

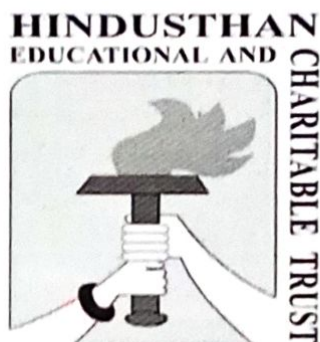
**LEARNING OUTCOMES–BASED CURRICULUM
FRAMEWORK (LOCF)**

in the

UNDERGRADUATE PROGRAMME

Bachelor of Commerce with Corporate Secretaryship

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



HICAS

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

(Affiliated to Bharathiar University and Accredited by NAAC)

COIMBATORE-641028

TAMILNADU, INDIA.

Phone: 0422-4440555

Website: www.hindusthan.net/hicas/

PREAMBLE

Learning Outcome based Curriculum Framework for Undergraduate education in Bachelor of Commerce with Corporate Secretaryship. The department inspires the students to take-up professional courses and to produces skillful employable and ethical graduates.

VISION

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

MISSION

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: To Exercise Professional Skills, Values, Team Spirit and High Leadership and to accept the challenges in the Industry and Academics.

PEO 2: To Cope up with the latest developments in contemporary, National and global level through effective transaction of the curricular and co-curricular aspects.

PEO 3: Graduates may take up successful professional careers and apply their knowledge in corporate world

PEO 4: Graduates will demonstrate in depth grounding in law and accountancy concepts

PEO 5: To impart quality education creating employable graduates.

PROGRAMME OUTCOME (PO)

PO1: Graduates will have knowledge in Accountancy, various laws, taxation and management concepts.

PO2: Graduates will be able to solve real time challenges faced by them in corporates and industries

PO3: On completion of the programme the students will display ethical working style and social responsibility in terms of Environment sustainability and corporate ethics.

PO4: Graduates are trained to be team players and professional communicators.

PO5: The curriculum provides skill enhancement and research exposure to ensure lifelong learning.

PROGRAMME SPECIFIC OUTCOME (PSO)

On successful completion of Bachelor of Commerce in Corporate Secretaryship Programme, students will be able to

PSO1: Acquire knowledge in Company law and Secretarial practice

PSO2: Understand and apply various laws relating to trade and commerce

PSO3: Take up Company Secretary Course (ACS)

PSO4: Plan their career in professions like Chartered accountant, Cost and management accountant, Legal advisor

PSO5: Apply ethical corporate behavior and comply with various laws imposed on corporates and business enterprises

**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: Corporate Secretaryship

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	21CSU01	DSC	Core-I Principles of Accountancy	4	6		3	30	70	100
III	21CSU02	DSC	Core-II Business Management	4	6		3	30	70	100
III	21CSU03	GE	Allied-I Business Economics	4	5		3	30	70	100
IV	21CSUE01	AEE	Open Elective - I	2	3		3	100	-	100
IV	21GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	21CSUV01	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	21CSU04	DSC	Core-III	4	4		3	30	70	100

			Financial Accounting							
III	21CSU05	DSC	Core-IV Business Law	4	4		3	30	70	100
III	21CSU06	DSC	Core-V Corporate Communication	4	4		3	30	70	100
III	21CSU07	GE	Allied-II Corporate Finance	4	5		3	30	70	100
III	21CSU08	DSE	Electives / DSE-I	2		3	3	40	60	100
III	21CSU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	21CSUV02	SEC	VAC-II/Life Skills-II @ / Language	1*	2		2	50	-	50**
IV	21CSUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
Total				27	33	3		320	480	800
Semester - III										
III	21CSU10	DSC	Core-VI Higher Financial Accounting	5	5		3	30	70	100
III	21CSU11	DSC	Core-VII Company Law & Secretarial Practice -I	4	5		3	30	70	100
III	21CSU12	DSC	Core-VIII Corporate Law	4	5		3	30	70	100
III	21CSU13	DSC	Core-IX Management Accounting	4	5		3	30	70	100
III	21CSU14	GE	Allied-III Business Mathematics	4	5		3	30	70	100
III	21CSU15	DSE	Electives / DSE-II	3	3		3	30	70	100
IV	21CSUE02	AEE	Open Elective-II	2	3		3	100		100
IV	21GSU02	AECC	Human Rights	1	2		2	50		50
IV	21CSUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	21CSUJ03	SEC	Online Course	-	1			-	-	C/NC [‡]
Total				27	36			330	420	750
Semester - IV										
III	21CSU16	DSC	Core--X Corporate Accounting	5	6		3	30	70	100
III	21CSU17	DSC	Core--XI General Law	5	5		3	30	70	100
III	21CSU18	DSC	Core--XII Company Law & Secretarial Practice - II	4	5		3	30	70	100
III	21CSU19	DSC	Core-XIII Income Tax Law and practice	4	5		3	30	70	100
III	21CSU20	GE	Allied-IV	4	5		3	30	70	100

			Business Statistics							
III	21CSU21	DSC	Core-XIV Securities Law & Financial Markets	3	3		3	30	70	100
III	21CSU22	SEC	Internship / Institutional Training / Mini-Project	1	-		-	100	-	100
IV	21CSUV03	ACC	VAC-III	1*	2		2	50	-	50**
IV	21CSUJ04	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	21CSUJ05	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				29	36			330	420	750
Semester – V										
III	21CSU23	DSC	Core-XV Cost Accounting	5	6		3	30	70	100
III	21CSU24	DSC	Core-XVI Higher Corporate Accounting	5	6		3	30	70	100
III	21CSU25	DSC	Core-XVII Indirect Taxation	4	5		3	30	70	100
III	21CSU26	DSC	Core-XVIII Industrial Law	4	5		3	30	70	100
III	21CSU27	DSC	Core-XIX Business Research Methods	4	5		3	30	70	100
IV	21CSUE03	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	21CSUV04	ACC	VAC-IV	1*	2		2	50	-	50**
IV	21CSUJ06	SEC	Aptitude / Placement Training	Grade*	2		2	50	-	50**
IV	21CSUJ07	SEC	Online Course	-	1		-	-	-	C/NC [‡]
IV	21CSUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
Total				26	36			350	350	700
Semester – VI										
III	21CSU28	DSE	Electives / DSE-III	3	5		3	30	70	100
III	21CSU29	DSE	Electives/DSE-IV	3	5		3	30	70	100
III	21CSU30	SEC	Project Work /Student Research / Paper	4	4		-	40	60	100

III	21CSU31	DSC	Self-Study Course	3	-	-	3	30	70	100
Total				13	14			130	270	400
Grand Total				145+6*						4050+ 400*

- *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	4 /5	80	100	1900
	Self-Study Course / DSC	1	3	3	100	100
	Allied /GE	4	4	16	100	400
	Electives/DSE	4	3 /4	11	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>Value Added Course</i>	2	1	2*	50	100**
	Aptitude / Placement Training / SEC	4	Grade*	Grade*	50	200**
	Online courses / SEC	3	-	-	-	C/NC
	Life Skills / SEC	2	1	2*	50	100**
	<i>SDR- Student Development Report</i>	1	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC / SIS / SA - AECC	1	-	2	-	C/NC
	Total			145 (6 Extra Credits)		4050 + (400**)

List of Papers

Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Corporate Relations start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
VAC Papers	-
Courses offered by the Departments to other Programmes	Corporate Social Responsibility Right to Information Act OSHA – Provisions & Challenges Corporate Communication

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
	Course Code	Title
Electives/ DSE-I	21CSU08A	MS-Office /
	21CSU08B	Tally ERP.9
Electives/ DSE-II	21CSU14A	Principles of Auditing/
	21CSU14B	Financial Management
Electives/ DSE-III	21CSU28A	Banking Law & Practice /
	21CSU28B	Marketing Management (NPTEL)
Electives/ DSE-IV	21CSU29A	Human Resource Management/
	21CSU29B	Corporate Social Responsibility (NPTEL)

Dr. D. Sasikala
Dr. D. SASIKALA, MCS, M.Phil, Ph.D.
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Mahalaub
 Academic Council – Member Secretary

Dr. D. Sasikala
 BOS-Chairman/Chairperson
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Principal
 PRINCIPAL

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

Regulations

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

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

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

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

The Students have the options of taking two subjects of the sixth semester of B. Com. Corporate Secretaryship 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 projects work alone during the sixth semester apart from the self-study paper. Once the student submits the successful course completion credentials as required by the college for the NPTEL/SWAYAM online courses, then the credit transfer will be considered for qualifying the degree.

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

Extension Activities

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

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

SPORTS – Sports & Games Participation with College Team

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

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

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

SA – Social Activity for not less than 50 hours with NGGO like Aram Foundation / Shanthi Social Service / Siruthuli / 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

21CSU01	Principles of Accountancy						Semester:	I
Hrs/Week:	6	L	6	T		P	Credits:	4

COURSE OBJECTIVES:

1. To enable the students to understand and apply the basic accounting systems and standards
2. To make the students to describe the final accounts of both profit and non-profit organization in different manner.
3. To make the students understand about various methods of depreciation and Bank Reconciliation statement
4. To familiarize the students in appropriation of payments through bills
5. To explain the use of accounting concepts in the computerized accounting environment.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	To illustrate the basic accounting concepts and conventions	K1,K2,K3,K4
CO2	Enable the students to interpret, evaluate and prepare financial statement to determine profitability of a sole trader.	K1,K2,K3, K4
CO3	Apply the various methods of depreciation and Bank reconciliation statement	K1,K2,K3
CO4	Comprehend and apply the appropriation of payments using average due date	K1,K2,K3
CO5	To analyze and apply the accounting concepts in computerized environment	K1,K2,K3,K4

SYLLABUS

21CSU01	Principles of Accountancy	I
Unit No.	Topics	Hours
I	Conceptual Framework: Accounting principle, Concepts and Conventions, GAAP- Meaning- Importance- New Branches of accounting- Human Resource Accounting-Environmental accounting-Social Accounting- Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS) Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview)Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure (overview)	14
II	Subsidiary books - Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information. Preparation of Financial Statements of a not for profit organizations. Receipts and Payments, Income and Expenditure account and Balance sheet.	18
III	Depreciation – Methods –(Problems)-Straight line Method-Written Down Value Method -Machine hour Rate Method - Reserves and provisions. Bank Reconciliation statement	14
IV	Average due date – Where amount is lent in different instalments-Determination of due date- calculation of interest- Account current-Calculating days of interest –Preparation of account current – Product method -	14

	Bill of exchange- Parties to bill of exchange- Recording transactions relating to bills – 4 options	
V	Automation of accounting function- Importance- Computerized Accounting System: Computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company.	12

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

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

TEXT BOOKS

Text Book:

T.S.Reddy & A.Murthy : Financial Accounting, Margham Publications

REFERENCE BOOKS

Reference Books:

1. *N.Vinayakam, P.L.Mani, K.L.Nagarajan , "Principles of Accountancy" S.Chand & Company Ltd., T.S.Grewal – "Introduction to Accountancy" S.Chand & Company Ltd.,*
2. *R.L.Gupta, V.K.Gupta, M.C.Shukla "Financial Accounting" Sultan chand & sons.,*
3. *T.S.Grewal, S.C.Gupta, S.P.Jain "Advanced Accountancy" Sultanchand & sons*
4. *K.L.Narang, S.N.Maheswari "Advanced Accountancy" Kalyani publishers.*

WEB RESOURCES

Web Link: <https://www.pdfdrive.com/financial-accounting-and-accounting-standards-e4783359.html>

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	S	S
CO4	S	S	S	S	S
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 Coordinator
--------------------	-----------------	--------------------------------

K. Latha

Dr.K. Latha
Name & Signature of the Staff

D.D. Sasikala

Dr.D.SASIKALA
Name & Signature

H. Yez

Name & Signature

Dr. D. SASIKALA, MGS, MPP, Ph.D.
Associate Professor & Head,
Department of Corporate Secretaryship
Hindusthan College of Arts & Science
Coimbatore - 641 028.

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

Course Code:	21CSU02	Course Title					Batch:	2021-2022 onwards
		Business Management					Semester:	
Hrs/Week:	6	L	6	T		P	Credits:	4

COURSE OBJECTIVE:

1. To explain the basic principles of management and its functions.
2. To familiarize the students with the functions of planning and organizing.
3. To familiarize students with the principles, functions and techniques in directing and human resources management.
4. To understand the concept and importance of motivation and co-ordination in managing an organization.
5. To understand the concept and importance of controlling in organization.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	To analyze the contributions of people towards management and its function.	K1,K2,K3,K4
CO2	Understand the components and articulate the importance of Planning and Organizing.	K1,K2,K3
CO3	Comprehend and apply with the principles, functions and techniques in directing and human resources management.	K1,K2,K3
CO4	Apply the theories of motivation and co-ordination in managing an organization.	K1,K2,K3,K4
CO5	Analyze the process of control and the recent trends in Management.	K1,K2,K3,K4

SYLLABUS

21CSU02	Business Management	I
Unit No.	Topics	Hours
I	Introduction to Management Evolution and essentials of Management – Functions of Management – Henry Fayol’s Principles of Management – F.W.Taylor’s Scientific Management- Business management concepts in Thirukkural.	15
II	Planning and Organising Meaning and features of Planning – Types of Plans – Steps in the Process of Planning and decision making – Principles and theories of Organizing – Delegation of Authority – Meaning and Problems.	15
III	Directing and HRM Meaning and Principles of Directing – Communication- Leadership – Types and Styles – Qualities of a Good Leader. Human Resource Management: Concept, Features, Importance, Limitations-Gender balance in organization teams	14
IV	Motivation and Co-ordination Motivation –Meaning and Scope– Maslow’s Theory and X/Y theories of	14

	Motivation. – Co-ordination –Meaning and Scope – Principles of Coordination- Types- Internal and External	
V	Controlling Concept, Features, Importance, Limitations; Control process; Essentials of a Good Control System; Techniques of Control Traditional and Non-Traditional Control devices; Relationship between Planning and Controlling- Recent trends in Management- Change management-Crisis management- Total Quality Management (TQM)- Introduction- Significance of TQM-Principles of TQM	14

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

TEXT BOOKS

Text Book:
DinkarPagare "Principles of Management", Sultan Chand & Sons Publishers , New Delhi.

REFERENCE BOOKS

- Reference Books:
1. C.B.Gupta, " Business Management", Sultan Chand & Sons Publisher.
 2. Sharma.R.K, Shashi K. gupta "Business Management" KalyaniAcademic books
 - 3.G. Murugesan, "Principles of Management", Laxmi Publications (P) Ltd.,New Delhi.
 4. Chandra Bose, "Principles of Management", PHI Learning, Delhi.
 5. Nerkar, "Principles & Practice of Management", Wiley E Textbooks.

WEB RESOURCES

Web Link: <<https://openstax.org/details/books/principles-management?Book%20details>>
<https://thirukkuralandmanagement.blogspot.com/search/label/Thirukkural%20and%20Business%20Management>




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	M	S	M	S
CO4	M	S	S	M	S
CO5	S	M	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 Coordinator
 Mrs.S.DEEPIKA Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS.,M.Phil.,Ph.D.,
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

Course Code:	21CSU03	Course Title					Batch:	2021-2022 onwards
		Allied: Business Economics					Semester:	I
Hrs/Week:	5	L		T		P	Credits:	4

COURSE OBJECTIVES:

1. To enable the students to acquire basic knowledge and concepts in Business economics
2. To make the student understand about the effect of demand on the economy
3. To familiarize students with the production and cost structure under different stages of production.
4. To understand the pricing and output decisions under various market structure.
5. To acquire knowledge on economic policies and unemployment

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	To Illustrate the basic concepts and objectives of Business Economics	K1,K2,K3
CO2	To experiment about Forecasting and Demand Analysis concepts	K1,K2,K3,K4
CO3	Interpret Production and Cost Analysis	K1,K2,K3
CO4	To determine the Market structure & Indian economy	K1,K2,K3
CO5	To explain the economic policies and causes of unemployment	K1,K2,K3

SYLLABUS

21CSU01	Business Economics	I
Unit No.	Topics	Hours
I	Business Economics Meaning and Definition – Nature and Scope of Business Economics- Characteristics of Business Economics Basic Economic concepts applied in Business Economics – Objectives of Business firms	12
II	Demand Analysis Meaning -Law of Demand – Characteristics - Elasticity of Demand: Price, Income and Cross Elasticity of Demand -Demand Forecasting: Importance - Purpose of forecasting – short term and long term forecasting.	12
III	Production Functions Meaning and Definition –Factors of Production – Production functions with one and two variable input – Returns to Scale – Managerial uses of Production functions. Cost Analysis: Types of Costs - Cost output relationship in the Short run and Long run.	12
IV	Markets Classification of Markets – Features and Price determination under Perfect and Imperfect Competition Markets of Monopoly, Monopolistic, Oligopoly and Duopoly. Pricing Methods : Cost oriented and Competition oriented pricing.	12

Dr. D. SASIKALA, M.Sc. MBA, Ph.D.

Department of Commerce
Industrial Institute of Technology
Chennai - 600 075

V	Indian Economy National Income – Economic growth – Indicators of Economic growth— Business Cycle – Inflation –Unemployment: Causes of unemployment – employment generations. Balance of Payments – Monetary and Fiscal Policies.	12
---	--	----

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

TEXT BOOKS

Text Book: R..Cauvery, U.K.Sudhanayak, M.Girija, R.Meenakshi, "Managerial Economics, S.Chand, New Delhi.

REFERENCE BOOKS

Reference Books:

1. Dr. S. Shankaran , "Business Economics," Margham Publications , Madras.
2. K.P.M Sundaram & E.N Sundaram , "Business Economics", Sultan Chand & Sons , New Delhi.
3. H.L. Ahuja , "Business Economics" Sultan Chand & Sons , New Delhi.
4. T. Aryamala, "Business Economics" Vijay Nicole Imprints Private Limited , Chennai.
5. V.G. Mankar, "Business Economics" Mac Millan India Ltd,

WEB RESOURCES

Web Link: <<https://www.pdfdrive.com/business-economics-e165939705.html>>




MAPPING WITH PROGRAM OUTCOMES

PO CO	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	S	S
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 Coordinator
 Dr.K.RAJARAJESWARI Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature Co-ordinator

Dr. D. SASIKALA, MCS.,M.Phil.,Ph.D.,
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 026.

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

Course Code:	21CSU04	Course Title					Batch:	2021-2022 onwards
		Financial Accounting					Semester:	II
Hrs/Week:	4	L	5	T	P	Credits:	4	

COURSE OBJECTIVES:

1. To make the students to understand the concept of consignment and Joint ventures
2. To describe the concept of Branch Accounts and Departmental accounts
3. To make the student to know about different methods of Single Entry System
4. To enable the students to understand about hire purchase and instalment system.
5. To enhance the Concept and Importance of Royalties, GAAP and IFRS

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Interpret and Apply the concept of consignment and Joint ventures	K1,K2,K3
CO2	To illustrate the Branch Accounts and Departmental accounts of the companies	K1,K2,K3,K4
CO3	Discover the application of single entry system.	K1,K2,K3
CO4	To illustrate the books of records maintained in the hire purchase and Instalment system	K1,K2,K3,K4
CO5	To illustrate the Accounting treatment of Royalties and Interpret the concept of GAAP and IFRS	K1,K2,K3

SYLLABUS

21CSU04	Financial Accounting	II
Unit No.	Topics	Hours
I	Accounting for Consignments-Goods sent on Consignment at cost- normal loss-abnormal loss - Goods sent on Consignment at invoice price - Joint ventures-when separation set of books is kept - when separation set of books is not kept	12
II	Branch accounts – Accounting in respective of dependent branches- Stock and debtors system – Independent branches (excluding foreign branches)- Departmental Accounts – Guidelines for apportionment of expenses – Stock reserve	10
III	Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.	8
IV	Hire Purchase and Installment System- Distinction between Hire Purchase System and Installment System – Calculation of Interest- Default and Repossession – Hire Purchase trading account- Accounting Treatment for Installment Purchase, Lease Financing (Theory only)	10

V	Royalties- meaning – accounting treatment (including Sub lease) – IFRS- Introduction – Objectives – Importance(Theory Only)	8
---	---	---

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

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

TEXT BOOKS

Text Book:

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

REFERENCE BOOKS

Reference Books:

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

WEB RESOURCES

Web Link: <<https://www.pdfdrive.com/financial-accounting-and-accounting-standards-e4783359.html>>



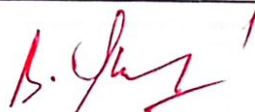
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	S	S
CO4	S	S	S	S	S
CO5	S	S	S	M	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 Coordinator
 Dr.K.LATHA Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

Course Code:	21CSU05	Course Title					Batch:	2021-2022 onwards
		Business Law					Semester:	II
Hrs/Week:	4	L	5	T		P	Credits:	4

COURSE OUTCOMES (CO)

COURSE OBJECTIVE:

1. To familiarize the students about the law of Contract
2. To enable the student to know the essentials of a valid contract
3. To acquire knowledge on Specific Relief Act and performance of contract
4. To acquire knowledge on Sale of Goods Act
5. To make the student understand Indian Partnership Act

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	To explain the Indian Contract act and the various sources of law	K1,K2,K3
CO2	To understand and analyze the concepts & essentials of contract	K1,K2,K3,K4
CO3	To determine the concept of specific relief act and to interpret Performance of Contract	K1,K2,K3
CO4	To Analyze the essentials and performance of contract of sale	K1,K2,K3,K4
CO5	To apply the partnership law in the business	K1,K2,K3

SYLLABUS

21CSU05	BUSINESS LAW	II
Unit No.	Topics	Hours
I	Introduction to Law Relevance of Law to Modern Civilized Society; Sources of Law; Legal Terminology and Maxims; Understanding Citation of Cases Indian Contract Act 1872, Law of contract – Nature of Contract – kinds of Contract	10
II	Essentials of valid contract Offer- Acceptance- intention to create legal relations – considerations- capacity to contract. Free consent – Mistake – Misrepresentations – fraud – coercion and undue Influence – Lawful object – void agreement – Agreement not declared void – legal formalities. GD on Case Laws	10
III	Contingent contract & Special contracts Performance of contract – Breach of Contract – Remedies for Breach of contract – Specific Relief Act, 1963- Specific performance and Injunctions- GD on Case Laws - Quasi contracts - Indemnity and guarantee – Agency – Bailment and pledge	10

IV	Sale of Goods Act – 1930 Goods – Definition- Classification of Goods. Essentials of a Contract of Sale; Sale Distinguished from Agreement to sell, Conditions and Warranties Transfer of Title by Non-Owners; Doctrine of Caveat Emptor; Transfer of Property-Importance-Performance of the Contract of Sale; Rights of Unpaid Seller.	9
V	Indian Partnership act 1932 Nature of partnership- Essentials of partnership-classification of partnership-true test of partnership-formation of partnership- kinds of partners-rights and duties of partners- authority of partners- partners liabilities-relationships with third parties-partnership deed-change in firm-dissolution of partnership-effect on dissolution-settlements of accounts in dissolution	9

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

TEXT BOOKS

Text Book:

N.D.Kapoor – "BusinessLaw", Sultan Chand, Latest edition.

REFERENCE BOOKS

Reference Books:

1. V. Balachandran, S. Thothadri, "Business Law", Mc GrawHill Education (India) Pvt Ltd.,
2. M.C. Sukla, "A Manual of Mercantile Law" Kalyani publications.
3. S.R. Davar, "Mercantile law" Sultan Chand & sons.
4. R.S.N.Pillai & Bagavathi, "Business Law", S.Chand.
5. M.C.Kuchhal & Vivekkuchhal, "Mercantile law", Vikas publications.

WEB RESOURCES

Web Link: <<https://www.pdfdrive.com/commercial-law-principles-of-law-e186098942.html>>


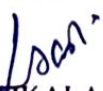
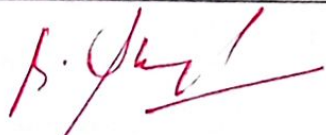
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	M	M	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	M	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 Coordinator
 DR.S. DEEPIKA Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

Course Code:	21CSU06	Course Title					Batch:	2021-2022 onwards
		Corporate Communication					Semester:	II
Hrs/Week:	4	L	5	T	P	Credits:	4	

COURSE OBJECTIVES:

1. To enable the student to understand the essentials of Communication.
2. To enable students understand business correspondence and effective methods of writing business letters.
3. To identify effective frameworks for constructive interdepartmental communication and understand the Corporate presentation
4. To understand the elements of good speech and develop learning about group discussions..
5. To understand procedures and methods for secretarial communications

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	To explain the importance of business communication	K1,K2,K3,K4
CO2	To illustrate the methodology in drafting of business letters and reports.	K1,K2,K3,K4
CO3	Develop an explorative structure for analyzing corporate presentation and interdepartmental communication	K1,K2,K3
CO4	Develop the knowledge on essentials of good speech and importance of non-verbal communication.	K1,K2,K3
CO5	Apply and analyze secretarial communications and E-correspondence.	K1,K2,K3,K4

SYLLABUS

21CSU06	Corporate Communication	II
Unit No.	Topics	Hours
I	Business Communication Meaning and objectives of communication-Importance of communication-Process of communication-Barriers to communication. Essentials of good oral and written communication.	10
II	Business Correspondence Introduction-Meaning of Business Correspondence; Importance of Business Correspondence; Essential Qualities of a Good Business Letter; Parts of a Business Letter; Types of Business Letters; Human Resource; Purchase-Sales-Accounts-Business etiquettes	10
III	Interdepartmental Communication Internal memos; messages through Electronic Media; Public Notices and Invitations; Representations to Trade Associations, Chambers of Commerce and Public Authorities	9
IV	Group Discussion & Speech Essentials of good speech-Qualities of a good speaker-importance of non-verbal communication-participation in group discussion, debates, seminars and interviews	9

V	Secretarial Correspondence Drafting of Notice of meeting - Agenda and minutes, specimen of Meetings. Secretarial Practices & Drafting: Principles relating to Drafting of various resolutions; Drafting of notices & Explanatory Statements; Preparation of Agenda for meetings; Drafting and recording of minutes. Pleadings: Pleadings in General; Object of Pleadings; Fundamental Rules of Pleadings- Pleadings to NCLT- Counter communication E Correspondence Concept of E-Correspondence: Web, Internet; Concept of e-mail History of E-mail, Features; Electronic Mail System- optimizing personal e-mail use, proper E-mail Correspondence, E-Mail Etiquette; Advantages and Disadvantages of E-mail	10
---	--	----

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

TEXT BOOKS

Text Book:

1. *RajendraPal & J.S.Korlahalli, Essentials of Business Communication, Sultan chand & Sons Publication, New Delhi*

Reference Books:

1. *R.S.N.Pillai and Bagavathi, Modern commercial correspondence, Sultan Chand & Sons publication, New Delhi.*
2. *NirmalSingh, Business communication Principles, Methods and Techniques, Deep & Deep Publications Pvt Ltd., New delhi.*
3. *RajendraPal, Business communication, Sultan Chand & Sons publication, New Delhi*
4. *Varinder kumar, Business Communication, Kalyani Academic Books, NewDelhi.*
5. *Bisen, Vikaram, Business Communication, NewAge International Publishers,*

WEB RESOURCES

Web Link: <<https://www.pdfdrive.com/essentials-of-corporate-communication-e20543514.html>>

MAPPING WITH PROGRAM OUTCOMES

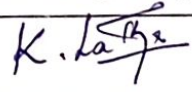
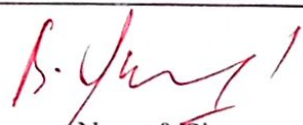
PO CO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	M	S	S	M	M
CO5	S	S	S	S	S

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 Coordinator
 DR.K. LATHA Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Co-ordinator
Curriculum Development Cell

Dr. D. SASIKALA, M.B.A., Ph.D.
Associate Professor & Head
Department of Corporate Secretaryship
Hindusthan College of Arts & Science
Coimbatore - 641 028.

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

Course Code:	21CSU07	Course Title					Batch:	2021-2022 onwards
		Corporate Finance					Semester:	II
Hrs/Week:	5	L	5	T		P	Credits:	4

COURSE OBJECTIVE:

1. To learn and correlate the concept of Business Finance and profit maximization
2. To understand the importance of financial planning and concept of capitalization.
3. To develop knowledge on capital structure and understand leverages
4. To understand concepts of cost of capital and working capital management
5. To acquire in depth knowledge about dividend with theories of author

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understanding and analyzing the concepts of finance and its effect on firm's objectives	K1,K2,K3,K4
CO2	Comprehend topics of financial planning and analyse the importance of capitalization	K1,K2,K3,K4
CO3	Determine Debt-Equity proportion in capital structure by considering risk factors.	K1,K2,K3
CO4	Evaluate the cost of capital and apply in capital management	K1,K2,K3,K4
CO5	Apply and analyse the various policies with the help of dividend theories and capital budgeting evaluation techniques	K1,K2,K3,K4

SYLLABUS

21CSU07	Corporate Finance	II
Unit No.	Topics	Hours
I	Corporate Finance – meaning – nature and scope of Corporate finance – functions – objectives – profit maximization – wealth maximization-Importance of financial management – finance manager – role.	12
II	Financial planning – characteristics of a sound financial plan – Need -Steps in Financial Planning-factors affecting financial plan – need for financial plan – Estimation of financial requirements-capitalization – over capitalization – Under capitalization –Symptoms-Causes-Remedies-Watered Capital- Difference between Over stock & Watered Capital-Capital Gearing	12
III	Capital Structure- Types of Capital- Business and Financial risk- Leverage- Meaning- Types of leverage-Sources of finance-Equity shares, Preference Shares, Bonds, Debentures and Fixed Deposits- Features-Advantages and disadvantages	12
IV	Cost of Capital – importance of the concept -Determination of cost of capital– cost of specific source of finance- cost of different types of capital –average cost of capital - working capital management -Meaning of working capital-determinants of working capital –working capital	12

	cycle -sources of working capital- computation of gross and net capital- problems solved.	
V	Dividend-Meaning and Definition- Theory of Irrelevance- MM approach to the dividend- Walter's approach to determine dividend- Assumptions- Gordon's Approach to dividend- Problems relating to the theory- Different Types of dividend- Dividend policy- Determinants of dividend policy- Capital budgeting.	12

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

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

TEXT BOOKS

Text Book:

Shashi K. Gupta , Anju Gupta ,Business Finance, Kalyani Publishers, New Delhi.

Reference Books:

1. *Aswath Damodaran, Corporate Finance Theory and Practice, Wiley*
2. *Indian Institute of Banking & Finance , International Corporate Finance, Macmillan Publishers India.*
3. *S. R. Vishwanath ,Corporate Finance Theory and Practice Sage Response; 2 e dition .*
4. *A.Murthy, Financial Management, Margham Publications*
5. *Prasanna Chandra, Fundamentals of Financial Management, TMH.*

WEB RESOURCES

Web Link: < <https://pdfcoffee.com/corporate-finance-theory-and-practice-second-edition-by-vishwanath-sr-ndf-free.html> >

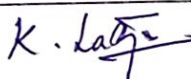

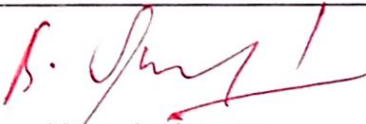
MAPPING WITH PROGRAM OUTCOMES

PO CO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	S	S
CO2	S	S	S	S	S
CO3	S	S	S	S	S
CO4	S	S	S	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 Coordinator
 DR.K. LATHA Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS.,M.Phil.,Ph.D.,
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

Course Code:	21CSU08	Course Title					Batch:	2021-2022 onwards
		MS OFFICE					Semester:	II
Hrs/Week:	3	L	5	T		P	Credits:	2

COURSE OBJECTIVES:

1. To understand the basics and important concepts of computer.
2. To develop skills on MS Office to create documents and reports
3. To enable students to record and tabulate data in MS Excel Spreadsheet.
4. To create and design presentations using MS Power Point
5. To gain knowledge in creation of database in MS Access.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Explain the characteristics and application of computer	K1,K2,K3,K4
CO2	Apply various features of MS Word in Preparation of records, reports.	K1,K2,K3
CO3	Apply various excel features for data analysis and interpretation.	K1,K2,K3
CO4	Experiment various themes in MS Power point	K1,K2,K3,K4
CO5	Determine the database concepts and explore the Microsoft Office Access environment.	K1,K2,K3

SYLLABUS

21CSU08	Subject	Semester No
	MS OFFICE PRACTICAL	II
Unit No	Topics	Hours
I - BASICS OF COMPUTER	Computer definition – history of computer – generation of computer – advantages and application of computer –Basic characteristics – terms related to computer - types - memory units – output units – computer networks.	8
II - MS WORD	1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip arts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. Prepare Bio-Data by using Wizard/ Template –Short cut keys	8

<p>III - MS EXCEL</p>	<ol style="list-style-type: none"> 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula. 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chartwizard. 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline. –MS EXCEL Short cut keys 	<p>7</p>
<p>IV - MS POWERPOINT</p>	<ol style="list-style-type: none"> 1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode. 2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. 3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode. 4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically. 5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art Shortcut keys 	<p>7</p>
<p>V- MS ACCESS</p>	<ol style="list-style-type: none"> 1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories. 2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number. 3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view. 4. Create forms for the simple table ASSETS. 5. Create report for the PRODUCT database. Short cut keys 	<p>6</p>

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

TEXT BOOKS

Text Book:

MS-Office 2010 Training Guide by Prof. Satish Jain, M. Geetha Published by BPB Publications, India, 2010.
ISBN 10: 8183334067 / ISBN 13: 9788183334068.

REFERENCE BOOKS

Reference Books:

Computer Fundamental MS Office by Jain Anupama Published by Vitasta

WEB RESOURCES

Web Link: <<https://freecomputerbooks.com/microsoftOfficeBooks.html>>



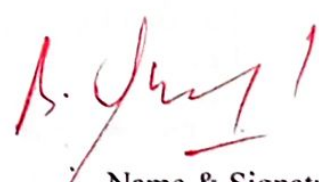
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	S	S
CO2	S	S	M	S	S
CO3	S	S	M	S	S
CO4	S	S	S	M	S
CO5	S	S	S	M	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 Coordinator
 Mrs. S. DEEPIKA Name & Signature of the Staff	 Dr. D. SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
Associate Professor & Head
Department of Corporate Secretaryship
Hindusthan College of Arts & Science
Coimbatore - 641 028.

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

Course Code:	21CSU08	Course Title					Batch:	2021-2022 onwards
		TALLY PRACTICALS					Semester:	II
Hrs/Week:	3	L	5	T		P	Credits:	2

COURSE OBJECTIVES:

1. To enable students to create accounting ledgers in computerized format
2. To enhance the practical knowledge of students related to stock transactions
3. To make students understand the concepts of Vouchers and computerized vouchers.
4. To generate accounts and reports for tax calculations
5. To familiarize the students in generating reports

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Prepare the accounting transaction in computerized format	K1,K2,K3
CO2	Discover various methods of entering stock transactions practically.	K1,K2,K3
CO3	Apply the Practical knowledge enhancement on vouchers – create, delete, and modify vouchers in system.	K1,K2,K3
CO4	Calculate and Understand the concept of tax deductions	K1,K2,K3,K4
CO5	Articulate the skill of making reports in a systemized manner	K1,K2,K3,K4

SYLLABUS

COURSE CODE	TALLY PRACTICALS	Sem: II
Unit No.	Topics	Hours
I	Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance.	3 8
II	Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group	8
III	Types of vouchers; selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.	7
IV	Taxation: Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax	7
V	Generating Reports: Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement	6

Teaching methods: Lecturing, PowerPoint Projection through LCD, Assignment

TEXT BOOKS

Text Book:

REFERENCE BOOKS

Reference Books:

1. Computerised Accounting system with Tally ERP9 by Manoj Bansal, Ajay sharma, Bharat publications 2020

WEB RESOURCES

Web Link: < <https://learnmech.com/fundamentals-of-tally-erp-9-tutorial-pdf-free-download/>>




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	M	M	S
CO2	S	S	M	M	S
CO3	S	S	M	M	S
CO4	S	S	S	M	S
CO5	S	S	S	M	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 Coordinator
 MRS.S. DEEPIKA Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
Associate Professor & Head
Department of Corporate Secretaryship
Hindusthan College of Arts & Science
Coimbatore - 641 028.

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