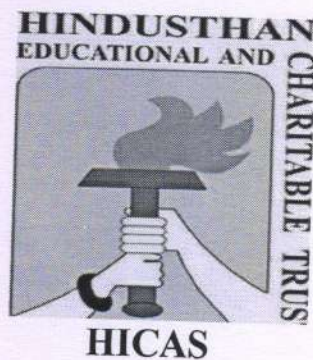


**CURRICULUM FRAMEWORK AND SYLLABUS  
FOR OUTCOME BASED EDUCATION IN**

**Bachelor of Commerce with Information Technology Degree Program**

**FOR THE STUDENTS ADMITTED FROM THE  
ACADEMIC YEAR 2019- 2020 ONWARDS**



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

**COIMBATORE-641028**

**TAMILNADU, INDIA.**

Phone: 0422-4440555

Website: [www.hindusthan.net/hicas/](http://www.hindusthan.net/hicas/)

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE  
DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)**

**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)**

**PEO1:** Graduates will possess knowledge and skills in Commerce, Information Technology disciplines.

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

**PROGRAM OUTCOME(PO) :**

Graduates of this course, after completion will be

**PO1:** Possessing knowledge in the disciplines of Commerce, Information Technology and related streams.

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

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

**PO4:** Able to examine and synthesize the different elements which influence commerce and information technology in accomplishment of the organisational goal.

BOS meeting approved: 22.06.2019      Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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

**PROGRAM SPECIFIC OUTCOME (PSO):**

**PSO1:** Graduates will be able to understand influence of information technology in a commercial establishment.

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

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

BOS meeting approved: 22.06.2019      Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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

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## UG - REGULATION (From 2019-2020 and Onwards)

### 1. Internal Marks for all UG

Components	Marks
Test I	5
Test II	5
Model Exam	10
Assignment	5
Attendance*	5
<b>TOTAL</b>	<b>30</b>

### \*Split-up of Attendance Marks for UG

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

### QUESTION PAPER PATTERN FOR I.E TEST I

Duration: Two Hours

Maximum: 50 Marks

#### SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Multiple choice/Fill up the blanks /True or False questions

#### SECTION - B (4x 5 = 20 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Either or Type

#### SECTION - C (3x 8 = 24 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks Either or Type

### QUESTION PAPER PATTERN FOR IE Model Examination

Duration: Three Hours

Maximum: 70 Marks

#### SECTION - A (10x1=10 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

Q.No 1 to 10: (Multiple choice/Fill up the blanks /True or False questions).

(Two questions from each unit)

#### SECTION - B (5x4=20 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

Q.No 11 to 15: Either or type questions

(One question from each Unit)

#### SECTION- C (5x8=40 Marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

Q.No 16 to 20: Either or type questions (One question from each Unit)

**I.E Test II will be online test consisting of MCQ Questions for 50 Marks**

BOS meeting approved: 22.06.2019

Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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

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2 a) Components for Practical I.E.

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

2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	60

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

<u>Institutional /Industrial Training</u>		<u>Mini Project</u>	<u>Major Project Work</u>	
Components	Marks	Marks	Components	Marks
I.E Work Diary Report Viva -voce Examination	25 50 25	- 50 50	I. E a) Attendance 10 Marks b) Review / Work Diary* <sup>1</sup> 30 Marks	40
Total	100	100	E.E* <sup>2</sup> a) Final Report 40 Marks b) Viva-voce 20 Marks	60
			Total	100

\*<sup>1</sup> Review is for Individual Project and Work Diary is for Group Projects (group consisting of minimum 3 and maximum 5)

\*<sup>2</sup>Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

BOS meeting approved: 22.06.2019 Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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

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#### 4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	Total	100 marks

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 - 79	Very good
60 - 69	Good
50 - 59	Fair
40 - 49	Satisfactory
Below 39	Not Satisfactory = Not completed

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

#### 5. Guidelines for Environmental Studies (Part IV)

The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students. The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.

Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

Test I - 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Test II - 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Total 60 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

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**6. Guidelines for Skill based subject - Internet Security (Part IV)**

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

Test I – 2 hours [4 out of 7 essay type questions]	4 x 10 = 40Marks
Test II – 2 hours [4 out of 7 essay type questions]	4 x 10 = 40 Marks
Total	80 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

**7. Guidelines for General Awareness (Part IV)**

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions]	50 x 1 = 50Marks
Test II – 2 hours [50 multiple choice questions]	50 x 1 = 50 Marks
Total	100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

**8. Guidelines for Law of Ethics (Part V)**

Components	Marks
Two Tests (2 x 50)	100

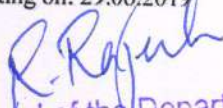
The question paper pattern is as follows:

Test I – 2 hours [5 out of 8 essay type questions]	5 x 10 = 50Marks
Test II – 2 hours [5 out of 8 essay type questions]	5 x 10 = 50 Marks
Total	100 Marks

The passing minimum for this paper is 40%

In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

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Department of Commerce with Information Technology  
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**9. Guidelines for Extension Activity (Part V)**

At least two activities should be conducted within this semester (IV) consisting of two days each. The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows

No of Activities	Marks
2 x 50 ( Each Activity for two days)	100

**10. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)**

**Duration: Three Hours**

**Maximum: 70 Marks**

**SECTION - A (10x1=10 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

**Q.No 1 to 10:** (Multiple choice/Fill up the blanks /True or False questions).  
(Two questions from each unit)

**SECTION - B (5x4=20 Marks)**

Answer ALL Question

ALL Questions Carry EQUAL Marks

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

**SECTION- C (5x8=40 Marks)**

Answer ALL Questions

ALL Questions carry EQUAL Marks


**Q.No 16 to 20:** Either or type questions  
(One question from each Unit)

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



**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)  
COIMBATORE -641028**

**B.Com (INFORMATION TECHNOLOGY)**

**SCHEME OF EXAMINATIONS - CBCS PATTERN**

*(For the Students admitted from the Academic year 2019-2020 and onwards)*

Course Code	Course Type	Course Title	Lecture Hours/ Week	Exam Duration (hours)	MAX. MARKS			CREDIT POINTS
					IE	EE	TOTAL	
<b>First Semester</b>								
<b>Part - I</b>								
19LAT01/ 19LAH01/ 19LAM01/ 19LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam - I/ French-I	6	3	30	70	100	3
<b>Part - II</b>								
19ENG01	AECC	English - I	6	3	30	70	100	3
<b>Part - III</b>								
19CIU01	DSC	Principles of Accountancy	6	3	30	70	100	5
19CIU02	DSC	Introduction to Information Technology	5	3	30	70	100	4
19CIU03	AEE	<b>Practical - I</b> MS - Word, MS - Excel and MS - PowerPoint	3	3	40	60	100	3
19CIU04	GE	<b>Allied -Business Economics(Com)</b>	4	3	30	70	100	4
<b>Second Semester</b>								
<b>Part - I</b>								
19LAT02/ 19LAH02/ 19LAM02/ 19LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	6	3	30	70	100	3
<b>Part - II</b>								
19ENG02	AECC	English - II	6	3	30	70	100	3
<b>Part - III</b>								
19CIU05	DSC	Financial Accounting	6	3	30	70	100	5
19CIU06	AEE	<b>Practical - II</b> Tally and Internet	5	3	40	60	100	5
19CIU07	GE	<b>Allied - Principles of Management</b>	5	3	30	70	100	4
<b>Part - IV</b>								
19GSU01	SEC	Value Education - Human Rights	2	-	100	-	100	2
<b>Students Should Complete Value Added Courses, Communicative English And Soft Skills at the End of the First Year</b>								

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*R. Raju*  
Head of the Department

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

<b>Third Semester</b>									
<b>Part – III</b>									
19CIU08	DSC	Higher Financial Accounting	6	3	30	70	100	5	
19CIU09	DSC	Business Law	6	3	30	70	100	4	
19CIU10	DSC	Programming in C++	6	3	30	70	100	5	
19CIU11	DSC	<b>Practical - III</b> Programming in C++	5	3	40	60	100	3	
19CIU12	GE	<b>Allied–</b> Business Mathematics (Mat)	5	3	30	70	100	4	
<b>Part – IV</b>									
19GSU02	SEC	Environmental Studies	2	-	100	-	100	2	
<b>Fourth Semester</b>									
<b>Part – III</b>									
19CIU13	DSC	Corporate Accounting	6	3	30	70	100	5	
19CIU14	DSC	Income Tax Law and Practice	6	3	30	70	100	5	
19CIU15	DSC	Principles of Web Designing	6	3	30	70	100	5	
19CIU16	DSC	<b>Practical – IV</b> Web Designing	5	3	40	60	100	3	
19CIU17	GE	<b>Allied–</b> Business Statistics (Mat)	5	3	30	70	100	4	
<b>Part – IV</b>									
19GSU03	SEC	<b>Skill Based Subject</b> Internet Security	2	-	100	-	100	2	
<b>Part – V</b>									
19GSU04	AEE	Extension Activity	-	-	100	-	100	G	
<b>Students Should Complete Value Added Courses, Online Courses (Or) Participation Certificates For Seminars, Workshops From Other Institutions For Each Semester And Women Studies / Interdisciplinary at the end of Second Year</b>									
<b>Extension Activity – means all those activities under NSS/NCC/sports/YRC Programme and other Co and extracurricular activities offered under part V of the programme. Every student shall participate compulsorily for a period of not less than two years (4 semesters) in any one of these programmes.</b>									

BOS meeting approved: 22.06.2019      Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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*R. Rajesh*  
 Head of the Department  
 Department of Commerce with Information Technology  
 Department of Commerce with Banking and Insurance  
 Hindusthan College of Arts and Science (Autonomous)  
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Fifth Semester								
Part – III								
19CIU18	DSC	Higher Corporate Accounting	6	3	30	70	100	5
19CIU19	DSC	Cost Accounting	6	3	30	70	100	5
19CIU20	DSC	Software Development in Visual Basic	6	3	30	70	100	5
19CIU21	DSC	Practical - V Programming in Visual Basic	5	3	40	60	100	3
19CIU22A	DSE	Elective – I Indirect Taxation	5	3	30	70	100	4
19CIU22B		Financial Markets and Institutions	5	3	30	70	100	
Part – IV								
19GSU05	SEC	Non-Major Elective General Awareness	-	-	100	-	100	2
Part – V								
19GSU06	AEE	Law of Ethics	-	-	100	-	100	2
Sixth Semester								
Part – III								
19CIU23	DSC	Management Accounting	6	3	30	70	100	5
19CIU24	DSC	Software Engineering	5	3	30	70	100	4
19CIU25	DSC	Java Programming	5	3	30	70	100	5
19CIU26	DSC	Practical - VI Programming in Java	5	3	40	60	100	3
19CIU27A	DSE	Elective –II Principles of Auditing	5	3	30	70	100	4
19CIU27B		Company Law and Secretarial Practice	5	3	30	70	100	
19CIU28	SEC	Project Work	4	-	40	60	100	2
<b>Credits Grand Total</b>								<b>140</b>
Students Should Complete Value Added Courses, Online Courses / Entrepreneurship/Startups/ Job Oriented Courses and Placement Training at the end of the Third Year								

No of papers	Course Type	Total Credit Points
2	Modern Indian Language(MIL)	6
2	Ability Enhancement Compulsory course(AECC)	6
4	Ability Enhancement Elective (AEE)	10
19	Discipline Specific course(DSC)	84
2	Discipline Specific Elective(DSE)	8
5	Skill Enhancement Course(SEC)	10
4	Generic Elective(GE)	16
38	<b>TOTAL</b>	<b>140</b>

BOS meeting approved: 22.06.2019      Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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

<b>Programme Code:</b>	BCT	<b>Programme Title : Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	19CIU01	<b>Course Title</b>	<b>Batch:</b>	2019-2020 and onwards
		<b>PRINCIPLES OF ACCOUNTANCY</b>	<b>Semester:</b>	I
<b>Hrs/Week:</b>	6		<b>Credits:</b>	5

### Course Objective

To acquaint the students with knowledge about the Accounting system prevailing in India.

### Course Outcomes (CO)

K1	CO1	Outline the various aspects of Accounting and IAS,IFRS and related concepts
K2	CO2	Understand and apply accounting Concepts and conventions
K3	CO3	Examine and relate various Principles involved in Accounting business transactions
K4	CO4	Preparing of books of accounts and summarizing the results of the business

### Mapping of Outcomes

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

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

19CIU01	PRINCIPLES OF ACCOUNTANCY	
Unit No.	Topics	Hours
I	<b>Introduction to Accounting</b> Accounting – Origin - Definition – Types of Accounts – Accounting Rules – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Trial balance – Subsidiary books- Rectification of errors.	15
II	<b>Accounting Standards</b> ✓ Introduction to Accounting Standards, AS2, AS4, AS9, AS10, AS16, AS29 - IFRS. Introduction to GST relating to Preparation of final accounts.	14
III	<b>Final Accounts &amp; Average Due Date, Bill of Exchange</b> Final Accounts with adjustments -Average due date - Account current- - Bill of exchange - Accommodation bills.	15
IV	<b>Depreciation</b> Depreciation – Straight-line method – Written down value method - Sinking Fund and Insurance policy method – Depletion Method – Machine Hour Rate method – Annuity method - Reserves and provisions.	14
V	<b>BRS and Accounting of Not for Profit Organisation</b> Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	14

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

BOS meeting approved: 22.06.2019

Approved in 5<sup>th</sup> Academic Council meeting on 20.06.2019

*R. Rajulu*  
Head of the Department  
Department of Commerce with Information Technology  
Department of Commerce with Banking and Insurance  
Hindusthan College of Arts, Science and Commerce (Autonomous)  
Coimbatore  
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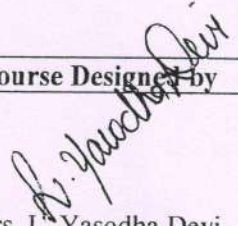
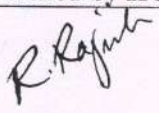
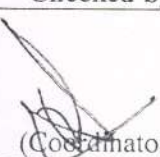
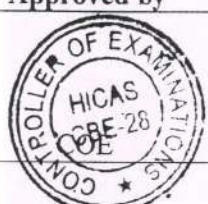
**Teaching methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

S.P.Jain&K.L.Narang, "Advanced Accountancy", Volume- I Kalyani Publisher, New Delhi.2018

**Reference Books:**

1. M.Hanif&A.Mukherjee, "Modern Accountancy" McGraw Hill Education (India) Private Limited, Chennai. 3rd edition, 2018
2. Grewal.T.S, "Introduction to Accountancy", S.Chand& Company Ltd., New Delhi.2016
3. Gupta.R.L, Gupta.V.K, Shukla.M.C, "Financial Accounting" Sultan Chand & Sons, New Delhi.2014
4. Naseem Ahmed, Javed Iqbal, Saima, "Financial Accounting" New Delhi Publishers, New Delhi. First Edition, 2018
5. Reddy .T.S &Murthy.A, "Financial Accounting", Margham Publications, Chennai.6 Edition 2012

Course Designed by	Verified by HOD	Checked by	Approved by
 Mrs. L. Yasodha Devi	 Dr. R. Rajesh	 (Coordinator)	

BOS meeting approved: 22.06.2019 Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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<b>Programme Code:</b>	BCT	<b>Programme Title:</b> Bachelor of Commerce (Information Technology)		
<b>Course Code:</b>	19CIU02	<b>Course Title</b>	<b>Batch:</b>	2019-2020 and onwards
		<b>INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>Semester:</b>	I
<b>Hrs/Week:</b>	5		<b>Credits:</b>	4

### Course Objective

To acquaint the students with knowledge about the Information Technology, its Applications, its impact in modern day business.

### Course Outcomes (CO)

K1	CO1	Outline the various aspects of Information Technology.
K2	CO2	Demonstrate and good understanding of the role of IT in influencing modern day business
K3	CO3	Examine and Combine various communication technology with IT Applications
K4	CO4	Formulate plans for IT Management in a business organisation

### Mapping of Outcomes

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

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

19CIU02	INTRODUCTION TO INFORMATION TECHNOLOGY	
Unit No.	Topics	Hours
I	<b>Introduction:</b> Managing the Information Age. Evolution of IT Management – Types of Information Systems – Internet Based Business Systems – Value Chain Reconstruction for E-Business – <i>IT Management Challenges and issues</i> – Critical success Factors for IT Managers.	12
II	<b>Hardware Software Trends and Communication:</b> Computing Hierarchy – Input –Output Technologies– Hardware Issues – System Architecture – Operating Systems – Network Operating Systems –Grid Computing – <i>Mobile Computing</i> –Ubiquitous Computing – Application Programming –Managing Application Development – Data Resources – Managing Data Resources – Problem of Change and Recovery.	12
III	<b>Communication Technology:</b> Communication Technology – WWW – Intranets – Extranets – Voice Networks Data Communication Networks – Last Mile – Wireless System – Web Hosting – <i>Application Service Providers</i> .	12
IV	<b>IT Applications:</b> Enterprise Resource Planning – Enterprise System – Expert System – Decision Support System – Neural Networks –Executive Information System – Customer Relationship Management System – Supply Chain Management Systems – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality – E-Business and Alternatives. <i>E-Business Expectations and Customer Satisfaction.</i>	12

BOS meeting approved: 22.06.2019 Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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V	<b>IT Management:</b> IT Strategy Statements – Planning Models for IT Managers Legislation and Industry Trends. Independent Operations – Headquarters Driver – Intellectual Synergy – Integrated Global IT – IT investment – Estimating Returns – IT Value Equation – Pricing Frame work – Hardware and Software Buying – <i>Factors of IT Management</i> – Implementation Control – Security – Quality - Ethical Issues – Chief Information Officer.	12
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**Italicized Bold Texts are for self-study**


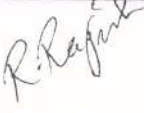


**Teaching Methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. Carroll W Frenzel, John Frenzel "Management of Information Technology" Cengage Learning, 2003

**Reference Books**

1. Henry C. Lucas. Jr, *Information Technology – Strategic Decision Making for Managers*, Wiley India Private Limited, New Delhi, 2005.
2. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, *Introduction to Information Technology*, Wiley India Private Limited, New Delhi, 2005
3. Rajaraman V. *Introduction to Information Technology*, PHI Learning Pvt. Ltd., 2018
4. I. T. L. Education Solutions Limited. *Introduction to Information Technology*, Pearson Education India, 2005
5. Richard Fox, *Information Technology: An Introduction for Today's Digital World*, CRC Press, 2013

Course Designed by	Verified by HOD	Checked by	Approved by
 Mrs. D. Poornima	 Dr. R. Rajesh	 (Coordinator)	

BOS meeting approved: 22.06.2019 Approved in 3<sup>rd</sup> Academic Council meeting on: 29.06.2019

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<b>Programme Code:</b>	BCT	<b>Programme Title:</b> Bachelor of Commerce (Information Technology)		
<b>Course Code:</b>	19CIU03	<b>Course Title</b>	<b>Batch:</b>	2019-2020 and Onwards
		<b>Practical –I – MS – Word, MS – Excel and MS – PowerPoint</b>	<b>Semester:</b>	I
<b>Hrs/Week:</b>	3		<b>Credits:</b>	3

### Course Objective

To give students hands on training in Office software package and enable students to gain knowledge in MS – Word, MS – Excel and MS – PowerPoint

### Course Outcomes (CO)

<b>K2</b>	<b>CO1</b>	To remember the various features available in MS-Word and use them
<b>K2</b>	<b>CO2</b>	To understand various in-built functions in MS-Excel
<b>K3</b>	<b>CO3</b>	To apply the features of MS PowerPoint in creative preparation of presentations.
<b>K4</b>	<b>CO4</b>	To examine and appraise the use of software in business needs.

### Mapping of Outcomes

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

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

19CIU03	Practical –I – MS – Word, MS – Excel and MS – PowerPoint	
Package	Programs	45 Hours
MS Word	1. Design the brochure with details of various courses offered by your college. 2. Present the exam mark details of students in your class in a table. 3. Prepare an Advertisement Copy for your shop promoting a limited period offer 4. Using mail merge send Season Greetings to your customers. 5. Prepare a short write-up of a recent event and perform the following a. Adjust Font size, font style, line spacing etc., b. Insert page numbers at the bottom right alignment c. Insert header consisting of date and time. e. Change the paragraph into two or three columns f. Check the spelling and grammar g. Use bullets and numbering h. Find and replace a word	15
MS Excel	6. Design the Pay Roll of a company by considering the following conditions: a. Dearness Allowance - 40% on Basic Pay b. House Rent Allowance – Rs.4000 c. Medical Allowance – Rs.1000 d. Provident Fund – 12% on Basic Pay + Dearness Allowance 7. Prepare a Mark Statement and using formula, calculate the sum, average of each student, identify highest and lowest mark scoring student, sort the data in ascending and descending order. 8. Using the data from Program 7 and perform the following functions a. Change heading of column into bold	15

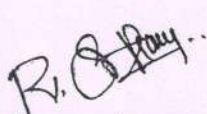
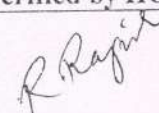
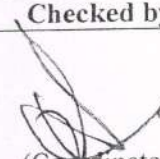

BOS meeting approved: 22.06.2019    Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

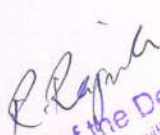


	<p>b. Make necessary alignment like center, left, right, etc.,</p> <p>c. Rename the sheet</p> <p>d. Insert a new sheet</p> <p>e. Move a sheet</p> <p>f. Delete a sheet</p> <p>g. Hide/Unhide Column</p> <p>h. Change the Width and Height of the Column</p> <p>9. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data.</p> <p>10. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p>	
MS PowerPoint	<p>11. Create a presentation about your company's product by using Insert, Design, Transitions, Animations features.</p> <p>12. Create a presentation by inserting shapes, smart art, chart options, WordArt, pictures, ClipArts.</p> <p>13. Prepare an organization chart with names of various levels of hierarchy.</p> <p>14. Prepare a PowerPoint show to advertise your product.</p> <p>15. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following: Top down, Bottom up, Zoom in and Zoom out. Save the Presentation as a PowerPoint Show</p>	15

**Teaching Methods:**

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

Course Designed by	Verified by HOD	Checked by	Approved by
 Mr.R.Saravanakumar	 Dr.R.Rajesh	 (Coordinator)	

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

<b>Programme Code:</b>	BCT	<b>Programme Title:</b> Bachelor of Commerce (Information Technology)		
<b>Course Code:</b>	19CIU04	<b>Course Title</b>	<b>Batch :</b>	2019-2020 and onwards
		<b>Allied – BUSINESS ECONOMICS</b>	<b>Semester :</b>	I
<b>Hrs/Week:</b>	4		<b>Credits:</b>	4

### Course Objective

To acquaint the students with knowledge about the economic concepts, principles and economic policies prevailing in Indian Economy.

### Course Outcomes (CO)

K1	CO1	Enabling the students to know the concept of business economic theory and principles.
K2	CO2	Gaining Knowledge on effective planning and forecasting techniques in demand.
K3	CO3	Understanding the economic policies and its functions.
K4	CO4	Analysing the economic concepts and applications of economic concepts in business decisions.

### Mapping of Outcomes

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

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

19CIU04	Allied – BUSINESS ECONOMICS	
Unit No.	Topics	Hours
I	<b>Introduction to Business Economics</b> Business Economics: Definitions, scope, role in Business decisions - Economics systems – Theories of Economics - Interdependence of Micro and Macro Economics – Theory of Firm - Production Possibility Curve – Opportunity Cost – Consumer Preference- Utility Analysis and Types of Utility	10
II	<b>Law of Demand</b> Demand: Demand function - Determinants of demand –Demand elasticity, degrees and methods – Price, Income and Cross elasticity - Demand forecasting: Introduction and techniques.	9
III	<b>Production Laws and Functions</b> Production Concept - Importance and Factors of Production-Theory - Production Function: Meaning, Concept of productivity and technology –Short Run and long run production function	9
IV	<b>Cost Output Relationship</b> Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- Economies of scale.	10

BOS meeting approved: 22.06.2019 Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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V	<b>Market Structure</b> Market structure - Perfect competition: features, Assumptions - Equilibrium of the firm – imperfect competitions: Monopoly: features - Short-run and long-run equilibrium of monopoly firm - Price discrimination - Monopolistic Competition: features - Assumption; Short – run and Long run Equilibriums - Oligopoly: features - difference between perfect and Imperfect competitions.	10

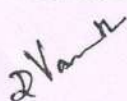
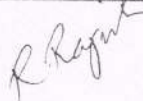
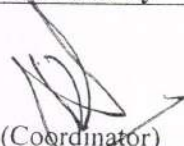

**Teaching Methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

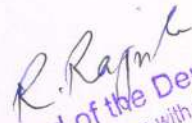
**Text Books:**

1. Dr.S.Sankaran "Business Economics" Margham publications, Chennai reprint 2014.

**Reference Books**

1. Dr.A.Kalaiselvi "Managerial Economics" Aruna Publications, Chennai 2018.
2. S.K.Misra, V.K.Puri, "Business Economics", Himalaya Publishing House, 5<sup>th</sup> Edition, 2012.
3. R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi "Managerial Economics" S.Chand & Company Limited New Delhi, 2018.
4. R.Saravanan and R.Karuppasamy "Managerial Economics" Scitech Publications (India) Pvt., Ltd. Chennai.
5. T.Aryamala "Business Economics" Vijay Nicole imprints private limited, Chennai 2013.

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr. D. Vanitha	 Dr. R. Rajesh	 (Coordinator)	

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

BOS meeting approved: 22.06.2019      Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

<b>Programme Code:</b>	BCT	<b>Programme Title:</b> Bachelor of Commerce (Information Technology)		
<b>Course Code:</b>	19CIU05	<b>Course Title</b>	<b>Batch:</b>	2019-2020 and onwards
		<b>FINANCIAL ACCOUNTING</b>	<b>Semester:</b>	II
<b>Hrs/Week:</b>	6		<b>Credits:</b>	5

### Course Objective

To acquaint the students with knowledge about the Accounting system prevailing in India.

### Course Outcomes (CO)

K1	CO1	Outline the various aspects of Consignment and Joint Venture concepts
K2	CO2	Understand and apply accounting Concepts in branch and departmental accounting
K3	CO3	Prepare accounts from incomplete records and summarizing the results of the business
K4	CO4	Understand the concept and procedure of Hire Purchase, Instalment system and Royalty accounts

### Mapping of Outcomes

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

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

19CIU05	FINANCIAL ACCOUNTING	
Unit No.	Topics	Hours
I	<b>Consignment and Joint Venture</b> Accounting for Consignments – Valuation of stock - Normal loss – Abnormal loss - Profit on consignment – Invoice price method - Joint venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	<b>Branch and Departmental Account</b> Branch accounts – Dependent branches – Debtors method – Stock and Debtors method - Independent branches (Excluding foreign branches) - Departmental Accounts.	15
III	<b>Accounts from Incomplete Records</b> Meaning and Features - Statement of Affairs Method and Conversion Method	14
IV	<b>Hire Purchase and Installment System</b> Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession – Complete and partial repossession.	14
V	<b>Royalty Accounts</b> Royalty – Minimum Rent – Short working – Recoupment of short working	14

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

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

BOS meeting approved: 22.06.2019 Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

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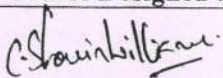
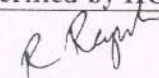
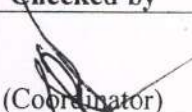

*R. Raju*  
Head of the Department  
Department of Commerce with Information Technology  
Department of Commerce with Banking and Insurance  
Jyothsna College of Arts and Science (Autonomous)  
Coimbatore - 641 028.

**Text Book:**

1. Jain.S.Pand Narang.K.L, "Advanced Accounting" Kalyani Publishers, New Delhi. 19<sup>th</sup> Revised Edition, 2015

**Reference Books:**

1. Maheshwari.S.Nand Suneel K. Maheshwari, "Advanced Accounting" Vikas Publishing House Pvt Ltd.,Chennai, 2018
2. Shukla.M.Cand Grewal.T.S, "Advanced Accounting" S. Chand & Company Ltd.Delhi 2019
3. Reddy.T.S&Murthy.A, "Financial Accounting" Margham Publications .Chennai.6<sup>th</sup> edition 2012.
4. Gupta.R.L&Radhasamy, "Advanced Accounting" M, Sulthan Chand & Sons. Delhi. 17<sup>th</sup> Edition 2014.
5. S.Thothadri, S.Nafeesa, "Financial Accounting" McGaw Hill Education (India) Private Limited, Chennai. First Edition 2018

Course Designed by	Verified by HOD	Checked by	Approved by
 Mrs. G. Sharin Williams	 Dr. R. Rajesh	 (Coordinator)	

BOS meeting approved: 22.06.2019 Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

Item No. VII

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<b>Programme Code:</b>	BCT	<b>Programme Title:</b> Bachelor of Commerce (Information Technology)		
<b>Course Code:</b>	19CIU06	<b>Course Title</b>	<b>Batch:</b>	2019-2020 and onwards
<b>Hrs/Week:</b>	5	<b>Practical – II – Tally and Internet</b>	<b>Semester:</b>	II
			<b>Credits:</b>	5

### Course Objective

To give students hands on training in Tally and Internet and enable students to gain knowledge.

### Course Outcomes (CO)

K2	CO1	To remember the various features available in Tally and use them
K2	CO2	To understand various in-built functions in Tally and explain the benefits of internet
K3	CO3	To apply the features of Tally in preparation of accounts of an organization and employ internet for the progress of the organisation
K4	CO4	To examine and appraise the use of accounting software and internet in business needs.

### Mapping of Outcomes

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

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

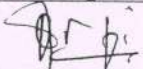
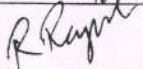
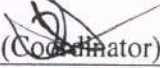

19CIU06	Practical – II – Tally and Internet	
Package	Programs	60 Hours
<b>TALLY</b>	1. Create Company, Groups and Ledgers 2. Prepare Receipt & Payment voucher entries 3. Prepare Purchase voucher and Debit note for a given list of transactions 4. Prepare Sale voucher and Credit note for a given list of transactions 5. Prepare contra and journal vouchers 6. Prepare simple Payroll voucher and to display payroll report (pay slip report, pay sheet report and payroll statements report) 7. Prepare final accounts for a given trial balance 8. Prepare stock summary and godown wise summary 9. Prepare Inventory management system (LIFO, FIFO) 10. Account GST for the transactions	30
<b>Internet</b>	1. Create-mail ID and exploring the features available. 2. Send application through e-mail to different companies. 3. Using Browsers 4. Use Search Engines, collect annual reports of 5 different companies 5. Use Search Engines, collect 10 year export-import Data of a product (of your choice) and prepare a report 6. Visit RBI, DGFT, and Major Port's websites and draft a report. 7. Use Bookmark tool	30

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

BOS meeting approved: 22.06.2019 Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

**Teaching Methods**

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

Course Designed by	Verified by HOD	Checked by	Approved by
 Mrs. P. Supraja	 Dr. R. Rajesh	 (Coordinator)	

BOS meeting approved: 22.06.2019    Approved in 5<sup>th</sup> Academic Council meeting on: 29.06.2019

Item No. VII

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<b>Programme Code:</b>	BCT	<b>Programme Title:</b> Bachelor of Commerce (Information Technology)		
<b>Course Code:</b>	19CIU07	<b>Course Title</b>	<b>Batch :</b>	2019-2020 and onwards
		<b>ALLIED - PRINCIPLES OF MANAGEMENT</b>	<b>Semester :</b>	II
<b>Hrs/Week:</b>	5		<b>Credits:</b>	4

### Course Objectives

To enlighten the mind of the students about the concept of management principles, management skills and leadership qualities

### Course Outcomes (CO)

K1	CO1	Enabling the students to know the concept of management functions and principles.
K2	CO2	Gaining Knowledge on effective planning and forecasting techniques.
K3	CO3	Understanding the organisation structure and functions.
K4	CO4	Analysing the selection procedure of staffing, training and development.

### Mapping of Outcomes

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

S - Strong; M-Medium; L-Low

19CIU07	ALLIED - PRINCIPLES OF MANAGEMENT	
UNIT	TOPIC	HOURS
<b>Unit I</b>	<b>Management Concepts</b> Definition of Management – Management and Administration – Nature and Scope of Management - Levels of Management - Functions of Management – Objectives – Contribution of F.W. Taylor – Henry Fayol – McGregor and Peter F. Drucker – Hawthorne Experiment.	<b>12</b>
<b>Unit II</b>	<b>Planning and Forecasting</b> Planning – Meaning – Nature and Importance of Planning – Planning premises – Methods and Types of plans – Forecasting and Decision Making – MBO – MBE.	<b>12</b>
<b>Unit III</b>	<b>Organisation Structure</b> Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Types: Line, Functional and Line and Staff - Span of Control – Departmentation – Delegation and Decentralization - Organization Chart	<b>12</b>
<b>Unit IV</b>	<b>Staffing and Training</b> Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment , Selection and Placement – Training and Development – Methods of Training – Training Programme – Performance Appraisal and Promotion.	<b>12</b>



<b>Unit V</b>	<b>Motivation, Leadership, Communication, Control and Coordination</b> Motivation – need – determinants of behaviour – Theories of motivation - X, Y and Z theories – Maslow’s theory. Leadership – function – styles – Theories – Communication – meaning – need – objectives – Controlling – techniques – Coordination.	12
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**Teaching Methods:** Black Board, PowerPoint Presentation, Activities.

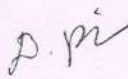
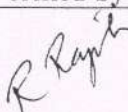
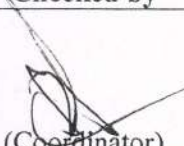

**Teaching Methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. Dinkar Pagare, "Principles of Management", Sultan Chand & Sons, New Delhi 2018

**Books for Reference:**

1. Koontz, Weihrich & Aryasri, "Principles of Management", Tata McGraw Hill, New Delhi 2012.
2. PC Tripathi and PN Reddy, "Principles of Management", Tata McGraw Hill, New Delhi 2012
3. Y. K. Bhushan, "Business Organization and Management", Sultan Chand & Sons, New Delhi 2003
4. T.N. Chhabra, "Principles & Practices of Management", Dhanpat Raj & Co, New Delhi 2005
5. RSN Pillai & S. Kala, "Principles and Practices of Management", S.Chand & Company Ltd., New Delhi 2013

Course Designed by	Verified by HOD	Checked by	Approved by
 Dr.D.Priya	 Dr.R.Rajesh	 (Coordinator)	

Programme Code:	BCT	Programme Title: <b>Bachelor of Commerce (Information Technology)</b>		
Course Code:	19CIU08	Course Title	Batch:	2019-2020
Hrs/Week:	6	HIGHER FINANCIAL ACCOUNTING	Semester:	III
			Credits:	5

#### Course Objective:

To enable the students to learn and understand the concept of Partnership Accounting and other accounting methods like Voyage, Fire Claims, Inflation Accounting and Human Resource Accounting.

#### Course Outcomes (CO)

K1	CO1	Remember the various aspects of Partnership, Voyage, Fire Claims, Inflation Accounting and Human Resource Accounting.
K2	CO2	Understand the accounting procedure on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership, have a basic knowledge about Inflation Accounting and Human Resource Accounting.
K3	CO3	Examine the implications of accounting procedure on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership.
K3	CO4	Prepare Accounts on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership, Voyage and Fire Claims.

#### Mapping of Outcomes

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

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

19CIU08	HIGHER FINANCIAL ACCOUNTING	III
Unit No.	Topics	Hours
I	<b>Introduction to Partnership</b> Definition of Partnership - Nature of partnership Firm - Partnership Deed and its Contents - Application of Provisions in the Absence of Agreement - Rights and Duties of a Partner - Profit & Loss Appropriation Account - Fixed and Fluctuating Capital Method - Adjustments of Profit & Loss Account	15
II	<b>Admission of Partners</b> Definition - Revaluation of Assets and Liabilities - Adjustment of Good will - Adjustment of Undistributed Profit or Loss - Adjustment and Readjustment of Capital.	14
III	<b>Retirement and Death of Partners</b> Retirement - Gaining ratio - Admission cum Retirement - Death of Partners - Adjustments on Retirement and Death - Executor's Account	14
IV	<b>Dissolution of Partnership</b> Meaning - Settlement of Accounts - Firms and Personal Debt - Dissolution Account - Realization Account - Capital and Bank Account, Insolvency of Partners-Meaning - Insolvency of Single Partner and All	15

	Partners – Piece-Meal Distribution – Proportionate Capital Method - Maximum Loss Method.	
V	<b>Insolvency of Individuals and Firms</b> Insolvency of Individuals and Firms – Voyage – Fire Claims – Inflation Accounting and Human Resource Accounting (Theory only).	14

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

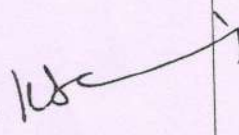
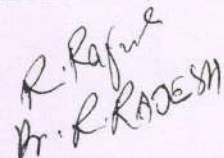

Teaching Methods: PowerPoint Projection through LCD, Assignment and Discussion.

**Text Book:**

- 1.Reddy.T.S & Murthy.A, "Advanced Accountancy", Volume-I 2019 Edition, Margham Publications, Chennai.
2. S.P.Jain & K.L.Narang "Advanced Accountancy" Volume-I, Kalyani Publisher, New Delhi.

**Reference Books:**

- 1.Gupta R.L. & Radhaswamy M, "Advanced Accountancy", Sultan Chand & Sons, New Delhi.
2. Vinayakam N., Charumathi B., "Financial Accounting", S.Chand & Company Ltd., New Delhi.
- 3.S.K.Maheswari, Maheswari S.N., "Advanced Accountancy", Vikas Publishing House, New Delhi.
- 4.Dr.M.A.Arulanandam, Dr.K.S.Raman, "Advanced Accountancy Part-I", Himalaya Publishing House Pvt. Ltd., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
			 Coordinator

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

K. AXIL ANAND

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

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)	Batch:	2019-2020
Course Code:	19CIU09	Course Title	Semester:	III
Hrs/Week:	6	BUSINESS LAW	Credits:	4

### Course Objective

To enable the student to get acquainted with knowledge about the business laws relating to modern day business.

### Course Outcomes (CO)

K1	CO1	Remember the applicability of the provisions of business law in business.
K2	CO2	Explain the pertinence of different types of contracts and in contracts of sale of goods in business and related law in business
K3	CO3	Identify the need and relevance of The Consumer Protection Act and The Limited Liability Partnership Act
K4	CO4	Evaluate the influence of the various Acts in the modern-day business

### Mapping of Outcomes

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

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

19CIU09	BUSINESS LAW	III
Unit No.	Topics	Hours
I	<b>Indian Contract Act</b> Indian Contract Act 1872 – Contract – Meaning and Definition – Essential Elements of Valid Contract – Offer and Acceptance – Considerations – Capacity to Party – Free consent – Legality of object – Void agreements – Illegal agreements – Classifications of contract. Performance of contract – Discharge – Remedies for breach of contract.	15
II	<b>Other Type of Contracts</b> Contingent contract – Quasi Contract. – Contract of Agency – Types – Creation – Duties and Rights of Principal and Agent – Termination of agency.	14
III	<b>Sale of Goods Act 1930</b> Definition of Sale and Agreement to sell - Condition and Warranties - Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller – Rights of unpaid seller - Auction sale - Rules relating delivery of goods.	15
IV	<b>The Consumer Protection Act, 2019</b> The Consumer Protection Act: Introduction, Objectives Commencement & Application, Definitions, Salient Features, Grievance Redressal Machinery - Competition Act, 2002	14
V	<b>The Limited Liability Partnership Act</b> The Limited Liability Partnership Act, 2008 – Definition – Salient Features of LLP – Advantages and disadvantages of LLP – Differences between: LLP and Partnership, LLP and Company – Incorporation of LLP.	14

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

**Teaching Methods**

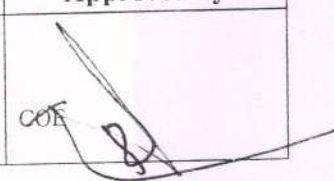
PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. Pillai R.S.N., "Business Law", S.Chand & Company Ltd., New Delhi.
2. Tejpal Sheth, Business Law, Pearson Education India, New Delhi.

**Reference Books:**

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

Course Designed by	Verified by HOD	Checked by	Approved by
R Raju Mr. R. RAJESH	R Raju Mr. R. RAJESH	(Coordinator)	COF 

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

Programme Code:	<b>BCT</b>	Programme Title: <b>Bachelor of Commerce (Information Technology)</b>		
Course Code:	<b>19CIU10</b>	Course Title	Batch:	<b>2019-2020</b>
Hrs/Week:	<b>6</b>	<b>PROGRAMMING IN C++</b>	Semester:	<b>III</b>
			Credits:	<b>5</b>

**Course Objective:**

To enable the students to learn programming in C++ and various syntaxes used in C++

**Course Outcomes (CO)**

K1	CO1	Remember the Concepts of Object-Oriented Programming, Classes, Objects and Functions
K2	CO2	Understand the Arrays and Memory Concept
K2	CO3	Understand the concepts of Files and Exception Handling
K3	CO4	Construct a Program in C++ using Object-Oriented Principles

**Mapping of Outcomes**

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

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

19CIU10	PROGRAMMING IN C++	III
Unit No.	Topics	Hours
I	<b>Basic Concepts</b> Introduction to C++: Key Concepts of Object-Oriented Programming – Advantages – Object Oriented Languages – C++ Declarations: Tokens - Variables - Data types – Operators - Decision statements - Control Loop Structures.	14
II	<b>Classes, Objects and Functions</b> Declaring Objects – Defining Member Functions – Static Member variables and functions – Functions: Function Prototyping – Call by Reference & Value – Return by Reference – Inline Function – Function Overloading – Friend functions – Constructor and Destructor: Introduction – Characteristics - Copy Constructor – Parameterized Constructor.	15
III	<b>Object Oriented Programming Concepts</b> Operator Overloading: Overloading unary and binary operators – Overloading with Friend functions – Type conversion – Inheritance: Types of Inheritance– Single, Multilevel, Multiple, Hierarchal, Hybrid, Multi path inheritance – Virtual Base Classes – Abstract Classes.	15
IV	<b>Arrays and Memory Concept</b> Arrays: One dimensional – Characteristics - Two dimensional–Working with Strings: Introduction – String Manipulating Functions. Pointers – Declaration – Pointer to Class - Object – this pointer – Pointers to derived classes and Base classes – Memory models: new and delete operators – Binding - Polymorphism and Virtual Functions.	14

V	<b>Files and Exception Handling</b> Files – File stream classes – File modes – Sequential Read / Write operations – Binary and ASCII Files – Random Access Operation –Exception Handling: Principles – Keywords – Catching - Re-throwing.	14
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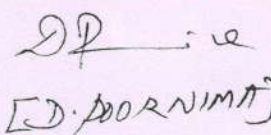
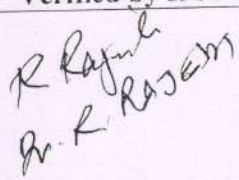
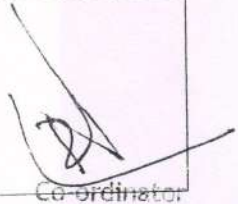
**Teaching Methods:** PowerPoint Projection through LCD, Assignment and Discussion.

**Text Book:**

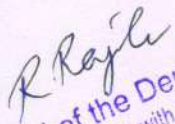
Ashok N Kamthane, "Object-Oriented Programming with ANSI and Turbo C++", Pearson Education India, New Delhi.

**Reference Books:**

1. Balagurusamy E, "Object-Oriented Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Maria Litvin & Gray Litvin, "C++ for you", Vikas Publishing House Pvt Ltd., New Delhi.
3. John R Hubbard, "Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
4. Venugopal K.R, Rajkumar, Ravishankar.T, "Mastering C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
5. Ravichandran D, "Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
 D. DORNIMA	 R. RAJALE		 Co-ordinator

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

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

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)	
Course Code:	19CIU11	Course Title	Batch: 2019-2020
Hrs/Week:	5	PRACTICAL III - PROGRAMMING IN C++	Semester: III
			Credits: 3

### Course Objective

To give students hands on training in Programming in C++.

### Course Outcomes (CO)

K2	CO1	Understand Object-Oriented Programming with Classes, Objects and Functions
K2	CO2	Running a program using Arrays and Memory Concept
K3	CO3	Integrating different input output operations with Files and with Exception Handling
K4	CO4	Construct a Program in C++ using Object-Oriented Principles

### Mapping of Outcomes

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

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

19CIU11	PRACTICAL III - PROGRAMMING IN C++	III Hours
	<p align="center"><b>List of Programs</b></p> <ol style="list-style-type: none"> <li>Write a Program to find a Fibonacci series of a given number. ✓</li> <li>Write a Program to display the student mark sheet.</li> <li>Create a Program to calculate the EB bill using class and object.</li> <li>Write a Program to calculate the area of different shapes using function overloading.</li> <li>Write a Program to implement constructor and find the Centigrade and Fahrenheit value.</li> <li>Write a Program to find the Net income of the family using Friend function.</li> <li>Write a Program to read and print employee information using multiple inheritance. ✓</li> <li>Apply the concept of operator overloading and write a program to perform addition of two objects and store the result in third object. ✓</li> <li>Write a Program to implement Virtual Function.</li> <li>Write a Program using pointer to demonstrate the use of reference and dereference operator. ✓</li> <li>Create a Program to implement Exception Handling by throwing Division by zero exception and catching it.</li> <li>Write a Program to create the student file and prepare the Mark slip by accessing the file.</li> </ol>	60

### Teaching Methods

Hands on training in Computer System. Power Point Projection through LCD and Activity.

Course Designed by <i>[D. POORNIMA]</i>	Verified by HOD <i>R. Raju</i> <i>M. A. RAJESH</i>	Checked by (Coordinator)	Approved by <i>[Signature]</i> COE
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**Head of the Department**  
 Department of Commerce with Information Technology  
 Department of Commerce with Banking and Insurance  
 Hindusthan College of Arts and Science (Autonomous)  
 Coimbatore - 641 028.

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



Programme code:	<b>BCT</b>	Programme title: <b>Bachelor of Commerce (Information Technology)</b>		
Course code:	<b>19CIU13</b>	Course title	Batch	<b>2019 -2020</b>
Hrs/Week:	<b>6</b>	<b>CORPORATE ACCOUNTING</b>	Semester	<b>IV</b>
			Credits:	<b>5</b>

### Course Objective

To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to solving the problems under company accounts.

### Course Outcomes (CO)

K1	CO1	Outline about companies and its regulations, shares, debentures, accounting procedures of companies.
K2	CO2	Develop an understanding about shares, debentures, accounting procedures of companies and corporate governance aspects.
K3	CO3	Examine the procedure of company final accounts, Valuation of Goodwill and Shares, Liquidation of Companies
K4	CO4	Prepare final accounts, Value Goodwill and Shares, Prepare accounts on Liquidation of Companies

### Mapping of Outcomes

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

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

19CIU13	CORPORATE ACCOUNTING	IV
Unit No.	Topics	Hours
I	<b>Shares</b> Definition – Issue of Shares - Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Rights issue and Bonus shares – Buy-back of shares - Under writing of Shares and Debentures.	15
II	<b>Redemption of Preference Shares &amp; Debentures</b> Redemption of Preference Shares - Conditions for Redemption- Issue of Debentures- Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital.	15
III	<b>Final accounts of Company</b> Accounting treatment of Managerial Remuneration - Final accounts of Company in New Format as per companies Act.	14
IV	<b>Valuation of Goodwill and Shares</b> Meaning, Definition, Need & Methods of valuation of Goodwill – Average profit method, Super profit method and Capitalisation method - Valuation of Shares – Acquisition of Business.	14
V	<b>Liquidation of Company and Corporate Governance</b> Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts. Corporate Governance: Meaning, Definition, Principles of Corporate Governance -Corporate Ethics and Responsibility.	14


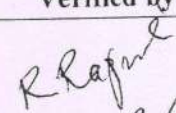

Note : Distribution of Marks : Problems - 80% , Theory - 20% .

**Text Book:**

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

**Books for Reference:**

1. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy," , Himalaya Publications, New Delhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai .R.S.N., Bagavathi & S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
 (Mrs. V. YASODHA) BBU	 R. RAJESH	(Coordinator)	 COE Co-ordinator

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

Curriculum Development Cell  
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Coimbatore-641 028.

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)		
Course Code:	19CIU14	Course Title	Batch:	2019-2020
Hrs/Week:	6	INCOME TAX LAW AND PRACTICE	Semester:	IV
			Credits:	5

### Course Objective

To make the students to understand the basic concepts of Income Tax Law and in-depth knowledge on the provisions of Income Tax Act.

### Course Outcomes (CO)

K1	CO1	Identify and describe the basics of Income Tax Act, Definition, History and Residential status.
K2	CO2	Relating the rules, regulations and deductions U/S.80.
K3	CO3	Preparing the five heads of income and determining the total income of an individual.
K4	CO4	Calculating the tax liability and filing the tax return through online.

### Mapping of Outcomes

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

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

19CIU14	INCOME TAX LAW AND PRACTICE	IV
Unit No.	Topics	Hours
I	<b>Introduction to Income Tax</b> Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes - Tax Evasion, Tax Avoidance – Tax Planning.	15
II	<b>Income from Salary and House Property</b> Salary – Allowances – Perquisites – Profit-in-lieu of salary - Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	15
III	<b>Income from Business or profession</b> Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed - Computation of Income from Business or Profession - Depreciation.	14
IV	<b>Income from Capital Gains and Other Sources</b> Capital Gains – Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer - Types of Capital Gains - Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14

V	<b>Assessment of Individuals</b> Clubbing of income and Set off carry forward of losses - Deductions Under section 80 - Assessment of Individuals. Online Income tax return filing	14
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Note: Distribution of marks: Problems 60% and Theory 40%


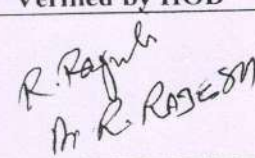

**Text Book:**

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

**Reference Books:**

- Dr. Mehrotra.H.C, "Income Tax Law and Accounts" Sahithya Bhavan Publishers, Agra.
- Murthy. A, "Income Tax Law and Practice" Vijay Nicole Imprints.Private Ltd., Chennai.
- Hariharan. N, "Income Tax Law and Practice", Vijay Nicole publishers., Chennai.
- Jeevarathinam M, Vijay Vishnu kumar .C, "Income Tax Law and Practice", Scitechpublications.chennai.
- Reddy. T.S and Hariprasad Reddy. Y, "Income Tax Law and Practice", Margham Publications. Chennai.

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

Course Designed by	Verified by HOD	Checked by	Approved by
		(Coordinator)	 Coordinator

K. ARUNDHATHI

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

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)		
Course Code:	19CIU15	Course Title	Batch:	2019-2020
Hrs/Week:	6	PRINCIPLES OF WEB DESIGNING	Semester:	IV
			Credits:	5

**Course Objective:**

To impart the conceptual knowledge in creating and designing a web page

**Course Outcomes (CO)**

K1	CO1	Outline the concept of HTML and CSS
K2	CO2	Illustrate the use of Text Markup, Lists and other related concepts
K2	CO3	Explain the features in designing a web page.
K3	CO4	Develop a web page with various features

**Mapping of Outcomes**

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

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

19CIU15	PRINCIPLES OF WEB DESIGNING	IV
Unit No.	Topics	Hours
I	<b>HTML Basics</b> Web Development Technologies - Basic Document Structure HTML 4.01/XHTML - Basic Document Structure HTML5 - Using Comments in HTML - HTML Head Elements	15
II	<b>Text Markup</b> Text Markup - Div and Span Tags - HTML5 Text Markup Tags - Selecting Text Color, Font. and Font Size Colors on the Web - Text Alignment Decoration. Indentation and Text Transformation	15
III	<b>Working with Lists -Creating HTML Links</b> Working with Lists - Ordered Lists - Unordered Lists - CSS for Lists Creating HTML Links – Creating External and Internal Links - Creating Page Anchors – Styling Links with CSS Pseudo-Classes.	14
IV	<b>Working with Images and Media - Tables</b> Working with Images and Media - Displaying Images. Image Links and Image Styling with CSS - HTML5 Audio Embeds - HTML5 Video Embeds Tables - Creating Tables with HTML - Styling Tables with CSS	14
V	<b>HTML Forms -Understanding the CSS Box Model -CSS Based Page Layout</b> HTML Forms - Creating Text Form Elements - Creating Radio Button and Checkbox Elements - New HTML Form Elements - Creating Multi-Select Elements - Understanding the CSS Box Model CSS Based Page Layout - Inline vs. Block Level Elements and Positioning Divs - Float and Clear - Creating a CSS Navigation Bar	14

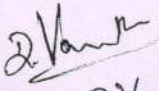
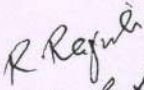
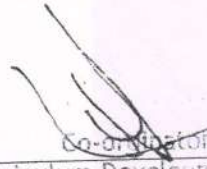
**Teaching Methods:** PowerPoint Projection through LCD, Assignment and Discussion.

**Text Book:**

1. Mark Lassoff, "HTML and CSS for Beginners with HTML5". Learntoprogram.TV, Inc.

**Reference Books:**

1. Ivan Bayross "HTML 5 & CSS Made Simple", BPB Publications, New Delhi.
2. DT Editorial Services, "HTML 5 Black Book, Covers CSS 3, JavaScript, XML, XHTML, AJAX, PHP and jQuery", 2<sup>nd</sup> Edition, Dreamtech Press, New Delhi.
3. Thomas Powell, HTML & CSS: The Complete Reference, 5<sup>th</sup> Edition, McGraw Hill Education, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
 CDr. D. Vankar	 Mr. R. RAJESH		 Co-ordinator

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

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

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)		
Course Code:	19CIU16	Course Title	Batch:	2019-2020
Hrs/Week:	5	PRACTICAL IV - WEB DESIGNING	Semester:	IV
			Credits:	3

### Course Objective

To give students hands on training in web designing.

### Course Outcomes (CO)

K2	CO1	Understand what a Web Page is.
K2	CO2	Express the applicability of tags in web designing
K3	CO3	Use HTML Tags, Frames, and Forms in web designing.
K4	CO4	Explain the features in designing a web page.

### Mapping of Outcomes

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

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

19CIU16	PRACTICAL IV - WEB DESIGNING	IV
Lis of Programs		Hours
1. Create web pages for a business organization using HTML Frames. 2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store. 3. Program to display Image and text using HTML tag for an advertisement of a Company Product. 4. Create a HTML program to display a traditional newspaper with use of table tags. 5. Create a document using Formatting and alignment to display Sales Letter. 6. Create a Resume using HTML Tags 7. Create web pages for a college containing a description of the courses, departments, faculties, library use href, list tags. 8. Create a document using Form to support Local Processing of Order form. 9. Create an employee registration webpage using HTML form object. 10. Create a Frame to display a multiform document.		60

### Teaching Methods

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

Course Designed by	Verified by HOD	Checked by	Approved by
<i>D.Van Datta</i> (D.VAN DATT)	<i>R. Raju</i> Mr. R. RAJESH	(Coordinator)	<i>[Signature]</i>

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

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

Programme code:	<b>BCT</b>	Programme Title: <b>Bachelor of Commerce (Information Technology)</b>		
Course code:	<b>19CIU18</b>	<b>Course title</b>	Batch	<b>2019-2020</b>
Hrs/Week:	<b>6</b>	<b>HIGHER CORPORATE ACCOUNTING</b>	Semester	<b>V</b>
			Credits:	<b>5</b>

**COURSE OBJECTIVE:**

1. To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to Share capital and its reconstruction.
2. To introduce students the changes in the preparation of Banking and Insurance Company Accounts and the relevance of Accounting Standards in Company Accounts.
3. To make the students understand the procedure involved in Amalgamation of companies and Absorption of companies.
4. To understand the accounts of Holding Company and subsidiary company

**Course Outcomes (CO)**

K1	CO1	Understanding the methods of reconstruction of share capital.
K2	CO2	Construct the restructured final accounts at the time of Merger and acquisition.
K3	CO3	Procedure for preparing final accounts of Banking and Insurance Companies.
K4	CO4	To evaluate the methods of accounting under Holding and subsidiary companies.

**Mapping of Outcomes**

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

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

19CIU18	HIGHER CORPORATE ACCOUNTING	SEM: V
Unit No.	Topics	Hours
I	<b>Alteration of Share Capital and Internal Reconstruction</b> Meaning – Different Kinds of Alteration of Share Capital – Internal Reconstruction or Capital Reduction – Procedure for Reducing Share Capital – Accounting Entries for Reduction of Capital.	13
II	<b>Amalgamation, Absorption and External Reconstruction</b> Meaning - Amalgamation in the Nature of Merger, Purchase – Applicability of AS 14 - Calculation of Purchase Consideration (All Methods) – Accounting Treatment for Amalgamation, Absorption and External Reconstruction - Revised Balance Sheet (Excluding Inter-Company Holdings).	16



<b>III</b>	<b>Accounting for Banking Companies</b> Bank Accounts - Concept of NPAS - Asset Classification - Preparation of Final Accounts of Banking Companies Based on Guidelines of RBI.	<b>15</b>
<b>IV</b>	<b>Accounts of Insurance Companies</b> Accounts of Insurance Companies – Types of Insurance, Accounts of Life Insurance Business, Preparation of Revenue Accounts and Balance Sheet, Determination of Profit in Life Insurance – Final Accounts of General Insurance Companies, Preparation of Revenue Accounts Applicable to Fire - Marine and Miscellaneous Insurance Business – Loss on Insurance - Regulation of Insurance Business in India – Preparation of Final Accounts as Per IRDA Regulations.	<b>13</b>
<b>V</b>	<b>Holding and Subsidiary Companies</b> Accounts of Holdings Companies and Subsidiary Companies - Minority Interest - Cost of Control or Capital Reserve - Distinction Between Capital Profits and Revenue Profits - Elimination of Common Transactions - Treatment of Unrealized Profits - Revaluation of Assets and Liabilities - Preparation of Consolidated Balance Sheet [Excluding Inter Company Investment].	<b>15</b>

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

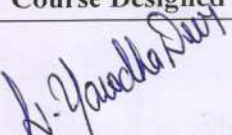
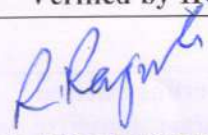
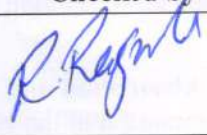
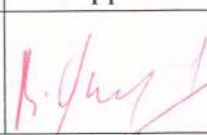
**Teaching Methods:** Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Books:**

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

**Books for Reference:**

1. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,
2. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.2018
3. Arulanandam .M.A., Dr. K.S. Raman, "Advanced Accountancy, ", Himalaya Publications, New Delhi.
4. Shukla .M.C., T.S. Grewal & S.L. Gupta, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai .R.S.N., Bagavathi& S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
			

Head of the Department

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

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

<b>Programme Code:</b>	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	<b>19CIU19</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2020</b>
		<b>COST ACCOUNTING</b>	<b>Semester:</b>	<b>V</b>
<b>Hrs/Week:</b>	<b>6</b>		<b>Credits:</b>	<b>5</b>

### Course Objective

- To highlight the concepts and various components of costing.
- To assess the material cost and control.
- To determine labour cost and control.
- To gain knowledge in process and operating costing

### Course Outcomes (CO)

K1	CO1	Outlining the various concepts of costing and costing methods
K2	CO2	Estimating material cost and control.
K2 & K3	CO3	Determining and Executing Labour cost and control
K4	CO4	Calculating the process and operating costing

### Mapping of Outcomes

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

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

19CIU19	COST ACCOUNTING	Sem V
Unit No.	Topics	Hours
<b>I</b>	<b>Introduction to Cost Accounting</b> Definition – Meaning and Scope - Classification –Costing an aid to Management - Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet with Simple Adjustment ,Tender and Quotation.	<b>15</b>
<b>II</b>	<b>Material Cost and Control</b> Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure anddocumentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue. (LIFO,FIFO, Simple average and Weighted average)	<b>14</b>
<b>III</b>	<b>Labour cost and Control</b> Labour: System of wage payment – Idle time – Control over idle time – Labour cost, methods of wage payment and Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead-	<b>15</b>

	Machine Hour Rate.	
IV	<b>Process costing and Contract costing</b> Process Costing – Normal loss – Abnormal loss- Abnormal Gain – Inter Process profit Equivalent production-Joint product and By-product costing. Contract costing: Treatment of profit on Incomplete Contract- Cost plus contract- Escalation Clause.	14
V	<b>Operating costing and Reconciliation</b> Operating Costing: Meaning - objectives-Ascertainment of cost. Reconciliation of cost and financial accounts - need for reconciliation – reasons for disagreement in profit.	14

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

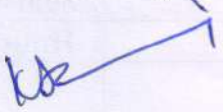



**Teaching Methods:** Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. R.S.N. Pillai and V. Bagavathi, "Cost Accounting", S. Chand and Company Ltd., New Delhi. 2018

**Reference Books:**

1. S.P. Jain and KL. Narang, "Cost Accounting", Kalyani Publishers, New Delhi.
2. T.S. Reddy & Y. Hari Prasad Reddy, "Cost Accounting", Margham Publications, Chennai
3. S.P. Iyyengar, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi
4. V.K. Saxena & C.D. Vashist, "Cost Accounting", Sultan Chand, New Delhi
5. M.N. Arora, "Cost Accounting", Sultan Chand, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
			

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

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

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)		
Course Code:	19CIU20	Course Title	Batch:	2019-2020
Hrs/Week:	6	SOFTWARE DEVELOPMENT IN VISUAL BASIC	Semester:	V
			Credits:	5

### Course Objective

- To conceptualize the working of visual basic
- To provide knowledge about various variables and control structure in visual basic
- To provide insights about Common Dialog Controls and files
- To provide information about Data Control, ActiveX and Reports

### Course Outcomes (CO)

K1	CO1	Point out the IDE applications and its skeleton of windows.
K2	CO2	Sketch out the real time applications of MDI.
K3	CO3	Implement the procedures to execute variables and common dialogue controls.
K4	CO4	Examine the connectivity of Database with recent front end software.

### Mapping of Outcomes

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

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

19CIU20	SOFTWARE DEVELOPMENT IN VISUAL BASIC	SEM: V
Unit No.	Topics	Hours
I	<b>Introduction to Visual Basic</b> What is Visual Basic – Features - The Visual Basic Philosophy – Creating application – IDE – Events – Methods –The form window - Anatomy of a form-working with form properties- The code window – Anatomy of code window- object box- Procedure- event box	14
II	<b>Creating and using Common Controls</b> Form, label, text box, command button, check box, option button, list box, combo box, picture box, message box, image controls, scroll bar-drive list box, directory list box, time control, frame, shape and line controls –MDI forms : Features – loading MDI and child forms.	15
III	<b>Variables and control structure</b> Variables – Declaring a variable – Scope of a variable - Data types – Constants – Scope of Constants – Control Structures: If-switch- select – for- while – do while; Operators. Arrays: Declaring fixed size Arrays - Multi-dimensional Arrays - Dynamic Arrays.	14
IV	<b>Common Dialog Controls and files</b> Working with Common Dialog Controls – Rich Text Box – Working with Files – Visual Basic File system controls – Types of files– What is a Record – Opening a sequential File – Closing a File – Random Access Files – Binary files.	15

V	<b>Data Control, ActiveX and Reports</b> Working with Data control: Applications – Properties – Adding - Deleting and Updating Database-SQL: Common Statements - DAO object model - ActiveX Data Objects: ADO - OLEDB – Data Reports – Crystal Reports – Creating Multiple Reports	14
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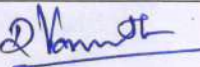
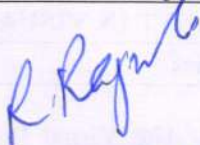

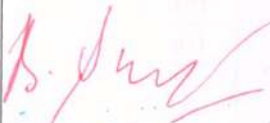
**Teaching Methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. Mohammed Azam, "Programming with Visual Basic 6.0", Vikas Publishing House Pvt Ltd., New Delhi, 2018

**Reference Books**

1. Cornell Gray, "VB 6 Form Ground Up", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Eric A. Smith, Valor Whisler, Hank Marquis, "VB 6 programming", Wiley India (P) Ltd., New Delhi.
3. Chapman Davis, "Developing Secure Application", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
4. David Jung, Jeff Kent, "Visual Basic", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
5. Steven Holzner, "VB 6 Programming Black Book", Dream Tech Press, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
 (Q. VANANTHA)			

Head of the Department

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

Co-ordinator

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

<b>Programme Code:</b>	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	<b>19CIU21</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2020</b>
<b>Hrs/Week:</b>	<b>6</b>	<b>PRACTICAL V - PROGRAMMING IN VISUAL BASIC</b>	<b>Semester:</b>	<b>V</b>
			<b>Credits:</b>	<b>3</b>

#### Course Objective

- To have an idea of the various features available in VB
- To understand the various controls in VB
- To learn the concept of built-in functions.
- To know the use of software in business needs.

#### Course Outcomes (CO)

<b>K2</b>	<b>CO1</b>	Remember the various features available in VB
<b>K2</b>	<b>CO2</b>	Understand various controls in VB
<b>K3</b>	<b>CO3</b>	Apply the concept of built-in functions.
<b>K4</b>	<b>CO4</b>	Examine and appraise the use of software in business needs.

#### Mapping of Outcomes

<b>PO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO</b>				
<b>CO1</b>	S	S	S	M
<b>CO2</b>	S	S	S	M
<b>CO3</b>	S	S	S	M
<b>CO4</b>	S	S	S	M

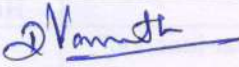



S - Strong; M-Medium; L-Low.

<b>19CIU21</b>	<b>PRACTICAL V - PROGRAMMING IN VISUAL BASIC</b>	<b>SEM: V</b>
<b>Package</b>	<b>Programs</b>	<b>Hours</b>
<b>VB</b>	1. Design a form with text box to perform the alignment and format function. 2. Write a program to print the multiplication table 3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box). 4. Design a simple calculator to perform arithmetic operations. 5. Write a program to display the current month, day and year and current time. 6. Write a program to compute the functions: sine, cosine, integer value, square, absolute value. 7. Design a form to display Break-even analysis using line and chart controls, by declaring variables. 8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a Rich Text Box (RTF).	<b>72</b>

	<p>9. Design an application to display a message box for grade calculation of a student.</p> <p>10. Design a Pay Slip for an organization and create a data base using SQL and Data Control.</p> <p>11. Design the form to display the highlights of the budget using option button and animation.</p> <p>12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, check box, date picker, etc.</p> <p>13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.</p> <p>14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.</p> <p>15. Design the form to display tree view and list of folders and files from a directory of an organization.</p>	
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**Teaching Methods:**

Hands on training in Computer System. Power Point Projection through LCD and Activity.

Course Designed by	Verified by HOD	Checked by	Approved by
 (D. VANSHITA)			

Head of the Department

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

Co-ordinator

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

<b>Programme Code:</b>	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	<b>19CIU22A</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2020</b>
<b>Hrs/Week:</b>	<b>6</b>	<b>ELECTIVE: INDIRECT TAXATION</b>	<b>Semester:</b>	<b>V</b>
			<b>Credits:</b>	<b>4</b>

#### Course Objective

- To understand the applicability of indirect taxes and GST in India
- To familiarize about GST registration procedure and GST Council
- To explore knowledge in basic computation of GST
- To acquire knowledge in Custom law and its related duties

#### Course Outcomes (CO)

K1	CO1	Outline the features of indirect taxes and the evolution of GST
K4	CO2	Analyze the concept and applicability of GST in businesses.
K3	CO3	Apply GST rate in computation of input tax credit and the net tax payable
K2 & K4	CO4	Understand and examine the customs law and its types.

#### Mapping of Outcomes

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

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

19CIU22A	INDIRECT TAXATION	SEM V
Unit No.	Topics	Hours
I	<b>Introduction to Indirect Taxation and GST</b> Indirect taxation: Meaning – Objectives – Special features of indirect taxes – Taxation under the constitution. Good and service tax: Introduction – Stages of Evolution – Constitutional background – Benefits of implementing GST in India – Structure of GST – CGST – STGST – IGST – UTGST – Important Concepts and Definition under GST Act.	14
II	<b>Registration, Accounts And Assessment</b> Registration procedure for GST – Person liable for registration – Compulsory registration – Deemed registration – GSTIN – Cancellation of registration – Revocation of cancellation – Returns – Accounts and Records – Various types of Assessment – GST council – Structure and functions.	14
III	<b>Levy, Tax Collection And Reverse Charge Mechanism</b> Levy and collection of tax – Rates of GST – Scope of supply – Composite and Mixed supplies – Exemption tax – E-commerce under GST regime. Liability to pay tax, Reverse charge mechanism – Filing of return under	15



	composition of levy. Interstate supply – Intra state supply. Time of supply – Place of supply – Significance – Time and place of supply in case of intra state supply, interstate supply and import and export of goods and services. <b>(Simple Problems in Computation of taxable supply).</b>	
IV	<b>Input Tax Credit (ITC) And Payment Under GST</b> Cascading effect of taxation – Benefits of input tax credit – Manner of claiming input tax credit in different situations – Computation – Input service distribution – Computation – Recovery of credit – Reversal of credit – Utilization of input tax credit – Tax Invoice – Unauthorized collection of tax – Credit notes – Debit notes – Electronic cash ledger – Electronic credit ledger – Electronic liability ledger – Manner of payment of tax – Tax deduction at source – Collection of tax at source – Refunds. <b>(Simple Problems in Computation of Input Tax Credit and Net GST payable).</b>	15
V	<b>Customs Law</b> Introduction to custom Duty – Types of duties – Basic custom duty – IGST – Protective duties – Safeguard duties – Countervailing duty – Anti-dumping duty – Valuation of import and export goods – EXIM documentation and procedures -Baggage – Customs duty drawback.	14

**Note: Distribution of marks 80% Theory 20% Problem**

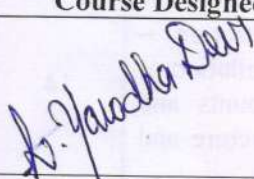
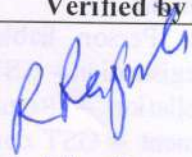
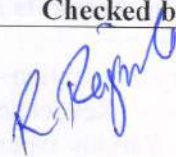
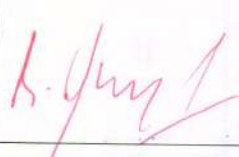
**Teaching Methods:** Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. Gupta S.S, "Taxmann's GST Law and Practice", Taxman Publication, New Delhi, 2017

**Reference Books**

1. Datey V.S, "GST Ready Reckoner", Taxman Publications, New Delhi
2. Vishal Sarogi, Roshan Lodha, "Goods and Service Tax Law The Ultimate Guide", Lawpoint Publications, Kolkatta
3. C A Rajat Mohan, "Illustrated Guide to Goods and Service Tax", Bharat Publications, Haryana
4. Vinod K Singania, "Indirect Taxes" Taxman Publications, New Delhi
5. H.C.Mehrotra, "Indirect taxes", Sahitya Bhavan Publications, New Delhi

Course Designed by	Verified by HOD	Checked by	Approved by
	 Head of the Department		

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Department of Commerce with Banking and Insurance  
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Coimbatore - 641 028.

Co-ordinator  
Curriculum Development Cell  
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Coimbatore-641 028.

<b>Programme Code:</b>	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	<b>19CIU22B</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2020</b>
<b>Hrs/Week:</b>	<b>6</b>	<b>Elective: FINANCIAL MARKETS AND INSTITUTIONS</b>	<b>Semester:</b>	<b>V</b>
			<b>Credits:</b>	<b>4</b>

### Course Objectives

- To have knowledge on financial markets and institution structure prevailing in India
- To learn about the structure of Financial Markets
- To understand the role of New Issue Market, Secondary Markets, SEBI, Credit Rating
- To know the role of Financial Intermediaries and other Institutions and various source of finance

### Course Outcomes (CO)

K1	CO1	Enabling the students to know the structure of financial markets and its operations.
K2	CO2	Gaining Knowledge on new issue market, secondary market and influence of SEBI.
K3	CO3	Understanding the market mechanism and financial intermediaries in India.
K4	CO4	Analysing the role of various institutions in the financial markets and new modes of financing and venture capital in India.

### Mapping of Outcomes

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

S - Strong; M-Medium; L-Low

19CIU22B	FINANCIAL MARKETS AND INSTITUTIONS	SEM V
UNIT	TOPIC	HOURS
<b>Unit I</b>	<b>Structure of Financial Markets</b> Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Structure of Capital Market- Difference between Money Market and Capital Market – Classification and Objectives of Indian Money Market - Role of RBI in the development of the Indian Financial System.	<b>14</b>
<b>Unit II</b>	<b>New Issue Market</b> Markets for Corporate Securities – New Issue Markets – Functions- Issue Mechanism – services of NIM – NIM Vs Secondary Market – Methods of Marketing securities – SEBI Guidelines for listed and Unlisted Companies – Intermediaries in NIM – Underwriters – Bankers to an Issue – Brokers to an Issue – Registrars to an Issue and Share Transfer Agents- Debenture Trustees.	<b>15</b>
<b>Unit III</b>	<b>Secondary Markets– SEBI – Credit Rating</b> Secondary Markets – Stock Exchange – Role of Secondary Market –	<b>15</b>

	Trading in Stock Exchange – Various Speculative Transactions – Over the Counter Exchange of India (OTCEI) - Regulation of Stock Exchange - SEBI – Functions – Powers – Guidelines – Role of Institutional Investors in Capital Market -Foreign Institutional Investors (FIIS) – Investor Protection. Credit Rating – Meaning – Functions – Credit Rating Agencies in India – Benefits.	
<b>Unit IV</b>	<b>Financial Intermediaries and other Institutions</b> Banks as Financial Intermediaries – Commercial Banks Role in Financing- Merchant Banking – IDBI – IFCI – LIC – SFCs- ICICI – SIDBI- GIC – UTI – Mutual Funds – Investments Companies - National Securities Depository Limited (NSDL).Process of Trading-Types of Trade-Types of Account- Dematerialization-Re-materialisation-Advantages.	14
<b>Unit V</b>	<b>Source of Finance</b> New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India	14

*Note : Distribution of Marks : Theory - 100% .*

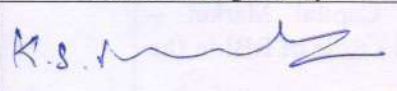

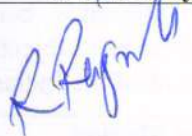
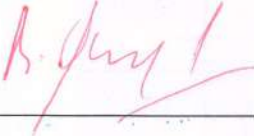
**Teaching Methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. Bharati V. Pathak, "Indian Financial System" Pearson Education India, Chennai, 2018

**Books for Reference:**

1. Santhanam B., "Financial Services" Margham Publications, Chennai
2. Bhole L. M., "Financial Institutions and Markets: Structure, Growth and Innovations" Tata McGraw-Hill Education, New Delhi
3. Gurusamy, "Indian Financial System" Tata McGraw-Hill Education, New Delhi
4. Pandey I.M., "Financial Management" Vikas Publishing House Pvt Ltd., New Delhi
5. Khan M.Y and Jain P.K, "Financial Management" McGraw-Hill Education, Chennai

Course Designed by	Verified by HOD	Checked by	Approved by
 (K.S. MAHALAXMI)			

Head of the Department

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

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

<b>Programme Code:</b>	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	<b>19CIU23</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2020</b>
<b>Hrs/Week:</b>	<b>6</b>	<b>MANAGEMENT ACCOUNTING</b>	<b>Semester:</b>	<b>VI</b>
			<b>Credits:</b>	<b>5</b>

#### Course Objective

- To facilitate students to acquire sound knowledge of concepts, methods and techniques of management accounting.
- The students to acquire the knowledge of applicability of ratio analysis.
- To enable the students to understand the importance of flow of funds and cash in the Company.
- To make the students develop competence with their usage in managerial decision making and budgetary control.

#### Course Outcomes (CO)

K1	CO1	Identifying the Concept of Management accounting and to learn the interrelationship with financial and cost accounting.
K2	CO2	Understanding the applicability of Ratio Analysis in analyzing the Financial statements.
K3	CO3	Classifying the flow of funds & cash in the company and calculation of cash from operations
K4	CO4	Inferring to prepare budgets for planning and control and to analyzing the break even analysis

#### Mapping of Outcomes

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

S - Strong; M-Medium; L-Low

19CIU23	MANAGEMENT ACCOUNTING	SEM VI
Unit No	Topics	Hours
I	<b>Introduction to Management Accounting and Financial Statement Analysis</b> Management Accounting – Meaning – Essentials of Management Accounting - Objectives and Scope –Financial Statement Analysis-Comparative income statement-Balance sheet-Common size income statement & Balance sheet – Trend Analysis	15
II	<b>Ratio Analysis</b> Ratio analysis – Nature – Uses of Ratio Analysis - Classification of Ratios - Analysis of Liquidity – Financial Leverage Ratios – Solvency Ratios - Turnover or Activity Ratios – Investor Ratio - Profitability Ratios – DuPont Analysis	15

<b>III</b>	<b>Fund Flow and Cash Flow Statements</b> Meaning - Definition - Objectives - Procedure of Preparing Funds Flow Statement - Schedule of Changes in Working Capital – Calculation of funds from Operation – Construction of Funds Flow Statement - Cash Flow Statement - Concept – Actual & Notional – Calculation of Cash from Operation – Construction of Cash Flow Statement as per Accounting Standard 3 - Comparison between Cash Flow and Fund Flow Statement	<b>14</b>
<b>IV</b>	<b>Budgeting</b> Budgeting and Budgetary Control – Classification of Budgets – Preparation of Cash Budget, Sales Budget, Purchase Budget, Material Budget and Flexible Budget – Performance Budgeting – Zero Base Budgeting (ZBB).	<b>14</b>
<b>V</b>	<b>Marginal Costing, Break Even Analysis and Standard Costing</b> Concept of Marginal Costing – Preparation of Marginal Costing Statement – Managerial Applications – Break Even Analysis – Margin of Safety - Standard Costing – Variance Analysis (Material and Labour only)	<b>14</b>

**Note: Distribution of marks: Problems 80% and Theory 20%**




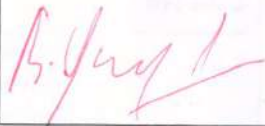
**Teaching Methods:** Lecturing, Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text book:**

1. *Sharma & S.K.Gupta, "Management Accounting", , Kalyani Publishers, New Delhi 14<sup>th</sup> Revised Edition Reprint 2019*

**Reference Books:**

1. *Maheswari .S.N., "Management Accounting", 2018, Sultan Chand & Sons, New Delhi*
2. *Ramachandran & Srinivasan , "Management Accounting", 17<sup>th</sup> Revised Edition, Sriram Publications, Trichy.*
3. *Jain .S.P. & K.L.Narang, "Cost and Management Accounting", 2012, Kalyani Publishers, New Delhi.*
4. *Reddy.T.S. & Y.Hariprasad Reddy, "Management Accounting" 2000, Margam Publications, Chennai*
5. *.E.Gordon, N.Sundaram & M.Sriram, "Management Accounting" 2014, Himalaya Publishing House.*

Course Designed by	Verified by HOD	Checked by	Approved by
			

**Head of the Department**

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

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

<b>Programme Code:</b>	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	<b>19CIU24</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2020</b>
<b>Hrs/Week:</b>	<b>5</b>	<b>SOFTWARE ENGINEERING</b>	<b>Semester:</b>	<b>VI</b>
			<b>Credits:</b>	<b>4</b>

### Course Objectives

- To inculcate knowledge on Software engineering concepts.
- To learn the process of designing a new software project.
- To understand the concepts of Software Cost Estimation, Software Requirements
- To know about Design Notations and Software Implementation, Quality Issues, Software Testing and Maintenance

### Course Outcomes (CO)

K1	CO1	Recalling various software products
K2	CO2	Understanding the process of software project planning and scheduling.
K3	CO3	Applying various risk management strategies
K4	CO4	Analyzing various verification and validation techniques for software testing.

### Mapping of Outcomes

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

S - Strong; M-Medium; L-Low

19CIU24	SOFTWARE ENGINEERING	SEM VI
UNIT	TOPIC	HOURS
<b>I</b>	<b>Introduction to Software Engineering</b> What is a Software – Definition - Types of Software – Evolving role of software – Characteristics of Software. Software Engineering - What is software engineering – Software Development process models: The waterfall model – Incremental Process Models: Increment model, The RAD Model – Evolutionary Development model: Prototyping model – The Spiral Model. – Agile Development – Agility – Agile Process - Agile Process Models	<b>12</b>
<b>II</b>	<b>Software Cost Estimation</b> Software Cost Factors – Software Cost Estimation Techniques – Staffing-Level Estimation – Estimating Software Estimation Costs.	<b>12</b>
<b>III</b>	<b>Software Requirements</b> Software Requirements: Software Requirements specification – Formal specification Techniques - Software Design: Fundamental Design Concepts – Modules and Modularization Criteria.	<b>12</b>
<b>IV</b>	<b>Design Notations and Software Implementation</b> Design Notations: Data Flow diagrams - Structured charts - Pseudo code – Flowcharts - Design techniques: Integrated top-down development-	<b>12</b>

	Jackson structured programming - Implementation Issues: Structured Coding Techniques – Coding Style – Standards and Guidelines – Documentation Guidelines.	
V	<b>Quality Issues, Software Testing and Maintenance</b> Verification and Validation Techniques: Quality Assurance – Walkthroughs and Inspections – Unit Testing and Debugging – System Testing - Software Maintenance: Enhancing Maintainability during Development – Managerial Aspects of Software Maintenance – Configuration Management.	12

Note: Distribution of marks: Theory 100%

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

**Text Book:**

1. Richard Fairley, "Software Engineering Concepts", Tata Mc Graw Hill Publications. New Delhi. 2017

**Books for Reference:**

1. Eve Anderson, Philip Greenspun, Andrew Grumet, "Software Engineering for Internet Applications", PHI.Pvt ltd., New Delhi.
2. Roger S. Pressman, "Software Engineering – A Practitioner's Approach", McGraw Hill International. NewDelhi.
3. Jeff Tian, "Software Quality Engineering", Wiley India. New Delhi.
4. Shari Lawrence Pfleeger & Joane.M.Ailee, "Software Engineering", Pearson Publishing House, New Delhi.
5. Pankaj Jalot, "An Integrated Approach to Software Engineering", Narosan Publishing House, Chennai.

Course Designed by	Verified by HOD	Checked by	Approved by
D.P. [D-poornima]	R.Rajendra	R.Rajendra	B. Jay J

Head of the Department

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

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

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)		
Course Code:	19CIU25	Course Title		Batch:
		JAVA PROGRAMMING		Semester: VI
Hrs/Week:	5			Credits: 5

#### Course Objective

- To gain knowledge on Java Programming Language.
- To learn the fundamentals of Object-oriented Programming using Java.
- To know about Decision making and Branching, classes, Classes Objects and Methods
- To understand Packages and Multithreaded Programming, Managing Errors and Exceptions, Applets and Graphics Programming

#### Course Outcomes (CO)

K1	CO1	Outline the history and structure of Java programming.
K2	CO2	Sketch out the real time applications of decision making and looping.
K3	CO3	Implement the procedures to apply classes and its overloading in programming.
K4	CO4	Prioritize the packages and multithread programming approaches.

#### Mapping of Outcomes

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

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

19CIU25	JAVA PROGRAMMING	SEM: VI
Unit No.	Topics	Hours
I	<b>Fundamentals of Object oriented Programming</b> Object Oriented Paradigm – Basic Concepts of Object-Oriented Programming – Benefits of Object-Oriented Programming – Applications of Object-Oriented Programming - Java Evolution: History – Features – How Java differs from C and C++ –Java Environment. Overview of Java: Structure – Java Tokens – Statements – Implementing a Java Program - Java Virtual Machine.	12
II	<b>Decision making and Branching, classes</b> Constants, Variables: Declaration, Giving values, Getting values of Variables, Scope of Variables. - Data Types - Operators and Expressions – Decision Making and Branching: if, if...else, nested if, switch, else...if ladder, ?:operator - Decision Making and Looping: while, do, for– Jumps in Loops – Arrays – Strings	12
III	<b>Classes Objects and Methods</b> Defining a class – Adding Methods, Variables – Creating Objects – Accessing class members – Constructors, Methods overloading – static Members – Nesting of methods – Inheritance – Multiple inheritance – overriding methods – final variables and methods – Final classes – Abstract Variables and classes.	12



IV	<b>Packages and Multithreaded Programming, Managing Errors and Exceptions</b> Packages: using system packages – naming conventions – creating packages – accessing package – using a package – adding a class to a Package. Multi thread programming:– creating threads – extending thread class – stopping and blocking a thread – life cycle of a thread – – Types of Errors – Exceptions, Syntax – Catch statements – Throwing our own exceptions.	12
V	<b>Applets and Graphics Programming</b> Applet Programming: Introduction –How Applets Differ from Applications - Preparing and building Applet code – Applet life cycle – creating, Designing a web page –Applet Tag – Adding Applet to HTML file – Running the Applet – Passing parameters to Applet – Graphics Programming: The Graphics Class – Lines and rectangles, Circles and ellipse –Drawings arcs and polygons – Line graphs.	12

**Note: Distribution of marks: Theory 100%**

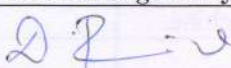
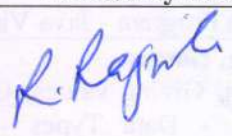


**Teaching Methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

1. Balagurusamy E, "Programming With Java – A Primer", Tata McGraw Hill Publications, New Delhi.2019

**Reference Books**

1. Patrick Naughton & Hebert Schildt, "The Complete Reference Java 2", Tata McGraw Hill Publications, New Delhi.
2. John R. Hubbard, "Programming With Java", Tata McGraw Hill Publications, New Delhi.
3. Debasish Jana, "JAVA and Object-Oriented Programming Paradigm", PHI Pvt Ltd., New Delhi.
4. Ramesh Kumar G, "Programming in Java", SCI Tech Publications, Chennai.
5. Xavier C, "Java Programming-A Practical Approach", Tata McGraw Hill Publications, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
 [D. P. Mima]			

Head of the Department

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

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

<b>Programme Code:</b>	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
<b>Course Code:</b>	<b>19CIU26</b>	<b>Course Title</b>	<b>Batch:</b>	<b>2019-2020</b>
<b>Hrs/Week:</b>	<b>5</b>	<b>PRACTICAL VI - PROGRAMMING IN JAVA</b>	<b>Semester:</b>	<b>VI</b>
			<b>Credits:</b>	<b>3</b>

#### Course Objective

- To impart the conceptual knowledge on Java Programming Language.
- To learn about various features available in Java
- To understand and do mathematical calculations using Java
- To have an idea about Applets and Graphics Programming

#### Course Outcomes (CO)

<b>K2</b>	<b>CO1</b>	To remember the various features available in Java
<b>K2</b>	<b>CO2</b>	To understand various in-built functions in Java
<b>K3</b>	<b>CO3</b>	To apply the concept of overloading.
<b>K4</b>	<b>CO4</b>	To examine and appraise the use of software in business needs.

#### Mapping of Outcomes

<b>PO CO</b>	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>
<b>CO1</b>	S	S	S	M
<b>CO2</b>	S	S	S	M
<b>CO3</b>	S	S	S	M
<b>CO4</b>	S	S	S	M


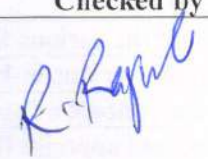
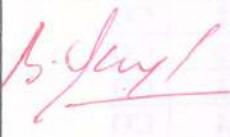
S - Strong; M-Medium; L-Low.

<b>19CIU26</b>	<b>PRACTICAL VI - PROGRAMMING IN JAVA</b>	<b>SEM: VI</b>
<b>Package</b>	<b>Programs</b>	<b>Hours</b>
Java	1. Write a program to find factorial the given numbers. 2. Write a Java program to find the largest and smallest number in a list of integers 3. Write a program to illustrate the concept of Single inheritance 4. Write a Java program that checks whether a given string is palindrome or not. 5. Write a program to find the sum of multiple numbers using method overloading. 6. Write a program to implement constructor overloading by passing different number of parameter of different types. 7. Write a program to create student report using applet, read the input using text boxes and display the o/p using buttons. 8. Write a program to calculate bonus for different departments using	60

	method overriding.	
	9. Write a program to implement mouse events.	
	10. Write a Program to Create and Fill Shapes using Applet	

**Teaching Methods:**

Hands on training in Computer System. Power Point Projection through LCD and Activity.

Course Designed by	Verified by HOD	Checked by	Approved by
<p>S P i v e [D. poorima]</p>			

**Head of the Department**

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

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

Programme Code:	BCT	Programme Title: Bachelor of Commerce (Information Technology)		
Course Code:	19CIU27A	Course Title	Batch:	2019-2020
Hrs/Week:	5	ELECTIVE: PRINCIPLES OF AUDITING	Semester:	VI
			Credits:	4

#### Course Objective

- To enable the student to be well versed in audit, to render an opinion as to the fair presentation of the financial statements
- To impart an understanding of the procedures and strategies to be adopted during auditing.
- To give an insight into the auditing procedures of each element of financial statement.
- To make the students understand the process of auditing adopted in various entities.

#### Course Outcomes (CO)

K1	CO1	Identifying the basic principles of auditing
K2	CO2	Understanding the audit procedure and documents to be used during auditing.
K3	CO3	Articulate the verification of assets and Liabilities.
K4	CO4	Categorizing Bank and Insurance Audit.

#### Mapping of Outcomes

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

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

19CIU27A	PRINCIPLES OF AUDITING	SEM: VI
Unit No.	Topics	Hours
I	<b>Evolution of Auditing</b> Auditing–Evolution of Auditing – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Qualifications of an Auditor – Disqualification of an Auditor - Internal Control – Internal Check and Internal Audit	12
II	<b>Audit Planning and Documentation</b> Audit Note Book – Working Papers - Vouching – Voucher -Vouching of Cash Book, Trading Transactions, Impersonal Ledgers - Errors and Fraud - Audit Evidence	12
III	<b>Verification and Valuation of Assets &amp; Liabilities</b> Verification and Valuation of Assets and Liabilities – Auditor’s Position Regarding the Verification and Valuation of Assets and Liabilities	12

<b>IV</b>	<b>Audit of Financial Statements and Investigation</b> Audit of Net Gain / Loss or Net Profit/ Loss – Audit of Share Capital and Share Transfer – Audit Report – Contents and Types – Investigation – Objectives of Investigation – Investigation Under the Provisions of Companies Act-2013	<b>12</b>
<b>V</b>	<b>Audit of Banking and Insurance Companies and other Institutions</b> Banking Companies – Insurance Companies – Educational Institutions – Hotels and Clubs – Hospitals – Electronic Auditing	<b>12</b>

**Note: Distribution of marks: 100% Theory**

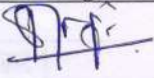
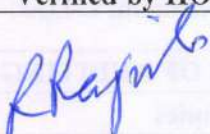
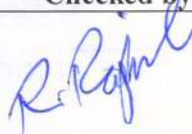

**Teaching Methods:** Lecturing, PowerPoint Projection through LCD, Assignment, Discussion and Activity.

**Text Book:**

B.N. Tandon, "Practical Auditing", S. Chand Company Ltd Delhi., 2020

**Reference Books**

1. Dinkar Pagare & Rahul Pagare "Principles and Practices of Auditing", Sultan Chand & Sons, New Delhi
2. Jagdish Prakash, "Auditing Principles, Practices and Problems" Kalyani Publishers, New Delhi
3. Kamal Gupta, "Contemporary Auditing", Tata McGraw Hill Publishing Ltd, New Delhi
4. Ravinder Kumar & Virender Sharma "Auditing Principles & Practice, PHI Learning Private Limited New Delhi.
5. S.K. Basu "Fundamentals of Auditing", Pearson Publications

Course Designed by	Verified by HOD	Checked by	Approved by
 (P. SUPRAJA)			

**Head of the Department**

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

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

Programme Code:	<b>BCT</b>	<b>Programme Title: Bachelor of Commerce (Information Technology)</b>		
Course Code:	<b>19CIU27B</b>	<b>Course Title</b>	Batch:	<b>2019-2020</b>
Hrs/Week:	<b>5</b>	<b>ELECTIVE: COMPANY LAW AND SECRETARIAL PRACTICE</b>	Semester:	<b>VI</b>
			Credits:	<b>4</b>

**Course Objective:**

- To define the basics of company law
- To understand the content of Memorandum of Association and Articles of Association.
- To determine the qualification, duties and responsibilities of Directors.
- To gain Knowledge over the types of meeting and role of Company secretary.

**Course Outcomes (CO)**

K1	CO1	Defining the basic concepts of company and its formation as per law
K2	CO2	Understanding the contents of Memorandum of Association and Articles of Association.
K3	CO3	Determining the Qualification and powers of Directors.
K4	CO4	Explaining the types of meeting and role of Company Secretary.

**Mapping of Outcomes**

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

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

<b>19CIU27B</b>	<b>COMPANY LAW AND SECRETARIAL PRACTICE</b>	<b>SEM VI</b>
<b>Unit No.</b>	<b>Topics</b>	<b>Hours</b>
<b>I</b>	<b>Introduction to Company</b> Company – Company Act 2013 – Definition and features — Kinds of companies including one person company, small company, associate company, dormant company, producer company; association not for profit; illegal association – Formation of Companies: –promotion – Meaning –Promoters –their functions –Duties of Promoters - Incorporation of a company – Procedure – Documents to be filed- on-line registration of a company.	<b>12</b>
<b>II</b>	<b>Documents :</b> Memorandum of Association – Doctrine of ultra-vires- Articles of Association – Doctrine of indoor management – Alteration of Articles – Prospectus – Contents – Statement in lieu of Prospectus-shelf prospectus	<b>12</b>

	and red herring prospectus, misstatement in prospectus.	
III	<b>Company Management</b> Directors – Director Identification Number (DIN)- Qualifications and Disqualifications of directors – Appointment of Women Directors, KMP- Appointment of Directors – Removal of Directors – Directors Remuneration – Powers, Duties and Liabilities.	12
IV	<b>Company Secretary</b> Company Secretary – Types – Positions – Qualifications – Appointments and Dismissals – Powers – Rights – Duties – Liabilities of Company Secretary - Role of a Company Secretary-(1) As a statutory officer, (2) As a Co-Coordinator, (3) As an Administrative Officer– Drafting of Correspondence relating to the meetings – Notices – Agenda –Minutes. Latest Amendments as per companies Act 2013 & 2015	12
V	<b>Company Meetings and Winding up</b> Kinds of Company Meeting – Board of Directors Meeting – Statutory Meeting – Annual General Meeting – Extraordinary General Meeting – Voting Rights and Proxy. Convening and conduct of meetings, requisites of a valid meeting - chairman, quorum, resolutions; postal ballot, meeting through video conferencing, e-voting.	12

**Note: Note: Distribution of Marks 100% Theory**

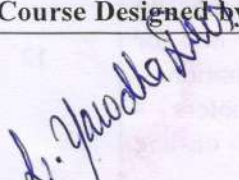
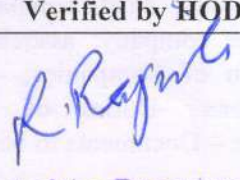
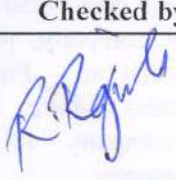

**Teaching Methods:** PowerPoint Projection through LCD, Assignment and Discussion.

**Text book:**

1. Kapoor N.D., "Company Law and Secretarial Practice" ,Sultan Chand & Sons, New Delhi.2020

**Reference Books:**

1. S.BadiAlam and Saravanavel, "Company Law", Himalaya Publishing House.
2. Tandon B.N., "Secretarial Practice" S.Chand& Company, New Delhi.
3. Sherlekar S.A., "Secretarial practice" J K Mittal Kitab Mahal, Allahabad.
4. Kathiresan, Radha, "Company Law & Secretarial Practice", Prasanna Publishers,Chennai
5. Dr. Bansal C.L., "Business and Corporate Laws", JBA Publishers, New Delhi.

Course Designed by	Verified by HOD	Checked by	Approved by
			

Head of the Department

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

Co-ordinator

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