational and managerial foundation.
3. To enable the students on network security and firewall.
4. To gain the knowledge on consumer oriented e-commerce in business.
5. To impart knowledge on electronic payment systems and information system.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOMES	BLOOMS LEVEL
CO1	Remember the concepts of information technologies used in E-Commerce.	K1
CO2	Apply the concepts of organizational and managerial foundation.	K3
CO3	Illustrate the different network security issues.	K3
CO4	Analyze the concept of technical, ethical and social issues of information systems.	K4
CO5	Summarize the different types of electronic payment systems in business.	K2

KI-Remember, K2-Understand, K3-Apply, K4-Analyse, K5-Evaluate

SYLLABUS

21CCU08B	E-COMMERCE TECHNOLOGY	m:II
Unit No.	Topics	Hours
I	E-Commerce Meaning - Classification of E-Commerce- Advantages and Issues in E-Commerce-E-Commerce Business Models – M - Commerce: Meaning Wireless Technology Wireless LAN – Wireless Application Protocol.	6
II	EDI and B2B Defining B2B – Merits and Demerits of B2B- Difference between B2B and B2C- Supply Chain Management and B2B-B2B Models- B2B tools -EDI: Meaning	6

	Architecture of EDI- Process of EDI- Benefits and Limitations of EDI.	
III	Consumer Oriented Electronic Commerce Consumer Oriented Applications Mercantile Process Models-Mercantile Models from the Consumers Perspective- Mercantile Models from the Merchants Perspective.	8
IV	E-Security Security in Cyber Space – Designing for Security – Risk Affordability-Kinds of Threats – Client and Server Security Threats – Hackers –The Virus-Security Protection and Recovery.	8
V	E-PaymentSystem E-Money-Requirement for Internet based Payment-Types of E-Payment System :Credit Card –Debit Card -Smart Card - E-Wallet - Electronic Fund Transfer Automated Clearing House.	8

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

TEXTBOOKS

TextBooks:

1. Elias M.Awad, “Electronic Commerce”, Published by Dorling Kindersley (India) Pvt Ltd. New Delhi.
2. Ravi Kalakota & Andrew B. Whinston, “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt. Ltd, Pearson Education,.

REFERENCEBOOKS

ReferenceBooks:

1. Daniel Minoli, Emma Minoli, “Web Commerce Technology Handbook”, Tata McGrawHill Publishing, New Delhi.
2. Bharat Bhasker, “Electronic Commerce”, Tata McGraw Hill Publishing Company Limited, New Delhi.

WEB RESOURCES



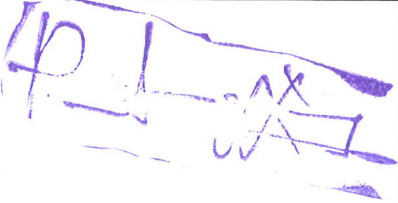
WebLink:<https://ecommercetech.io/>

MAPPING WITH PROGRAM OUTCOMES

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

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Course Designed by	Verified by HOD	Approved by CDCCo-ordinator
 Mr. P. JEEVANANDHAM Name & Signature	 Dr. M. S. LOGANATHAN Name & Signature	

Co-ordinator
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