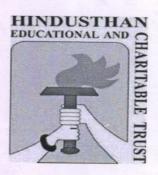
LEARNING OUTCOMES-BASED CURRICULUM FRAMEWORK (LOCF)

in the

UNDERGRADUATE PROGRAMME

Bachelor of Commerce (Information Technology)

FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2020 - 2021 AND ONWARDS



HICAS

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)
COIMBATORE-641028
TAMILNADU, INDIA.

Phone: 0422-4440555 Website: www.hindusthan.net/hicas/

Preamble

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce (Information Technology)

Vision

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

Mission

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

Programme Educational Objectives (PEO)

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

Program Specific Outcome (PSO)

PSO1: Graduates will be able to understand the influence of Information Technology in a commercial establishment.

PSO2: Graduates will show prominence in 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

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

SCHEME OF EXAMINATIONS - CBCS & LOCF PATTERN

(For the Students admitted from the Academic year 2020-2021 and onwards)

UG PROGRAMME

Programme: Bachelor of Commerce (Information Technology)

D	Course	Course	C. TH	Lecture	Exam	М	AX. MARKS		CREDIT	
Part Code		Type Course Title		Hours/ Week	Duration (hours)	I.E	E.E	TOTAL	POINTS	
			Seme	ster - I						
I	20LAT01/ 20LAH01/ 20LAM01/ 20LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam – I/ French-I	6	3	30	70	100	3	
II	20ENG01	AECC	English – I	6	3	30	70	100	3	
Ш	20CIU01	DSC	Principles of Accountancy	6	3	30	70	100	5	
ш	20CIU02	DSC	Introduction to Information Technology	5	3	30	70	100	4	
ш	20CIU03	SEC	Practical – I MS – Word, MS – Excel and MS – PowerPoint	3	3	40	60	100	2	
Ш	20CIU04	GE	Allied – Business Economics (Com)	4	3	30	70	100	4	
IV	20CIUV01	ACC	VAC-I	2	1	50	-	50	Grade*	
IV	20CIUJ01	AEE	Communicative Skills	2	1	50	-	50	Grade*	
IV	20CIUJ02	AEE	Soft skill	2	1	50	-	50	Grade*	
				ter– II						
I	20LAT02/ 20LAH02/ 20LAM02/ 20LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	6	3	30	70	100	3	
II	20ENG02	AECC	English – II	6	3	30	70	100	3	
III	20CIU05	DSC	Financial Accounting	6	3	30	70	100	5	
Ш	20CIU06	SEC	Practical – II Tally and Internet	5	3	40	60	100	3	
Ш	20CIU07	GE	Allied – Principles of Management	5	3	30	70	100	5	
IV	20GSU01	AECC	Value Education – Human Rights	2	2	100	-	100	2	
IV	20CIUV02	ACC	VAC-II	2	1	50	-	50	Grade*	
IV	20CIUJ03	AEE	Communicative Skills	2	1	50	-	50	Grade*	
IV	20CIUJ04	AEE	Soft Skill	2	1	50	-	50	Grade*	

			Semester - III	Pala					
Ш	20CIU08	DSC	Corporate Accounting	6	3	30	70	100	5
Ш	20CIU09	DSC	Business Law	6	3	30	70	100	4
Ш	20CIU10	DSC	Programming in C++	6	3	30	70	100	5
Ш	20CIU11	DSC	Practical - III Programming in C++	5	3	40	60	100	3
Ш	20CIU12	GE	Allied – Business Mathematics (Mat)	5	3	30	70	100	4
IV	20GSU02	AECC	Environmental Studies	2	2	100	-	100	2
IV	20CIUV03	ACC	VAC-III	2	1	50	-	50	1
IV	20CIUJ05	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20CIUJ06	SEC	Online Courses	2	1	-	11=	-	C/NC**
			Semester - IV						
Ш	20CIU13	DSC	Higher Corporate Accounting	6	3	30	70	100	5
Ш	20CIU14	DSC	Income Tax Law and Practice	6	3	30	70	100	5
Ш	20CIU15	DSC	Principles of Web Designing	6	3	30	70	100	5
Ш	20CIU16	DSC	Practical – IV Web Designing	5	3	40	60	100	3
Ш	20CIU17	GE	Allied – Business Statistics (Mat)	5	3	30	70	100	4
IV	20GSU03	AECC	Skill Based Subject Internet Security	2	2	100	_	100	2
V	20GSU04	AECC	Extension Activity	-	-	100	-	100	Grade*
IV	20CIUV04	ACC	VAC-IV	2	1	50	-	50	1
IV	20CIUJ07	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*
IV	20CIUJ08	SEC	Online Courses	2	1	-	-	-	C/NC**
			Semester - V						
Ш	20CIU18	DSC	Cost Accounting	6	3	30	70	100	5
Ш	20CIU19	DSC	Retail Management	6	3	30	70	100	5
Ш	20CIU20	DSC	Software Development in Visual Basic	6	3	30	70	100	5
Ш	20CIU21	DSC	Practical - V Programming in Visual Basic	6	3	40	60	100	3
Ш	20CIU22A	DSE	Elective – I Indirect Taxation	6	3	30	70	100	
Ш	20CIU22B		Financial Markets and Institutions	6	3	30	70	100	5
IV	20GSU05	AECC	Non-Major Elective General Awareness	-	2	100	-	100	2
V	20GSU06	AECC	Law of Ethics	-	2	100	-	100	2
	20CIUV05	ACC	VAC-V	2	1	50	-	50	1
IV									
IV IV	20CIUJ09	SEC	Aptitude / Placement Training	2	1	50	-	50	Grade*

Ш	20CIU23	DSC	Management Accounting	6	3	30	70	100	5
III	20CIU24	DSC	Software Engineering	5	3	30	70	100	5
Ш	20CIU25	DSC	Java Programming	5	3	30	70	100	5
Ш	20CIU26	DSC	Practical - VI Programming in Java	5	3	40	60	100	3
Ш	20CIU27A	DSE	Elective –II Principles of Auditing	5	3	30	70	100	
Ш	20CIU27B		Company Law and Secretarial Practice	5	3	30	70	100	5
III	20CIU28	SEC	Project Work	4	-	40	60	100	2
IV	20CIUV06	ACC	VAC-VI	2	1	50	-	50	1
IV	20CIUJ11	SEC	Aptitude / Placement Training	2	1	50	_	50	Grade*
IV	20CIUJ12	SEC	Online Courses	2	1	-	-	-	C/NC**
			C	redit	s Gr	and To	tal (1	41+4)	145

VAC-Value Added Course (Extra Credit Courses)

* Grades depends on the marks obtained

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

- Part IV & V not included in total marks and CGPA calculation.
- I.E-Internal Exam
- E.E-External Exam
- JOC-Job Oriented Course
- C/NC**- Completed/ Not Completed

PASSING MINIMUM

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

For PG 50 % (35 marks) in EE and 50 in Total Marks

		Elective Papers/ DSE one of the papers as electives)
Discourse Maria	Course Code	Title
Electives/ DSE-I	20CIU22A	Elective – I Indirect Taxation
DSE-1	20CIU22B	Financial Markets and Institutions
Electives/	20CIU27A	Elective –II Principles of Auditing
DSE-II	20CIU27B	Company Law and Secretarial Practice

	List of Open Elective Papers
001 1 0	Courses offered by the Departments (Additional Credit Courses)
	a) Principles of Marketing
	b) Integrated Marketing Communication
	c) Customer Relationship Management
	d) International Trade
Open Electives	e) Entrepreneurship and Start-ups
	f) Intellectual Property Rights
	g) Mutual Funds
	h) Investment Management
	i) E-Commerce
	j) Logistics and Supply Chain Management

- VAC-Value Added Course (Extra Credit Courses)
- * Grades depends on the marks obtained

Range of marks	Equivalent remarks
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- Part IV & V not included in total marks and CGPA calculation.
- I.E-Internal Exam
- E.E-External Exam
- JOC-Job Oriented Course

PASSING MINIMUM

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

ABSTRACT FOR SCHEME OF EXAMINATIONS

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

S.No.	Part	Course (MIL/AECC/AEE/DSC/ DSE/SEC/GE/ACC)	Papers	Credit	Total Credits	Marks	Total Marks
1	Part I	MIL	2	3	6	100	200
2	Part II	AECC	2	3	6	100	200
3		DSC	19	5/4	85	100	1900
4	D 4 III	DSE	2	5	10	100	200
5	Part III	GE	4	5/4	17	100	400
6		SEC	3	3/2	7	100	300
7		ACC	6	1 / Grade	4	50	300
8	D. A.IV	AEE	4		(-)	50	200
9	Part IV	SEC	8	Grade	Grade	50	200
10		AECC	4	2	8	100	400
11	Dort V	AECC Extension Activity	1	Grade	Grade	100	100
12	Part V	AECC Law of Ethics	1	2	2	100	100
		Total	56		145		4500

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

BOS-Chairman

Syllabus Coordinator

Academic Council - Member Secretary

Head of the Department

Department of Commerce with Information Technology Department of Commerce with Banking and Insurance Hindusthan College of Arts and Science (Autonomous)

Coimpatore - 641 028.

Co-ordinator Academic Audit Cell Hindusthan College of Arts & Science,

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

(For the students admitted during the academic year 2020-2021 Only)

1. Internal Marks for all UG

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

*Split-up of Attendance Marks

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

2. a) Components for Practical I.E.

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

b) Components for Practical E.E.

Components	Marks
Experiments	50
Record	5
Viva	5
Total	60

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

Institutional	/Industrial	Mini (I.E)	Project	Major I	Project Work		
Component	Marks	(E.E.)	Marks	Compor	nent	Marks	Total Marks
Work diary Report	25 50 25		50 50	I.E a)Atte	ndance iew/Work diary*	10	40
Viva-voce Total	100	1	100	E.E**	a) Final report b) Viva-voce	40 20	60
			1	THE RULE	awites, does the	Total	100

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

4. Components for Value Education (Part IV):

S.No.	Components	Marks
b) c) d)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 75% to 85% - 10 marks Participation in group activity Assignment (2 x 10) Test (1 hr for 20 marks) 2 out of 3 questions, 10 marks each	30 marks 30 marks 20 marks 20 marks
	Total	100 marks

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

5. Guidelines for Environmental Studies (Part IV)

Components	Marks
Two Tests (each 2 hours) of 30 marks each [3 out of 5 descriptive questions 3 x 10 = 30 Marks]	60
Field visit and report (10 + 10) (At least one field trip should be arranged)	20
Two assignments (2 x 10)	20
Total	100

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

Components	Marks
Two Tests (each 2 hours) of 40 marks each [4 out of 7 descriptive type questions 4 x 10 = 40 Marks]	80
Two assignments (2 x 10)	20
Total	100

7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (each 2 hours) of 50 marks each	100
[50 objective type questions $50 \times 1 = 50 \text{ Marks}$]	

8. Guidelines for Law of Ethics (Part V)

Marks
[100

9. Guidelines for Extension Activity (Part V)

No of Activities	Marks
2 x 50 (Each Activity for two days) (Activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc)	100

10. Value Added Courses and Aptitude/Placement courses:

Components	Marks
Two Test (each 1 hour) of 25 marks each QP is objective pattern (25x1=25)	50
Total	50

Guidelines:

1. The passing minimum for these items should be 40%

2. If the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent Semesters

3. Item No's:4,5,6,7,8,9, 10 are to be treated as 100% Internal papers.

4. For item No.10, Tests conducted through online modules (Google Form/any other)

UG PATTERN QUESTION PAPER PATTERN FOR CIA I and CIA II EXAM

Reg.No:——— Q.P.CODE:

(----- SEMESTER)

Time: Two Hours

Maximum:50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No: 1 to 6: Multiple choice/Fill up the blanks /True or False questions)

SECTION - B (4x 5 = 20 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No: 7 to 10 Either Or type)

SECTION - C (3x 8 = 24 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No: 11 to 13 : Either Or type)

QUESTION PAPER PATTERN FOR MODEL/END SEMESTER EXAMINATION

Reg.No:—Q.P.CODE: HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

- DEGREE MODEL EXAMINATIONS -----20---

____SEMESTER)

BRANCH:----

SUBJECT NAME:--

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer ALL Questions

ALL Ouestions Carry EQUAL Marks

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

(Two questions from each unit)

SECTION - B (5x4=20 Marks)

Answer ALL Question

ALL Questions Carry EQUAL Marks

(Q.No 11 to 15 Either or type)

(One question from each Unit)

SECTION- C (5x8=40 Marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

(Q.No 16 to 20 Either Or type) (One question from each Unit)

Course Code:	20CIU01	Course Title						Batch:	2020-2021
		PRINCIPLES OF ACCOUNTANCY				Semester:	I		
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE:

- 1. To have a basic knowledge of accounting system in India
- 2. To understand and explain the principles of accounting system
- 3. To prepare the books of accounts of a business
- 4. To have a knowledge of accounting for hire purchase accounting
- 5. To know the procedure of accounting for Consignment and Joint Venture

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
COI	Describe the need and importance of various accounting modes in business	K1
CO2	Interpret the application of various modes of accounting	K2
CO3	Relate the different accounting aspects applicable to different business situations	К3
CO4	Preparing of books of accounts and summarize the results of the business	K4

20CIU01	PRINCIPLES OF ACCOUNTANCY	Sem: I		
Unit No.	Topics			
	Theoretical Framework & Accounting Process i. Accounting as an information system, the users of financial accounting information and their- needs. Qualitative characteristics of accounting, information. Functions, advantages and limitations of accounting. ii. Branches of accounting. Bases of accounting; cash basis and accrual basis—The nature of financial accounting principles—Basic concepts and conventions:			
I	entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures iii. Financial accounting standards: Concept, benefits, procedure for issuing accounting standards in India. Salient features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. iv. International Financial Reporting Standards (IFRS): - Need and procedures. v. From recording of a business transaction to preparation of trial balance including adjustments	15		
п	Business Income i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.	14		

[E(((), (), (), (), (), (), (), (), (), ()	ii. Revenue recognition: Recognition of expenses. iii. The nature of depreciation. The accounting concept of depreciation. Factors in the measurement of depreciation. Methods of computing depreciation: straight line method and diminishing balance method; Disposal of depreciable assets-change of method.	Kroner Kroner
Ш	Final Accounts Capital and revenue expenditures and receipts: general introduction only. Preparation of financial statements of non-corporate business entities	15
IV	Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.	14
V	Consignment, and Joint Venture Consignment: Features, Accounting treatment in the books of the consignor and consignee. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Covertures of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	14

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

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

Web Link: Nil

MAPPING WITH PROGRAM OUTCOMES

CO PO	PO1	PO2	PO3	PO4
C01	S	S	M	M
CO2	S	S	M	M
CO3	S	S -	M	M

M M CO4 S S - Strong; M-Medium; L-Low.

ASSESSMENT PATTERN (if deviation from common pattern)

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

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

Head of the Department

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

Coimbatore - 641 028.

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

	I I I I I I I	Course Title						Batch:	2020-2021
Course Code:	20CIU02	INTRODUCTION TO INFORMATION TECHNOLOGY					Semester:	I	
Hrs/Week:	5	L	5	T	- 10	P	32	Credits:	4

COURSE OBJECTIVE

- To acquaint the students with knowledge about the Information Technology,
 To make the students understand the application of information technology.
- 3. To understand the role of IT in influencing modern day business
- 4. To know the impact of information technology in modern day business.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Outline the various aspects of Information Technology.	K1
CO2	Demonstrate and good understanding of the role of IT in influencing modern day business	K2
CO3	Examine and Combine various communication technology with IT Applications	К3
CO4	Formulate plans for IT Management in a business organisation	K4

20CIU02	INTRODUCTION TO INFORMATION TECHNOLOGY					
Unit No.	Topics					
Introduction to Computers - Fundamentals of Computers - Data Processing Concepts - Data Processing Cycle - Objectives of Data Processing - Steps of Data Processing - Data Processing Operations - Database - Methods of Data Processing - Data structures - File organization and maintenance.						
п	Networks - Introduction - Types of Networks - Local Area Network - Wide Area Network - Metropolitan Area Network - Wireless LAN					
Ш	Information Age – Evolution, Types of Information System, IT Management, Challenges and Issues – Critical Success Factors for IT Managers – Mobile Computing – Grid Computing – Data Resources – System Architecture.	12				
IV	Communication Technology – WWW – Intranets – Extranets – Voice					

Enterprise Resource Management – Expert System – Decision Support

System – Executive Information System – Customer Relationship

Management – Supply Chain management – Knowledge Management –

Data Warehousing – Data Mining – Virtual Reality – E-Business

Note: Distribution of marks: Theory 100%

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

TEXT BOOKS

1. Saravanakumar.R, Parameswaran.R, Jayalakshmi. T, "A Textbook of Information Technology", S.Chand & Company Ltd., New Delhi

REFERENCE BOOKS

- 1. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, Wiley India Private Limited, New Delhi
- 2. Dr.G. Vengatesan, "Essentials of Computers in Business", Blue Hill Publishers Pvt Ltd, Coimbatore
- 3. Sangita Sardana, Sunil Malhotra, "Introduction to Information Technology", Kalyani Publishers, New Delhi.
- 4. Alexis Leon, Mathews Leon, Leena Leon, "Introduction to Information Technology", Vijay Nicole Imprints Private Ltd, Chennai
- 5. Rajaraman V. Introduction to Information Technology, PHI Learning Pvt. Ltd.,

WEB RESOURCES

Web Link: Nil

MAPPING WITH PROGRAM OUTCOMES

PO CO	PO1	PO2	PO3	PO4
C01	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	M
. CO4	S	S	M	M

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Approved by CDC Verified by HOD Course Designed by Co-coordinator Name & Signature of the Staff Name & Signature Name & Signature Department of Commerce with Information Technology Department of Commerce with Banking and insurance Co-ordinator Hindusthan College of Arts and Science (Autonomous)

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	scrawell A	Seat ness	I myn'i	Cours	e Title			Batch:	2020-2021
Course Code:	20CIU03	Practical –I – MS – Word, MS – Excel and MS – PowerPoint					Semester:	I	
Hrs/Week:	3	L		T	21/4	P	3	Credits:	2

COURSE OBJECTIVE

- 1. To give students hands on training in Office software package
- 2. To enable students to gain knowledge in MS Word, MS Excel and MS PowerPoint
- 3. To make the understand the use of Google Docs, Google Sheet and Google Slides
- 4. To make them understand the use of software in business needs.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remember the various features available in MS-Word, MS-Excel, MS PowerPoint and Google Docs, Google Sheet and Google Slides and use them	K1
CO2	Understand various in-built functions in MS-Word, MS-Excel and MS PowerPoint and Google Docs, Google Sheet and Google Slides and use them	K2
СОЗ	Apply the features of MS-Word, MS-Excel and MS PowerPoint in creative preparation of reports and presentations.	К3
CO4	Examine and appraise the use of software in business needs.	K4

20CIU03	Practical -I - MS - Word, MS - Excel and MS - PowerPoint	Sem: I
Package	Programs	45 Hours
MS Word	 Design the brochure with details of various courses offered by your college. Present the exam mark details of students in your class in a table. Prepare an Advertisement Copy for your shop promoting a limited period offer Using mail merge send Season Greetings to your customers. Prepare a short write-up of a recent event and perform the following Adjust Font size, font style, line spacing etc., Insert page numbers at the bottom right alignment Insert header consisting of date and time. Change the paragraph into two or three columns Check the spelling and grammar Use bullets and numbering Find and replace a word Using Google Docs 	15
MS Excel	7. 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	15

121205312	d. Provident Fund – 12% on Basic Pay + Dearness Allowance	
	8. Prepare a Mark Statement and using formula, calculate the sum, average of	Catress C
	each student, identify highest and lowest mark scoring student, sort the	
	data in ascending and descending order.	STY DEN
	9. Using the data from Program 7 and perform the following functions	
	a. Change heading of column into bold	ESP TOTA
	b. Make necessary alignment like center, left, right, etc.,	FF 4 1
	c. Rename the sheet	
	d. Insert a new sheet	WT 11 1 4
	e. Move a sheet	oT b I
	f. Delete a sheet	
	g. Hide/Unhide Column	
	h. Change the Width and Height of the Column	WANTED !
	10. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart,	
The state of the s	Area Chart, Scatter Chart, etc., using a sample data.	
JANASH BIR	11. Prepare a statement of Bank customer's account showing simple and	0758
	compound interest calculations for 10 different customers using	
	mathematical and logical functions.	100
	12. Using Google Sheets	-17
	13. Create a presentation about your company's product by using Insert,	bert server
	Design, Transitions, Animations features.	100
	14. Create a presentation by inserting shapes, smart art, chart options,	Prince Co. I
	WordArt, Pictures, ClipArts.	1 200:
MS	15. Prepare an organization chart with names of various levels of hierarchy.	15
PowerPoint	16. Prepare a PowerPoint show to advertise your product.	15
	17. Design slides for the headlines News of a popular TV Channel. The	
	Presentation should contain the following: Top down, Bottom up, Zoom	CALLES !
	in and Zoom out. Save the Presentation as a PowerPoint Show	
	18. Using Google Slides	

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

MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

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

Head of the Department
Department of Commerce with Information Technology Department of Commerce with Banking and Insurance Hindusthan College of Arts and Science (Autonomous)

Coimbatore – 641 028.

Co-ordinator Curriculum Development C Hindusthan College of Arts & So Coimbatore-641 028.

Course Code:	20071104		- 1779	Cours	e Title			Batch:	2020-2021
	20CIU04	A	Allied: BUSINESS ECONOMICS					Semester:	I
Hrs/Week:	4	L	4	T		P	-	Credits:	4

COURSE OBJECTIVE

- 1. To get acquainted with the concept of business economic theory and principles.
- 2. To learn the influence of demand and supply in the business situations
- 3. To know the influence of the concept of production, Cost Output Relationship and Concept of Revenue.
- 4. To know the different types of Market Structure existing in an economy

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the concept of business economic theory and principles.	K1
CO2	Explain the scope of business economics in modern day business	K2
CO3	Examine and interpret the relationship between business economics and	K3
CO4	Correlate the economic concepts and applications of economic concepts in business decisions.	K4

20CIU04		Sem: I				
Unit No.	Topics					
I	Introduction to Business Economics Business Economics: Definitions, scope, role in Business decisions - Economics systems – Theories of Economics - Interdependence of Micro and Macro Economics – Theory of Firm - Production Possibility Curve – Consumer Preference- Utility Analysis and Types of Utility	10				
п	Demand and Supply Demand: Demand function - Determinants of demand -Demand elasticity, degrees and methods - Price, Income and Cross elasticity -Demand forecasting: Introduction and techniques. Supply - meaning - Law of supply - Determinants of Supply - Elasticity of Supply.					
Production Laws and Functions Production Concept - Importance and Factors of Production - Theory - Production Function: Meaning, Concept of productivity and technology - Short Run and Long Run production function						
IV	Cost Output Relationship Cost analysis: Cost concepts and classification, cost-output relationship Determinants of cost - short run and long run cost theory - Modern Theory of Cost - Relationship between cost and production function - cost control and cost reduction - Concept of Revenue - Different Types of Revenues- Economies of scale.	10				

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

Note: Distribution of marks: Theory 100%

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
- 2. S.K.Misra, V.K.Puri, "Business Economics", Himalaya Publishing House Pvt. Ltd.,
- 3. R. Cauvery, U.K. Sudhanayak, M. Girija and R. Meenakshi "Managerial Economics" S. Chand & Company Ltd., New Delhi
- 4. R.Saravanan and R.Karuppasamy "Managerial Economics", Scitech Publications (India) Pvt., Ltd. Chennai.
- 5. T. Aryamala "Business Economics", Vijay Nicole Imprints Private Limited, Chennai

WEB RESOURCES

Web Link:

MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Approved by CDC Verified by HOD Course Designed by Co-coordinator, Name & Signature of the Staff Name & Signature Name & Signature Head of the Department Department of Commerce with Information Technology Department of Commerce with Banking and Insurance Hindusthan College of Arts and Science (Autonomous) Co-ordinator Curriculum Development Cell Coimbatore - 641 028. Hindusthan College of Arts & Scient Coimbatore-641/028.

Course Code:	20011105			Cours	e Title	om in it	Batch:	2020-2021
Course Code:	e: 20CIU05 FINANCIAL ACCOUNTING		Semester:	II				
Hrs/Week:	6	L	6	T	-	P	 Credits:	5

COURSE OBJECTIVE

- 1. To acquaint the students with knowledge about the Accounting system relating to Branch Accounting and Partnership.
- 2. The make them understand the procedure involved in accounting transactions for Branch Accounting and Partnership.
- 3. The make them know the implications of accounting procedure in Branch Accounting and in various situations in Partnership.
- 4. Prepare the accounts relating to branch accounts and for various situations in Partnership.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the elements of Branch and Partnership Accounts	K1
CO2	Understand the accounting procedure during various situations in Partnership and Branch Accounting	K2
CO3	Examine the implications of accounting procedure in branch accounting and during various situations in Partnership.	К3
CO4	Prepare Accounts under branch accounting and on Admission, Retirement and Death of Partners, Dissolution and Insolvency of Partnership.	K4

20CIU05		Sem: II				
Unit No.	Topics					
I	Accounting for Inland Branches Concept of dependent branches; accounting aspects; debtors system, stock and debtors system, branch final accounts system and whole sale basis system. Independent branches: concept accounting treatment: important adjustment entries and preparation of consolidated profit and loss account and balance sheet.	15				
п	Introduction to Partnership Definition of Partnership - Nature of partnership Firm - Partnership Deed and its contents - Application of provisions in the absence of agreement -Rights of a partner - Duties of a partner - Profit &Loss Appropriation Account - Fixed Capital Method and Fluctuating capital method - Adjustments of profit &Loss	15				
Ш	Admission of Partners Definition — Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment	14				

B-U.S.	and Readjustment of capital.	de Dame
IV	Retirement and Death of Partners Retirement – Gaining ratio – Admission cum Retirement - Death of partners – Adjustments on retirement and Death – Executor's Account - Joint life policy.	14
. v	Accounting for Dissolution of Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution	14

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

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

Web Link: ---

MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Approved by CDC Course Designed by Verified by HOD Co-coordinator Vame & Signature of the Staff Name & Signature Department of Commerce with Information Technology Co-ordinator Department of Commerce with Banking and Insurance Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)

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

C C-1	20011100		Hern	Cours	e Title			Batch:	2020-2021
Course Code:	Course Code: 20CIU06		Practical – II – Tally and Internet						II
Hrs/Week:	5	L	-	T	18-0	P	5	Credits:	3

COURSE OBJECTIVE:

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

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remember the features available in Tally and use them.	K1
CO2	Understand various in-built functions in Tally and explain the benefits of internet.	K2
CO3	Apply the features of Tally in preparation of accounts of an organization and employ internet for the progress of the organization.	К3
CO4	Examine and appraise the use of accounting software and internet in business needs.	K4

20CIU06		Sem: II		
Package	Programs			
TALLY	 Create Company, Groups and Ledgers Prepare Receipt & Payment voucher entries Prepare Purchase voucher and Debit note for a given list of transactions Prepare Sale voucher and Credit note for a given list of transactions Prepare contra and journal vouchers Prepare simple Payroll voucher and to display payroll report(pay slip report, pay sheet report and payroll statements report) Prepare final accounts for a given trial balance Prepare stock summary and godown wise summary Prepare Inventory management system (LIFO,FIFO) Account GST for the transactions 	30		
Internet	 Create e-mail ID and exploring the features available. Send application through e-mail to different companies. Using Browsers Use Search Engines, collect annual reports of 5 different companies Use Search Engines, collect 10 year export-import Data of a product (of your choice) and prepare a report Visit RBI, DGFT, and Major Port's websites and draft a report. Use Bookmark tool 	30		

Teaching Methods

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

MAPPING WITH PROGRAM OUTCOMES

PO CO	PO1	PO2	PO3	PO4
C01	S	S	S	M
CO2	S	S	S	M
CO3	S	S	S	M
CO4	S	S	S	M

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by

Verified by HOD

Approved by CDC
Co-coordinator

PSUPRAJA

Name & Signature

Name & Signature

Name & Signature

Head of the Department

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

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

Course Code:	20011107			Cours	e Title			Batch:	2020-2021
	20CIU07	ALLIED - PRINCIPLES OF MANAGEMENT						Semester:	II
Hrs/Week:	5	5 L 5 T		-	P	-	Credits:	5	

COURSE OBJECTIVE

- 1. To enable the Students to understand the Management Principles
- 2. To know the importance management principles in business
- 3. To understand the scope of functions of management in a business organization
- 4. To know the influence of management principles in business decision making

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the concept of management functions and principles.	K1
CO2	Discuss the need for effective implementation of managerial aspects in business.	K2
CO3	Examine and interpret influence of management principles in the organisation structure and functions.	К3
CO4	Explain and appraise the effectiveness of functions of management in the effectiveness of business decision making.	K4

20CIU07	Hard and Hardwall Colored by State of Arts and Colored by State of Arts an	Sem: II
Unit No.	Topics	Hours
I	Management Concepts and Evolution Management: Definition- Management and Administration -Scope, objectives and Functions of Management - Levels of Management - Evolution of Management thoughts by F.W. Taylor, Henry Fayol - Mc Gregor and Peter F. Drucker. Trends and Challenges of Management in Global Scenario	12
п	Planning and Forecasting Planning: Features and Importance of Planning – Pre -requisites of effective planning- Steps in planning process - Types of plans -Planning premises – Forecasting and Decision Making – MBO Strategies and Types– MBE.	12
ш	Organizing and Communication Organizing: Nature and Purpose- Importance – Process - Structure Types- Organisation chart. Departmentation - Span of Control — Centralization and Decentralization- Delegation of Authority. Communication: Meaning and Definition – Importance-Process of Communication.	12
IV	Staffing and Training Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment, selection and placement – Training and development – Methods of Training – Training Programme – Performance Appraisal and Promotion – Coordination - Functions and Methods	12

E - 9	Directing, Controlling, Motivation and Leadership	
	Meaning, Definition- Importance-Principles of Directing: Controlling – Meaning,	
V	Definition- Controlling techniques Motivation - need - determinants of	12
	behaviour – theories of motivation - X, Y and Z theories – Maslow's theory.	
	Leadership – Function – Styles – Theories.	

Note: Distribution of marks: Theory 100%

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

Web Link: Nil

MAPPING WITH PROGRAM OUTCOMES

CO PO	PO1	PO2	PO3	PO4
C01	S	S	S	M
CO2	S	S	S	M
CO3	S	M	L	M
CO4	S	M	S	M

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Approved by CDC Verified by HOD Course Designed by Co-coordinator Name & Signature of the Staff Name & Signature
Head of the Department Name & Signature Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance Hindusthan Gallege of Arts and Science (Autonomous) Curriculum Co-ordinator Cell dust**Gurric**ulum fis Hindusthan Co Coimbatas 41 028.

G	20011100	Course Title Batch: 2020							
Course Code:	Code: 20CIU08	CO	ORPO	ORPORATE ACCOUNTING Semester:					Ш
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE:

- To acquaint the students with knowledge about the basic Accounting system relating to Corporate Accounting.
- Construct the financial statements of company within the frame work of Indian Accounting Standard and to differentiate the profit or loss prior period and post period of incorporation.
- Develop and to familiarize a procedure for redemption of Preference shares and debentures of companies.
- Give them an exposure to evaluate underwriting commission and accounting treatment of underwriting of shares of a company.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMSLEVEL
CO1	Acquire the conceptual knowledge of the fundamentals of Corporate Accounts.	K1
CO2	Understand the concepts and provisions relating to various situations of corporate accounting.	K2
CO3	Apply the concepts and provisions in preparation of company accounts under various situations.	К3
CO4	Analyze and appraise the accounting process and methods of preparation of various accounting statements in corporate accounts.	K4

20CIU08	CORPORATE ACCOUNTING	Sem: III
Unit No.	Topics	Hours
I	Introduction to Company and Accounting for Shares Definition of a Company - Features-Kinds-Formation of a Company - Issue of Share - Equity share issued at par, at premium, and at discount - Share application, allotment, calls, forfeiture of shares, Reissue of forfeited shares - Accounting entries - Right Issue and Bonus Issue - Buy-Back of Share, Lien on Share.	15
п	Underwriting of Shares and Debentures Definition – Meanings – Purpose and Importance of Writing – Under Writing Commission – Types of Underwriting – Accounting Treatment of Underwriting.	15
Ш	Redemption of Preference Shares and Debentures Redemption of Preference Shares – Condition for Redemption of Preference – Issue of Debentures – Issue of Debentures at Discount – Interest on Debentures – Provision for Redemption of Debentures –	14

	Redemption out of Profit, out of Capital.	
	Pre and Post Incorporation Profits and Final Accounts of a Company	
IV	Introduction – Treatment of Profit or Loss Prior to Incorporation – Basis of Apportionment of Expenses – Steps Involved in Ascertaining Pre And Post Incorporation Profits – Accounting Treatment of Managerial Remuneration – Final Accounts of Company in New Format As Per Schedule III of the Companies Act 2013.	14
v	Accounting for Liquidation of Companies Meaning if Liquidation – Order if Payment – Preferential Payment – Liquidators Final Statement if Account – Remuneration – Statement if Affairs and Deficiency Account.	14

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

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

TEXT BOOKS

1. Reddy .T.S. & A. Murthy, "Corporate Accounting", Margham Publications, Chennai, 2012

REFERENCE BOOKS

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

WEB RESOURCES

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

MAPPING WITH PROGRAM OUTCOMES

CO PO	PO1	PO2	PO3	PO4
C01	М	S	М	S
CO2	М	S	S	M
CO3	S	М	M	S
CO4	M	S	S	M

S-Strong, M- Medium, L - Low

ASSESSMENT PATTERN (if deviation from common pattern)

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

Approved by CDC Verified by HOD Course Designed by Co-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) Hindusthan College of Arts & Science Coimbatore - 641 028.

Co-ordinator Curriculum Development Co Coimbatore-641 028.

Course	2001100			Course	Batch:	2020-2021			
Code:	20CIU09	BUSINESS LAW						Semester:	III
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVE

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

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME					
CO1	Understand the provisions of business law in India.	K1				
CO2	Explain the pertinence of laws relating to contracts, sale of goods and partnership	K2				
СОЗ	Express the implications of the legal aspects in business transactions	К3				
CO4	Interpret the need and relevance of laws relating to contracts, sale of goods and partnership	K4				

20CIU09	BUSINESS LAW Topics			
Unit No.				
I	Indian Contract Act Formation of Indian contract act — Meaning and definition — Nature and elements of contract — Classifications of contract — Valid contract — Offer and acceptance — Considerations — Capacity to party — Free consent — Quasi Contract — Legality of object — Void agreement — Illegal agreements — Performance of contract — Discharge and Remedies for breach of contract.			
II	Contract of Agency Creation of agency — Personal liability of an agent — Agency by ratification — Conditions and effects — Duties and Rights of principal and agent — Termination of agent.			
Ш	Sale of Goods Act 1930 Definition of sale and agreement to sell – Condition and warranties – Transfer of property – Transfer of title – Performance – Remedies for breach – Unpaid seller – Rights of unpaid seller – Auction sale – Rules relating delivery of goods.	15		

IV	Partnership Act 1932 Nature of Partnership – Rights and Duties and Liabilities of Partners – Relation of Partners to Third Parties – Registration and dissolution of a firm.	14
V	The Limited Liability Partnership Act Definition – Body corporate – Business - Partner – Salient features of LLP – Advantages and disadvantages of LLP – Differences between: LLP and Partnership, LLP and Company – Incorporation of LLP – Winding up and Dissolution of LLP.	14

Note: Distribution of marks 100% Theory

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

TEXT BOOKS

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

REFERENCE BOOKS

- 1. SreenivasanM.R., "Business Laws", Margam Publications, Chennai.
- 2. Kapoor .N.D, "BusinessLaw" Sultan Chand & Sons, New Delhi.
- 3. Dhandapani M.V., "Business Laws", Sultan Chand & Sons, New Delhi.
- 4. Gogna PPS, "Mercantile Law" S. Chand& Company Ltd., New Delhi.
- 5. Tejpal Sheth, Business Law, Pearson Education India, 2017

WEB RESOURCES

Web Link: NIL

MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L - Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

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

Head of the Department

Department of Commerce with Information Technology Department of Commerce with Banking and Insurance Hindusthan College of Arts and Science (Autonomous)

Coimbature – 641 028.

Hindusthan College of Arts & Science,
Coimbature – 641 028.

Co-ordinator Curriculum Development Coimba are-641 028.

			Films	Course	e Title		H(1-1)1111	Batch:	2020-2021
Course Code:	20CIU10		PROGRAMMING IN C++					Semester:	III
Hrs/Week:	6	L	6	T	=	P	324	Credits:	5

COURSE OUTCOMES (CO)

COURSE OBJECTIVES

- To understand about object-oriented languages and their applications
- To introduce basic concepts of C++ language
- To provide insights about various inheritance system
- To understand about files and exception handling

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Outline the basic concepts of object oriented programming.	K1
CO2	Discuss the various features of C++	K2
СОЗ	Examine and apply various function concepts in programming in C++	К3
CO4	Explain the uses of C++ and analyse the impact of real time applications from industrial perspective.	K4

20CIU10	PROGRAMMING IN C++	Sem: III			
Unit No.	Topics				
I	Basic Concepts Introduction to C++: Key Concepts of Object-Oriented Programming – Advantages – Object Oriented Languages – C++ Declarations: Tokens -	14			
	Variables – Data types – Operators in C++ –Scope resolution operator, Member dereferencing operator, Memory management operator – Manipulators– Decision statements - Control Loop Structures.				
	Classes, Objects and Functions				
II	Declaring Objects – Defining Member Functions – Static Member variables and functions – Functions: Function Prototyping – Call by Reference & Value – Return by Reference – Inline Function – Function	15			
	Overloading—Friend functions—Constructor and Destructor: Introduction—Characteristics—Copy Constructor—Parameterized Constructor.				
	Object Oriented Programming Concepts				
Ш	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			
	Arrays and Memory Concept				
IV	Arrays: One dimensional – Characteristics - Two dimensional–Working	14			

THE NAME OF STREET	with Strings: Introduction – String Manipulating Functions. Pointers – Declaration – Pointer to Class- Object – this pointer – Pointers to derived classes and Base classes – Binding - Polymorphism and Virtual Functions.	
V	Files and Exception Handling Files – File stream classes—Opening and Closing a File, Detecting End- Of-File, Error Handling during file Operations – File modes – Sequential Read / Write operations – Binary and ASCII Files – Random Access Operation –Command Line Arguments—Exception Handling: Principles – Keywords – Catching - Re-throwing.	14

Note: Distribution of marks 100%Theory

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

TEXT BOOK

1. Ashok N Kamthane, "Object-Oriented Programming with Ansi and Turbo C++", Pearson Education, New Delhi, 2013

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

WEB RESOURCES

Web Link: NIL

MAPPING WITH PROGRAM OUTCOMES

PO	PO1	PO2	PO3	PO4
C01	S	S	M	М
CO2	S	S	M	M
CO3	S	S	M	M
CO4	S	S	M	M

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by

Verified by HOD

Approved by CDC

Co-coordinator

Approved by CDC

Co-coordinator

Name & Signature of the Staff

Name & Signature

Name & Signature

Head of the Department

Department of Commerce with Information Technology Department of Commerce with Banking and Insurance Hindusthan College of Arts and Science (Autonomous)

Coimbatore - 641 028.

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

			(Course 7	Title			Batch:	2020-2021
Course Code:	20CIU11			RACTIC	Semester:	III			
Hrs/Week:	5	L	-	T	20	P	5	Credits:	3

COURSEOBJECTIVE

- To provide hands on training on Object-Oriented Programming concepts using C++.
- To learn the usage of Object Oriented Programming Concepts
- To understand Classes, Objects and Functions, Arrays and Memory Concept
- To have knowledge on Files and Exception Handling

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify fundamental programming concepts which are essential to building good C++ programs.	K1
CO2	Describe the understanding of basic data types, values, operators and expressions in C++.	K2
CO3	Trace the execution of source code containing pointers.	K3
CO4	Analyze the fundamental components of a C++ program like source files, header files, main () function, functions, and libraries.	K4

SYLLABUS _

20CIU11	PRACTICAL -III - PROGRAMMING IN C++	Sem: III
Package	Programs	
C++	 Write a Program to find a Fibonacci series of a given number. Create a Program to calculate the EB bill using class and object. Write a Program to calculate the area of different shapes using function overloading. Write a Program to find maximum out of two numbers using friend function. Write a Program to implement constructor and find the Centigrade and Fahrenheit value. 	60

- 6. Apply the concept of operator overloading and write a program to perform addition of two objects and store the result in third object.
- 7. Write a Program to read and print employee information using multiple inheritance.
- 8. Write a Program to manipulate String functions.
- 9. Write a Program using pointer to demonstrate the use of reference and dereference operator.
- 10. Write a Program to implement virtual and pure virtual function to display student data.
- 11. Write a Program to create the student file and prepare the Mark slip by accessing the file.
- 12. Create a Program to implement Exception Handling by throwing Division by zero exception and catching it.

Teaching Methods

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

MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by

Verified by HOD

Approved by CDC

Co-coordinator

Description

Name & Signature

Name & Signature

Name & Signature

Head of the Department

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

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

Course Code:	20011112	and h		Course	Title		T I III I	Batch:	2020-2021
	20CIU13	HIGHER CORPORATE ACCOUNTING						Semester:	IV
Hrs/Week:	6	L	6	T	in Lynn	P	-	Credits:	- 5

COURSE OBJECTIVE:

- 1.To acquaint the students with knowledge about the valuation of shares and goodwill of company.
- 2. To know the preparation of financial statements of banking company accounts.
- 3. To Prepare the accounts of companies on the event of internal reconstruction and in reducing the value of shares.
- 4.To make the students to understand the accounting system relating to reconstruction of shares in Merger and Acquisition and also the procedures in Holding and subsidiary companies.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the underlying concepts and methods used in accounting for different entities.	K1
CO2	Understanding of the accounting requirements for effecting accounting for inter-entity relationships, banking and insurance businesses	K2
СОЗ	Apply relevant procedure while preparing the accounts with regards to inter-entity relationships, banking and insurance businesses	К3
CO4	Analyze and appraise the methods of accounting for each type of inter- entity relationships, banking and insurance businesses	K4

20CIU13	HIGHER CORPORATE ACCOUNTING	Sem: IV
Unit No.	Topics	Hours
I	Valuation of Shares and Goodwill Meaning, Definition, Need & Methods of Valuation of Goodwill – Average Profit Method, Super Profit Method and Capitalisation method - Valuation of Shares.	14
п	Alteration of Share Capital and Internal Reconstruction Meanings – kinds of Alteration of Share Capital – Accounting Entries – Capital Reduction or Internal Reconstruction – Procedure for Reducing Share Capital	14
ш	Accounting Aspects of Mergers and Acquisitions Meaning and Nature of Amalgamation, Methods of Accounting For Amalgamation, Journalizing The Transactions In The Books of the Transferor and the Transferee, Preparation of Financial Statements After Merger/Amalgamation, Special Adjustment Entries for Inter-Company Owing and Holdings.	15
IV	Accounting for Banking Companies and Insurance Companies	15

	Bank Accounts - Concept of NPA's - Asset Classification - Preparation of Final	
	Accounts of Banking Companies Based on Guidelines of RBI - Insurance Companies - Final Accounts of General Insurance Companies, Preparation of	
	Revenue Accounts Applicable to Fire - Marine and Miscellaneous Insurance Business - Loss on Insurance - Regulation of Insurance Business in India - Preparation of Final Accounts as Per IRDA Regulations.	wolfaT
200	Holding and Subsidiary Companies Accounts of Holdings Companies And Subsidiary Companies - Minority Interest - Cost of Control or Capital Reserve - Distinction Between Capital	qΞl
V	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	14
	Investment]. Investment Inves	24

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

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

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

MAPPING WITH PROGRAM OUTCOMES

CO PO	PO1	PO2	PO3	PO4
C01	S	S	М	S
CO2	S	S	S	М
CO3	S	S	M	S
CO4	S	S	S	М

S-Strong, M- Medium, L - Low

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by

Verified by HOD

Approved by CDC
Co-coordinator

Head of the Department

Department of Commerce with Information Technology

Department of Commerce with Parking and Insurance

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

C C 1	20077114		Thor		Batch:	2020-2021			
Course Code:	20C1U14	INC	COM	E TAX	LAV	V AND	PRACTICE	Semester:	IV
Hrs/Week:	6	L	6	T	-	P	aution S	Credits:	5

Course Objective

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

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Defining and describe the basic concepts and terminologies of Income Tax Law	K1
CO2	Understanding the process of computing and levying of tax under different heads of income	K2
CO3	Applying the provision while computing and levying of tax under different heads of income	К3
CO4	Analyzing the tax liability of an individual and E-filing procedure.	K4

20CIU14	INCOME TAX LAW AND PRACTICE	SEM IV
Unit No.	Topics	Hours
I	Introduction to Income Tax Income Tax Act 1961-Definition — Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income — Basis of charge — Residential Status of an Individual, HUF, Firms, AOP and Company — Exempted Incomes - Tax Evasion, Tax Avoidance — Tax Planning.	15
П	Income from Salary and House Property Salary – Allowances – Perquisites – Profit-in-lieu of salary - Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	15
Ш	Income from Business or profession Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed - Computation of Income from Business or Profession - Depreciation.	14

IV	Income from Capital Gains and Other Sources Capital Gains – Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer – Types of Capital Gains – Exempted Capital Gains – Computation of Income from Capital Gains – Income from Other Sources.	14
v	Assessment of Individuals Clubbing of Income and Set Off and Carry Forward of Losses - Deductions Under Chapter VI A – Assessment of Individuals-types-Online filing- ITR Forms-ITR-1.ITR-2,ITR-3,ITR-4.	14

Note: Distribution of marks: Problems 60% and Theory 40%

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

TEXT BOOKS

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

REFERENCE BOOKS

- 1. Dr. Mehrotra. H.C, "Income Tax Law and Accounts" Sahithya Bhavan Publishers, Agra.
- 2. Murth. A, "Income Tax Law and Practice" Vijay Nicole Imprints Private Ltd., Chennai.
- 3. Hariharan. N, "Income Tax Law and Practice", Vijay Nicole Publishers., Chennai.
- 4. Dinakar Pagare: Law and Practice of Income Tax, Sultan Chand and sons.
- 5. Reddy. T.S and Hariprasad Reddy. Y, "Income Tax Law and Practice", Margham Publications, Chennai.

WEB RESOURCES

Web Link: NIL

MAPPING WITH PROGRAM OUTCOMES

PO CO	PO1	PO2	PO3	PO4
C01	S	S	М	M
CO2	S	S	S	М
CO3	М	M	М	М
CO4	S	S	S	М

S-Strong, M- Medium, L - Low

ASSESSMENT PATTERN

Follows common pattern of Internal and External Assessment, Suggested in the Regulations.

Name & Signature of the Staff

Name & Signature

Name & Signature

Name & Signature

Head of the Department

Name & Signature

Name & Signature

Name & Signature

Name & Signature

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

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

Course Code:				Cours	e Title			Batch:	2020-2021
	20CIU15	PR	INCIP	LES OF	Semester:	IV			
Hrs/Week:	6	L	6	T	10	P	-	Credits:	5

COURSE OBJECTIVE

- To impart the conceptual knowledge in creating and designing a web page.
- To know about the use of HTML
- To learn working with Lists Creating HTML Links
- To Understand HTML Forms, the CSS Box Model, CSS Based Page Layout

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
COI	Outline the concept of HTML and CSS	K1
CO2	Illustrate the use of Text Markup, Lists and other related concepts	K2
CO3	Explain the features in designing a web page.	К3
CO4	Develop a web page with various features	K4

20CIU15	PRINCIPLES OF WEB DESIGNING	Sem: IV					
Unit No.	Topics HTML Basics Web Development Technologies - Basic Document Structure HTML 4.01/XHTML - Basic Document Structure HTML5 - Using Comments in HTML - HTML Head Elements						
I							
п	Text Markup 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					
m	Working with Lists - Creating HTML Links 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.						
IV	Working with Images and Media - Tables 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					

HTML Forms - Understanding the CSS Box Model - CSS Based
Page Layout
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

Note: Distribution of marks 100%Theory

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

TEXT BOOKS

1. Mark Lassoff, "HTML and CSS for Beginners with HTML5", Learntoprogram.TV, Inc.2013

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", 2nd Edition, Dreamtech Press, New Delhi.
- 3) Thomas Powell, HTML & CSS: The Complete Reference, 5th Edition, McGraw Hill Education, New Delhi.
- 4) Mark Pilgrim, HTML5: Up and Running: Dive into the Future of Web Development, O'Reilly Media
- 5) Faithe Wempen, HTML5 Step by Step, Microsoft Press

WEB RESOURCES

Web Link: Nil

MAPPING WITH PROGRAM 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	М

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Verified by HOD Approved by CDC Course Designed by Co-coordinator V (D. VANDOHA) Name & Signature of the Staff Name & Signature Name & Signature Head of the Department Department of Commerce with Information Technology Department of Commerce with Information rectinology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)

Coimbatore – 641 028.

Coimbatore – 641 028.

Course Code:	20011110		(Course T	Batch: Semester:	2020-2021			
	20CIU16	PRAC	TICAL -	-IV – W		IV			
Hrs/Week:	5	L	-	T	\-	P	5	Credits:	3

COURSE OBJECTIVES

- To give students hands on training in web designing.
- To learn to create web pages for business organizations
- To understand the use of HTML for programming purposes
- To know about the using formatting and alignment, HTML Tags

COURSE OUTCOMES (CO)

S.No	COURSEOUTCOME	BLOOMS LEVEL
CO1	Understand what a Web Page is.	K1
CO2	Express the applicability of tags in web designing	K2
CO3	Use HTML Tags, Frames, and Forms in web designing.	K3
CO4 Explain the features in designing a web page.		K4

20CIU16	PRACTICAL –IV – WEB DESIGNING Programs		
Package			
HTML	 Create web pages for a business organization using HTML Frames. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store. Program to display Image and text using HTML tag for an advertisement of a Company Product. Create a HTML program to display a traditional newspaper with use of table tags. Create a document using Formatting and alignment to display Sales Letter. Create a Resume using HTML Tags Create web pages for a college containing a description of the courses, departments, faculties, library use href, list tags. Create a document using Form to support Local Processing of Order form. Create an employee registration webpage using HTML form object. Create a Frame to display a multiform document. 	60	

Teaching Methods

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

MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
(2. VANDOHA)	RRAIN RASES	Dy-20
Name & Signature of the Staff	Name & Signature	Name & Signature

Head of the Department

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

Co-ordinator
Curriculum Development Gell
dusthan College of Arts & Science,
Coimbatore-641 028.