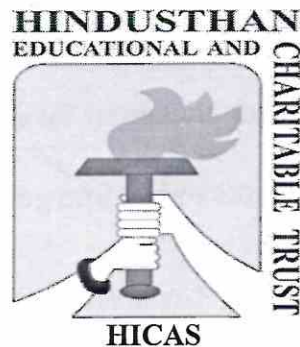


**LEARNING OUTCOME BASED CURRICULUM FRAMEWORK FOR
UNDERGRADUATE EDUCATION IN**

**BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING
DEGREE PROGRAM**

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



**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)
COIMBATORE-641028
TAMILNADU, INDIA.
Phone: 0422-4440555
www.hindusthan.net/hicas/**

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (Autonomous)

BACHELOR OF COMMERCE WITH PROFESSIONAL ACCOUNTING

PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate Education in
Commerce Professional Accounting

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 perceptual 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)

Under graduates of **B.Com with Professional Accounting**, programme will

PEO1: Possess fair deal of knowledge in the core areas of professional accounting.

PEO2: Have familiarity in the application of the skills acquired in the area of Accounting, Finance etc., and ensuring them in practicing ethical societal role.

Programme Outcome (PO)

PO1: Gain knowledge of various accounting methodologies required in the modern day business entities.

PO2: Have a good understanding the structure and contribution of Accounting and their impact in the economy.

PO3: More accountable to the environment and the society by adopting ethical, eco-friendly and society centric methods of conducting business.

PO4: Surviving in the competitive world as an efficient individual and a dynamic leader wherever required.

Programme Specific Outcome (PSO)

PSO1: Utilize the college's academic support and reputation to have a jump start in the career.

PSO2: Advance in the career by being flexible and adapting to changes.

PSO3: Provide opportunities to engage with the accounting professionals.

PSO4: Be energetic and actively engage in contribution to the society

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: B.Com (Professional Accounting)

| Part | Course Code | Course Type | Course Title | Lectur Hours / Week | Exam Duration (hours) | MAX. MARKS | | | CREDIT POINTS |
|----------------------|---|-------------|---|---------------------|-----------------------|------------|------|-------|---------------|
| | | | | | | I. E | E. E | TOTAL | |
| Semester - 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 |
| III | 20PAU01 | DSC | Principles of Accountancy | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAAU01 | | Basics of Financial Accounting* | | | | | | |
| III | 20PAU02 | DSC | Principles of Management | 5 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAAU02 | | Principles of Management* | | | | | | |
| III | 20PAU03 | SEC | Practical - I Ms - Word, Ms - Excel and Ms - PowerPoint. | 3 | 3 | 40 | 60 | 100 | 2 |
| III | 20PAU04 | GE | Allied: Business Economics | 4 | 3 | 30 | 70 | 100 | 4 |
| IV | 20PAUV01 | ACC | VAC-I | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ01 | AEE | Communicative Skills | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ02 | AEE | Soft skill | 2 | 1 | 50 | - | 50 | Grade* |
| Semester - 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 | 20PAU05 | DSC | Financial Accounting | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAU06 | DSC | Principles of Marketing | 5 | 2 | 20 | 70 | 100 | 5 |

| | | | | | | | | | |
|-----|----------|------|--------------------------------|---|---|-----|----|-----|--------|
| III | 20PAAU06 | | Basics of Cost Accounting* | | | | | | |
| III | 20PAU07 | GE | Allied: Business Communication | 5 | 3 | 30 | 70 | 100 | 4 |
| IV | 20GSU01 | AECC | Value Education – Human Rights | 2 | 2 | 100 | - | 100 | 2 |
| IV | 20PAUV02 | ACC | VAC-II | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ03 | AEE | Communicative Skills | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ04 | AEE | Soft Skill | 2 | 1 | 50 | - | 50 | Grade* |

Semester - III

| | | | | | | | | | |
|-----|----------|------|---|---|---|-----|----|-----|--------|
| III | 20PAU08 | DSC | Corporate Accounting | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAU09 | DSC | Business Law | 6 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAU10 | DSC | Principles of Auditing | 6 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAAU10 | | Principles of Auditing & Assurance* | | | | | | |
| III | 20PAU11 | SEC | Practical - II Tally (ERP 9) & Internet | 5 | 3 | 40 | 60 | 100 | 3 |
| III | 20PAAU11 | | Financial Reporting-I* | | | 30 | 70 | | |
| III | 20PAU12 | GE | Allied: Business Mathematics | 5 | 3 | 30 | 70 | 100 | 4 |
| IV | 20GSU02 | AECC | Environmental Studies | 2 | 2 | 100 | - | 100 | 2 |
| IV | 20PAUV03 | ACC | VAC-III | 2 | 1 | 50 | - | 50 | 1 |
| IV | 20PAUJ05 | SEC | Aptitude / Placement Training | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ06 | SEC | Online Classes | 2 | 1 | - | - | - | C/NC** |

Semester - IV

| | | | | | | | | | |
|-----|----------|------|---|---|---|-----|----|-----|--------|
| III | 20PAU13 | DSC | Higher Corporate Accounting | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAU14 | DSC | Income Tax Law and Practice | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAU15 | DSC | Organizational Behaviour | 5 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAAU15 | | Organization Management* | | | | | | |
| III | 20PAU16 | SEC | Company Law & Secretarial Practice | 6 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAAU16 | | Financial Reporting-II* | | | | | | |
| III | 20PAU17 | GE | Allied: Business Statistics | 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 | 20PAUV04 | ACC | VAC-IV | 2 | 1 | 50 | - | 50 | 1 |
| IV | 20PAUJ07 | SEC | Aptitude / Placement Training | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ08 | SEC | Online Classes | 2 | 1 | - | - | - | C/NC** |

| Semester - V | | | | | | | | | |
|-------------------------------|--------------|------|---|---|---|-----|----|-----|------------|
| III | 20PAU18 | DSC | Cost Accounting | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAU19 | DSC | Banking Theory ,Law & Practice | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAAU19 | | Management Accounting-I* | | | | | | |
| III | 20PAU20 | DSC | Indirect Taxation | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAU21 | SEC | Research Methodology | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAU22 A | DSE | Elective: Financial Management (OR) | 6 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAAU22 | | Elective: Financial Management-I* | | | | | | |
| III | 20PAU22 B | | Elective: Entrepreneurial Development | | | | | | |
| IV | 20GSU05 | AECC | Non-Major Elective General Awareness | - | - | 100 | - | 100 | 2 |
| V | 20GSU06 | AECC | Law of Ethics | - | 2 | 100 | - | 100 | 2 |
| IV | 20PAUV0 5 | ACC | VAC-V | 2 | 1 | 50 | - | 50 | 1 |
| IV | 20PAUJ09 | SEC | Aptitude / Placement Training | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ10 | SEC | Online Classes | 2 | 1 | - | - | - | C/NC** |
| Semester - VI | | | | | | | | | |
| III | 20PAU23 | DSC | Management Accounting | 6 | 3 | 30 | 70 | 100 | 5 |
| III | 20PAAU23 | | Management Accounting-II* | | | | | | |
| III | 20PAU24 | DSC | Industrial Law | 5 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAU25 | SEC | Strategic Management | 5 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAU26 | DSC | Investment Management | 5 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAU27 A | DSE | Elective: Financial Markets & Institutions | 5 | 3 | 30 | 70 | 100 | 4 |
| III | 20PAAU27 | | Elective: Financial Management-II* | | | | | | |
| III | 20PAU27 B | | Elective: E- Commerce | | | | | | |
| III | 20PAU28 | SEC | Project work | 4 | - | 40 | 60 | 100 | 2 |
| IV | 20PAUV06 | ACC | VAC-VI | 2 | 1 | 50 | - | 50 | 1 |
| IV | 20PAUJ11 | SEC | Aptitude / Placement Training | 2 | 1 | 50 | - | 50 | Grade* |
| IV | 20PAUJ12 | SEC | Online Classes | 2 | 1 | - | - | - | C/NC* * |
| Credits Grand Total (140 + 4) | | | | | | | | | 144 |

- **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

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 | Modern Indian Language (MIL) | 2 | 3 | 6 | 100 | 200 |
| 2 | Part II | Ability Enhancement Compulsory Course (AECC) | 2 | 3 | 6 | 100 | 200 |
| 3 | Part III | Discipline Specific Course (DSC) | 16 | 5*10/4*6 | 74 | 100 | 1600 |
| 4 | | Discipline Specific Elective (DSE) | 2 | 4 | 8 | 100 | 200 |
| 5 | | Skill Enhancement Course (SEC) | 4 | 4*2/3*1/5*1 | 16 | 100 | 400 |
| 6 | | Skill Enhancement Course (SEC) | 2 | 2 | 4 | 100 | 200 |
| 7 | | Generic Elective (GE) | 4 | 4 | 16 | 100 | 400 |
| 8 | Part IV | Ability Enhancement Compulsory Course (AECC) | 4 | 2 | 8 | 100 | 400 |
| 9 | | Ability Enhancement Elective (AEE) | 4 | - | - | 50 | 200 |
| 10 | | Additional Credit Course (ACC) | 2 | - | - | 50 | 100 |
| 11 | | Additional Credit Course (ACC) | 4 | 1 | 4 | 50 | 200 |
| 12 | | Skill Enhancement Course (SEC) | 4 | - | - | 50 | 200 |
| 13 | | Skill Enhancement Course (SEC) | 4 | - | - | - | - |
| 14 | Part V | Ability Enhancement Compulsory Course (AECC) | 1 | 2 | 2 | 100 | 100 |
| 15 | | Ability Enhancement Compulsory Course (AECC) | 1 | - | - | 100 | 100 |
| | | Total | 56 | | 144 | | 4500 |

| List of Open Elective Papers | | |
|------------------------------|------|--|
| | S.No | Courses offered by the Departments (Additional Credit Courses) |
| Open Electives | 1 | Professional Ethics |
| | 2 | Introduction To Derivative Market |
| | 3 | Tourism Marketing |
| | 4 | Management Information System |
| | 5 | Business Process Outsourcing |
| | 6 | Time & Stress Management |
| | 7 | Insurance |
| | 8 | World Resources |
| | 9 | Personality Development |
| | 10 | Digital Learning |
| | 11 | Impact of Inflation and Deflation |
| | 12 | Google Ad Words |

| | | |
|-------------------------|---|------------------------------------|
| Open Electives for ACCA | 1 | Principles of Marketing |
| | 2 | Company Law & Secretarial Practice |
| | 3 | Banking Theory Law & Practice |
| | 4 | Tally (ERP - 9) & Internet |

| List of Elective Papers/ DSE | | |
|--|-------------|----------------------------------|
| (Can choose any one of the paper as electives) | | |
| | Course Code | Title |
| Electives/ DSE-I | 20PAU22 A | Financial Management |
| | 20PAU22 B | Entrepreneurial Development |
| Electives/ DSE-II | 20PAU27 A | Financial Markets & Institutions |
| | 20PAU27 B | E- Commerce |


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


Head BOS-Chairman,
 Department of Commerce (PA & AF,
 Hindusthan College of Arts & Science (Autonomous)
 Coimbatore
Academic Council – Member Secretary
Co-ordinator
Academic Audit Cell
 Hindusthan College of Arts & Science,
 Hi Coimbatore-641 028.

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

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

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

4. Components for Value Education (Part IV):

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

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 [50 objective type questions 50 x 1 = 50 Marks] | 100 |

8. Guidelines for Law of Ethics (Part V)

| Components | Marks |
|--|-------|
| Two Tests (each 2 hours) of 50 marks each [5 out of 8 descriptive type questions 5 x 10 = 50 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:

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

----- DEGREE CIA-I/CIA-II EXAMINATIONS -----20---

(----- SEMESTER)

BRANCH: -----

SUBJECT NAME: -----

Time: Two Hours

Maximum:50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

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

SECTION - B (4x 5 = 20 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

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

SECTION - C (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 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)

(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: | 20PAU01 | Course Title | | | | | Batch: | 2020-2021 and Onwards | |
| | | PRINCIPLES OF ACCOUNTANCY | | | | | Semester : | I | |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | Credits: | 5 |

COURSE OBJECTIVE:

- To enable the students to learn basic Accounting concepts and conventions
- To make the students skill fully to prepare and present the final accounts of sole trader.
- To learn about computation of depreciation
- To develop awareness of emerging trends in financial accounting

COURSE OUTCOMES (CO)

| No | COURSE OUTCOME | BLOOMS LEVEL |
|-----------|--|-------------------------|
| CO1 | Acquire the basic accounting knowledge to prepare effective and ethical financial statements of all type of business | K1 |
| CO2 | Develop the skill of recording financial transactions and preparation of reports in accordance with GAAP | K2 |
| CO3 | Demonstrate and apply various accounting practices applicable to all type of business | K3 |
| CO4 | Analyze the financial statements of all business types to enhance the knowledge of accounting | K4 |

SYLLABUS

| 20PAU0 1 | PRINCIPLES OF ACCOUNTANCY | Sem: I |
|---------------------|---|---------------|
| Unit No. | Topics | Hours |
| I | 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: entity, money measurement, going concern, cost, realization, accruals, periodicity, consistency, prudence (conservatism), materiality and full disclosures | 15 |

| | | |
|-----|--|----|
| | <p>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.</p> <p>iv. International Financial Reporting Standards (IFRS): - Need and procedures.</p> <p>v. From recording of a business transaction to preparation of trial balance including adjustments</p> | |
| II | <p>Business Income</p> <p>i. Measurement of business income-Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement.</p> <p>ii. Revenue recognition: Recognition of expenses.</p> <p>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.</p> | 14 |
| III | <p>Final Accounts</p> <p>Capital and Revenue Expenditures and Receipts: General Introduction only. Preparation of Financial Statements of non-corporate business entities</p> | 15 |
| IV | <p>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.</p> | 14 |
| V | <p>Consignment and Joint Venture</p> <p>Consignment: Features, Accounting treatment in the books of the consignor and consignee.</p> <p>Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Covertures of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).</p> | 14 |

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

Teaching Methods: 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

Reference Books:

1. Vinayakam.N, Mani.P.L, Nagarajan.K.L, "Principles of Accountancy" S.Chand & Company Ltd., Chennai.
2. Grewal.T.S, - "Introduction to Accountancy" S.Chand & Company Ltd., Chennai
3. Gupta.R.L, Gupta.V.K, Shukla.M.C, "Financial Accounting" SultanChand & sons, Chennai.
4. Grewal.T.S, Gupta.S.C, Jain.S.P, "Advanced Accountancy" SultanChand & sons, Chennai.

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

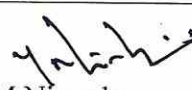

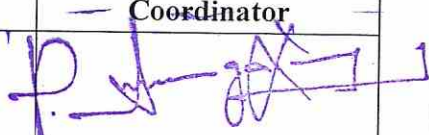
MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|--|--|
|  Dr.M.Nirmala Name & Signature of the Staff |  Dr.M.Nirmala |  Name & Signature Coordinator |

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

| | | | | | | | | | |
|---------------------|----------|---------------------------------------|---|---|---|---|---|------------------|-----------------------------|
| Course Code: | 20PAAU01 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | BASICS OF FINANCIAL ACCOUNTING | | | | | | Semester: | I |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | Credits: | 5 |

COURSE OBJECTIVE

1. To aim at equipping the students with the basic purpose of financial accounting .
2. To enable the students to understand the concepts relating to financial accounting in order to comprehend the qualitative characteristics of Financial Statements.
3. To introduce the Records relating to double-entry accounting.
4. To enable the students in applying the accounting treatment of Depreciation, Bank reconciliation statements and Rectification of errors.

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|--|--------------|
| CO1 | Identifying and summarizing the purpose of Financial Accounting | K1 |
| CO2 | Observing and Evaluating the qualitative characteristics of Financial Statements | K2 |
| CO3 | Discovering and Evaluating the use of double entry system and predicting the recording transactions. | K3 |
| CO4 | Applying and Analyzing the accounts related to Depreciation, Rectification of Errors, Bank Reconciliation Statement, and analysing the final accounts of the company | K4 |

| 20PAAU01 | BASICS OF FINANCIAL ACCOUNTING* | Sem: I |
|----------|--|--------|
| Unit No. | Topics | Hours |
| I | Purpose of Financial Accounting Define Financial Accounting – Purposes of Financial Statements for the Users – Main Elements of Financial Reports – Conceptual Framework – Definitions of Asset, Liability, Equity, Income & Expenses - Prudence. | 15 |
| II | Qualitative Characteristics of Financial Statements Concepts of Relevance, Faithful Presentation, Materiality, Substance Over Form, Going Concern, Business Entity, Accruals, Consistency, Comparability, Verifiability, Understand Ability and Timeliness | 14 |
| III | Accounting Records & Double Entry Accounting System Main Data Sources for Accounting – Different Business Documents | 15 |

| | | |
|----|--|----|
| | such as Sales Order, Purchase Order, Goods Received Note, Quotation, Goods Dispatched Note, Invoice, Credit & Debit Notes, Receipt, Remittance Advice, Cash Vouchers – Understand the Double Entry Accounting & Duality Concept – Types of Transactions such as Sales, Purchases, Payments & Receipts. | |
| IV | Recording Transactions Recording into Journals – Ledger Accounts – Balancing of Ledger Accounts – Accounting for Discounts, Sales Tax – Recording Cash Transactions – Accounting & Valuation of Inventories – Accruals & Prepayments – Tangible & Non-Tangible Assets – Depreciation & Amortisation Accounting – Receivables & Payables – Provisions & Contingencies – Errors & Rectification – Bank Reconciliation Statements | 14 |
| V | Trial Balance and Financial Statements Statements of Profit or Loss and Other Comprehensive Income, Cash Flow Statements, Balance Sheet – Events after Reporting Period – Interpretation of Financial Statements – Use of Basic Ratios Related to Profitability, Liquidity, Activity and Resource Utilization-Describe the Principle of the Equity Method of Accounting for Associate Entities | 14 |

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

Teaching methods: PowerPoint Projection through LCD, Assignment and Discussion

TEXT BOOKS

Text Book:

ACCA Text Material- *Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar's Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1*



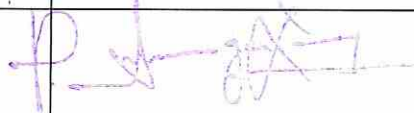
MAPPING WITH PROGRAM OUTCOMES

| 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

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|--|
|  Name & Signature of the Staff |  Dr.M.Nirmala |  Name & Signature |

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

| | | | | | | | | | |
|--------------|---------|--------------------------|---|---|---|---|---|-----------|-----------------------------|
| Course Code: | 20PAU02 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | PRINCIPLES OF MANAGEMENT | | | | | | Semester: | I |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 4 |

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 organization structure and functions. | K3 |
| CO4 | Explain and appraise the effectiveness of functions of management in the effectiveness of business decision making. | K4 |

SYLLABUS

| 20PAU02 | PRINCIPLES OF MANAGEMENT | Sem: |
|----------|---|-------|
| 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 |
| II | 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 |

| | | |
|------------|---|-----------|
| III | Organizing and Communication Organizing: Nature and Purpose- Importance – Process - Structure Types- Organization 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 |
| V | Directing, Controlling, Motivation and Leadership Meaning, Definition- Importance-Principles of Directing: Controlling – Meaning, Definition- Controlling techniques – - Motivation – need – determinants of behaviour – theories of motivation - X, Y and Z theories – Maslow’s theory. Leadership – Function – Styles – Theories. | 12 |

Note: Distribution of marks: 100% Theory

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

TEXT BOOKS

Text Book:

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

REFERENCE BOOKS

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




MAPPING WITH PROGRAM 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

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|---|
|  Dr.M.NIRMALA Name & Signature of the Staff |  Dr.M.Nirmala |  Name & Signature Co-ordinator |

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

| | | | | | | | | | |
|--------------|----------|---------------------------|---|---|---|---|-----------|-----------------------------|---|
| Course Code: | 20PAAU02 | Course Title | | | | | Batch: | 2020-2021 and Onwards | |
| | | PRINCIPLES OF MANAGEMENT* | | | | | Semester: | I | |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 4 |

COURSE OBJECTIVE

1. To introduce the students with the principles of management and various hierarchy levels.
2. To enlighten the different functions of research and development of management to achieve business objectives.
3. To develop the in-depth knowledge of the management functions performed in an organisation
4. To impart the various theories of leadership and to enable the students to analyse the use of financial systems.

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|--|--------------|
| CO1 | Identifying and understanding the strategic & operating levels of management | K1,K2 |
| CO2 | Interpreting and classifying the various functions of research and development of management | K2,K3 |
| CO3 | Examining and categorizing the management functions such as planning, organizing, decision-making, communicating, coordinating and control | K3, K4 |
| CO4 | Articulating the role of leadership theories and analysing the use of financial systems and IT in organizational management. | K2,K4 |

SYLLABUS

| | | |
|----------|---|--------|
| 20PAAU02 | PRINCIPLES OF MANAGEMENT* | Sem: I |
| Unit No. | Topics | Hours |
| I | Levels of management in an Organisation Understand the functions - Role and information needs of various levels of Management such as Strategic - Middle Management & Operational levels – Delegation of Authority – Communication – Formal & Informal Organisation | 12 |

| | | |
|-----|--|----|
| II | Functions of Research & Development Understand the role of different functions within an organisation such as R & D – Sales – Marketing – Production – Purchase - Administration - Finance & Accounting - Support Services - Human Resources – Relationship between Accounting and Other Business Functions - Outline the key Features and Applications of Block Chain Technology - Distributed Ledgers in Accountancy. | 12 |
| III | Functions of Management Understand the Fundamental Functions of Management - Planning Organising - Decision-Making – Communicating - Coordinating - Control | 12 |
| IV | Management and Leadership theories Management Theories Founded by Taylor – Fayol – Mayo - Mintzberg - Drucker - Define Leadership – Different Types of Leadership Styles – Approaches to Leadership theories – Adair – Fiedler – Bennis - Kotter - Heifetz - Ashridge - Blake - Mouton – Managing Teams | 12 |
| V | Use of financial systems and IT in organisation management <ol style="list-style-type: none"> 1. Role of Financial Systems in the Organisation with respect to Data Capturing, Accounting and Control of Business 2. Understand the Linkage between Financial Systems and other Functions of Management and Departments 3. Understand Importance of IT Systems in Planning, Monitoring & Controlling the Activities of Business Functions 4. Describe Cloud Computing as a Capability in Accountancy and How it Creates Benefits for the Organisation 5. Explain How Automation and Artificial Intelligence (AI) in Accounting Systems Can Affect the Role and Effectiveness of Accountants 6. Describe How the Application of Big Data and Data Analytics can improve the Effectiveness of Accountancy and Audit. Define cyber security and identify the key risks to data that cyber-attacks bring | 12 |

Note:

Distribution of marks: 100% Theory

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

TEXT BOOKS

Text Book:

ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar's Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1


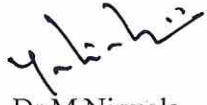

MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|--|
|  ISDC Name & Signature of the Staff |  Dr.M.Nirmala |  Name & Signature |

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

| | | | | | | | | | |
|---------------------|----------------|---|----------|----------|----------|----------|----------|------------------|------------------------------|
| Course Code: | 20PAU03 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | Practical –I – MS – Word, MS – Excel and MS – PowerPoint | | | | | | Semester: | I |
| Hrs/Week: | 3 | L | - | T | - | 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 |
| CO3 | Apply the features of MS-Word, MS-Excel and MS PowerPoint in creative preparation of reports and presentations. | K3 |
| CO4 | Examine and appraise the use of software in business needs. | K4 |

SYLLABUS

| | | |
|----------------|---|---------------|
| 20PAU03 | Practical –I – MS – Word, MS – Excel and MS – PowerPoint | Sem: I |
| Package | Topics | Hours |

| | | |
|------------------------|--|------------------|
| <p>MS Word</p> | <ol style="list-style-type: none"> 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 <ol style="list-style-type: none"> 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. d. Change the paragraph into two or three columns e. Check the spelling and grammar f. Use bullets and numbering g. Find and replace a word 6. Using Google Docs | <p>15</p> |
| <p>MS Excel</p> | <ol style="list-style-type: none"> 7. Design the Pay Roll of a company by considering the following conditions: <ol style="list-style-type: none"> 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 8. 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. 9. Using the data from Program 7 and perform the following functions <ol style="list-style-type: none"> a. Change heading of column into bold b. Make necessary alignment like center, left, right, etc., c. Rename the sheet d. Insert a new sheet e. Move a sheet f. Delete a sheet g. Hide/Unhide Column h. Change the Width and Height of the Column 10. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data. 11. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions. 12. Using Google Sheets | <p>15</p> |

| | | |
|--------------------------|---|-----------|
| MS PowerPoint | 13. Create a presentation about your company's product by using Insert, Design, Transitions and Animations features. 14. Create a presentation by inserting shapes, smart art, chart options, WordArt, Pictures, Clip Arts. 15. Prepare an organization chart with names of various levels of hierarchy. 16. Prepare a PowerPoint show to advertise your product. 17. 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 18. Using Google Slides | 15 |
|--------------------------|---|-----------|

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

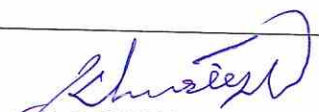

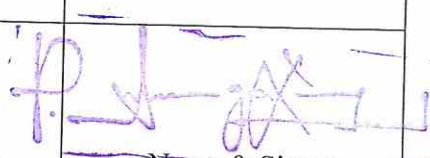
MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | 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

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

| | | |
|--|---|--|
| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|  Dr.J.CHRISTOPHER Name & Signature of the Staff |  Dr.M.Nirmala |  Name & Signature Co-ordinator |

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

| | | | | | | | | | |
|---------------------|----------------|------------------------------------|----------|----------|----------|----------|----------|-----------------------|--------------------------------------|
| Course Code: | 20PAU04 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | 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 market structure | K3 |
| CO4 | Correlate the economic concepts and applications of economic concepts in business decisions. | K4 |

SYLLABUS

| 20PAU04 | Allied : BUSINESS ECONOMICS | Sem: I |
|---------|--|--------|
| Unit No | Topics | Hours |
| I | Introduction to Business Economics Business Economics: Definitions, scope, role in Business decisions Economics systems – theories of economics - Interdependence of Micro and Macro Economics – theory of firm - Production Possibility Curve – consumer preference- utility analysis and Types of Utility | 10 |
| II | Demand and Supply Demand: Demand function - Determinants of demand – Demand elasticity, degrees and methods – Price, Income and cross elasticity - Demand forecasting: Introduction and techniques – Supply – meaning – Law of supply - Determinants of Supply – Elasticity of Supply. | 9 |
| III | Production Law 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 | 9 |
| 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 – scale of economies. | 10 |
| V | Market Structure Market structure – Perfect competition: features, Assumptions – Equilibrium of the firm – imperfect competitions: Monopoly: features – Short-run and long-run equilibrium of monopoly firm – Price discrimination – Monopolistic Competition: features – Assumption; Short run and Long run Equilibriums – Oligopoly: features - difference between perfect and Imperfect competitions. | 10 |

Note: Distribution of marks: 100% Theory

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

TEXT BOOKS

Text Book: .I.Dr.S.Sankaran "Business Economics" Margham publications, Chennai Reprint 2014

REFERENCE BOOKS

Reference Books:

1. Dr. A. Kalaiselvi "Managerial Economics" Aruna Publications, Chennai 2018.
2. S. K. Misra, V. K. Puri, "Business Economics", Himalaya Publishing House, 5th 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



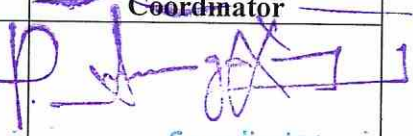
MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | 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.

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|--|---|
|  Dr. K. Kannan Name & Signature of the Staff. |  Dr. M. Nirmala |  Name & Signature |

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

| | | | | | | | | | |
|--------------|---------|----------------------|---|---|---|---|---|-----------|-----------------------------|
| Course Code: | 20PAU05 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | FINANCIAL ACCOUNTING | | | | | | Semester: | II |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | Credits: | 5 |

COURSE OBJECTIVE

- To enable the students learn about concepts of branch accounting
- To explore the knowledge about partnership accounting
- To make the students to prepare and present the partnership accounting under various situations
- To promote the knowledge about partnership firm sale to limited company.

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|---|--------------|
| CO1 | Describing the accounting terms in branch accounting and partnership accounting | K1 |
| CO2 | Summarize the accounting aspects of branch accounting, partnership firm, Deed, provision in the absentees of agreement. | K2 |
| CO3 | Solve the problems in branch accounting and admission, retirement and death of partners in partnership business | K3 |
| CO4 | Analyze the accounting procedure of branch accounting and partnership firm sale to limited company. | K4 |

SYLLABUS

| 20PAU05 | FINANCIAL ACCOUNTING | Sem: II |
|----------|---|------------|
| Unit No. | Topics | Hours |
| 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 |

| | | |
|-----|--|----|
| II | 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 |
| III | Admission of Partners Definition — Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital. | 14 |
| 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: PowerPoint Projection through LCD, Assignment and Discussion.

TEXT BOOKS

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

REFERENCE BOOKS

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


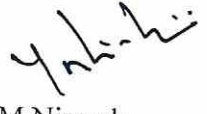

MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|---|
|  Dr.M.NIRMALA Name & Signature of the Staff |  Dr.M.Nirmala |  Name & Signature |

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

| | | | | | | | | | |
|---------------------|----------|--------------------------------|----------|----------|----------|----------|----------|------------------|--------------------------------------|
| Course Code: | 20PAU06 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | PRINCIPLES OF MARKETING | | | | | | Semester: | II |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 5 |

COURSE OBJECTIVE

1. To acquaint the knowledge about principles of modern marketing and ethics of marketing.
2. To make the students to understand the marketing environment, functions of marketing and its risks.
3. To impart the concept of Consumer Behavior and branding.
4. To enable the students to understand the important elements of marketing mix and channels of distribution and to help the students to acquire knowledge about Recent Trends in Marketing.

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|-------------|--|---------------------|
| CO1 | Remembering and describing the knowledge about Marketing and its ethics | K1 |
| CO2 | Identifying and examining the Marketing environment in India | K2 |
| CO3 | Inferring and evaluating the behavior of consumers in modern marketing | K3 |
| CO4 | Recognizing and classifying the trends in social Marketing and standards of Indian Marketing | K4 |

SYLLABUS

| 20PAU06 | PRINCIPLES OF MARKETING | Sem: II |
|----------------|---|----------------|
| Unit No | Topics | Hours |
| I | Introduction about Marketing Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept – Global Marketing – Marketing Ethics – Career Opportunities in Marketing. | 12 |

| | | |
|------------|---|-----------|
| II | Marketing Environment, Functions and Risks Introduction – Need and Importance of Environmental Analysis – Methods of Analysis – Internal Environment of the Organization– External Environment – Marketing Functions – Buying – Selling – Logistics – Storage – Financing – Risk Bearing – Standardization – Market Information. | 12 |
| III | Consumer Behaviour and Branding Consumer Behaviour – Meaning – Need for Studying Consumer Behaviour – Factors Influencing Consumer Behaviour – Market Segmentation – Modern Trends in Customer Relations Marketing– Branding – Introduction – Definition – Development – Types – Importance of Branding. | 12 |
| IV | Marketing Mix and Channels of Distribution Marketing Mix – Product Mix – Meaning of Product –New Product Development – Product Life Cycle – Labeling – Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman. | 12 |
| V | Recent Trends in Marketing and Initiatives Introduction – E-Commerce – Modern Trends in Tele Marketing – E-Marketing – E-Retailing – Relationship Marketing – Social Media Marketing – Green Marketing – Problems – Remedial Measures – Bureau of Indian Standards – Consumerism – Rights of Consumers – Marketing Research. | 12 |

Note: Distribution of marks 100%Theory

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

TEXT BOOKS

Text Book: *R.S.N.Pillai & Bagavathi - Modern Marketing Principles and Practicles, S.Chand publications 2019.*

REFERENCE BOOKS

Reference Books:

1. *Rajan Saxena, Marketing management – Tata McGraw-Hill Education*
2. *Philip kotler & Gary Armstrong- Principles of marketing -, Pearson Prentice Hall*
3. *V.S Ramasamy & Namakumari- Marketing management Publisher: S Macmillan India Ltd.*
4. *William G. Zikmund & Michael d' Amico- Marketing, South-Western College Pub*
5. *Essentials of Marketing – Paul Baines, Chris Fill & Kelly page, Oxford. University Press.*

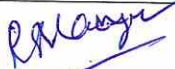


MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|---|--|---|
|  Dr.R.MANJUPRIYA Name & Signature of the Staff |  Dr.M.Nirjala |  Name & Signature |

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

| | | | | | | | | | |
|--------------|----------|---------------------------|---|---|---|---|-----------|-----------------------------|---|
| Course Code: | 20PAAU06 | Course Title | | | | | Batch: | 2020-2021 and Onwards | |
| | | BASICS OF COST ACCOUNTING | | | | | Semester: | II | |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 5 |

COURSE OBJECTIVE

1. To impart the knowledge about the accounting for cost and allocation of overheads
2. To make the students to know about the concepts, classification of cost and its behaviour
3. To enable the students to apply the accounting for material and labour costs of the entity.
4. To acquaint the students with the methods of costing, absorption and marginal costing

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|--|--------------|
| CO1 | Applying the concept of accounting for cost and inferring to allocation of overheads in costing | K1 |
| CO2 | Observing the concept and identifying the classification of costing in India | K2 |
| CO3 | Describing the accounting for material and analysing the labour costs of the entity in cost accounting | K3 |
| CO4 | Examining the methods of costing and inferring the marginal costing of the entity in cost accounting | K4 |

SYLLABUS

| | | |
|----------|--|---------|
| 20PAAU06 | BASICS OF COST ACCOUNTING | Sem: II |
| Unit No. | Topics | Hours |
| I | Information for Management Sources of data (Internal & External) – Concept of Cost – Cost Classification – Expenses – Function - Variability – Cost behaviour with use of Graphs – Concept of Cost Objects – Cost Units – Cost Centres – Data Analysis and Statistical Techniques. | 10 |

| | | |
|------------|---|-----------|
| II | Accounting for Costs – Material & Labour Accounting for material costs – Ordering – Receiving & Issuing material – Valuation of Purchases and Issues (FIFO & Weighted Average methods only) – EOQ – Inventory levels – Accounting for labour – Direct & Indirect cost of labour – Remuneration methods (Individual & Group) – Labour turnover – Overtime & Idle time – Labour efficiency – Capacity & Volume ratios . | 15 |
| III | Accounting for Costs – Overheads Accounting for Overheads – Allocation of Overheads to Production & Non-Production departments – Apportion service Overheads to Production Departments – Production Overhead Absorption. | 10 |
| IV | Methods of Costing Job Costing – Batch Costing – Process Costing (including joint products & by-products, equivalent production) – Service Costing – Differences between Absorption - Marginal Costing. | 10 |
| V | Budgeting & Standard costs Budgets – Standard Costs for Planning & Control – Flexible Budgets – Reconciliation budgeted profits with actual – Meaning & calculation of Standard Costs – Computation of Simple Variances v/s Budgets & Standards. | 15 |

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

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

TEXT BOOKS

Text Book:

ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar's Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1

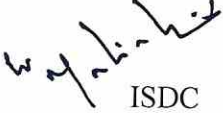


MAPPING WITH PROGRAM OUTCOMES

| 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

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|---|---|---|
|  ISDC |  Dr.M.Nirmala |  Name & Signature |

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

| | | | | | | | | | |
|--------------|---------|--------------------------------|---|---|---|---|---|-----------|-----------------------|
| Course Code: | 20PAU07 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | Allied: BUSINESS COMMUNICATION | | | | | | Semester: | II |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 4 |

COURSE OBJECTIVE

1. To identify the concepts and types related to Business Communication.
2. To know the art of effective speaking and writing skills.
3. To determine the official and personal correspondence.
4. To gain knowledge in drafting internal and external communication

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|--|--------------|
| CO1 | Describe the various modes of business communication | K1 |
| CO2 | Discuss the different types of skills required in business communication | K2 |
| CO3 | Explain the need for business communications to handle various business situations | K3 |
| CO4 | Examine the importance of effectiveness of different business communication modes. | K4 |

SYLLABUS

| 20PAU07 | Allied: BUSINESS COMMUNICATION | Sem: II |
|---------|---|---------|
| Unit No | Topics | Hours |
| I | Introduction Communication: Definition – Meaning – Objectives – Importance - Process – Principles of Communication – Essentials of Effective Communication – Classification of Communication – <i>Non Verbal Communication*</i> – Barriers to Communication – Ways to Overcome Barriers – Etiquettes of Communication. | 12 |

| | | |
|------------|---|-----------|
| II | <p>Effective Speaking</p> <p>Introduction – Principles of Effective Oral Communication – Vocal Control Pronunciation and Physical Behavior – Techniques of Effective Speech - Interpersonal Communication – Group Discussion – Definition – Process – Guidelines and Evaluation – Interview – Types of Interview – Techniques of Interview. Power Point Presentation – <i>Ways to Make Presentations Effective*</i>.</p> | 13 |
| III | <p>Effective Writing</p> <p>Written Communication – Meaning – Objectives – Merits – Demerits – Business Letter – Essentials – Layout and Parts of a Business Letter - Report Writing – Process – Types of Reports – <i>Graphical Representation of Data and Interpretation*</i>.</p> | 10 |
| IV | <p>Office and Personal Correspondence</p> <p>Office Communication – Internal Memos, Office Circulars – Secretarial Correspondence – Board Meetings – Letters to Shareholders , Debenture Holders and Registrar of Companies – Notice – Agenda – Minutes of Meetings – Personal Correspondence – Preparation of Curriculum Vitae – Job Application – Appointment Letters – Interview Letters – <i>Role of Social Media in Communication*</i>.</p> | 12 |
| V | <p>Business Correspondence</p> <p>Trade Communication – Trade Enquiries – Quotations – Tenders – Placing Orders, Complaints, Claims – Adjustments and Follow-Up – Sales Letters – Circular Letters – Banking and Insurance Communication – <i>Electronic Forms of Official Communication*</i>.</p> | 13 |

Note: Distribution of marks 100%Theory

*** Self-study.**

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

TEXT BOOKS

Text Book:

1. Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand & Sons-2018

REFERENCE BOOKS

Reference Books:

1. Ramesh .M.S., & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi
2. Rodriquez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.
3. Varinder Kumar, " Business Communication", Kalyani Publishers, New Delhi
4. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, New

Delhi.



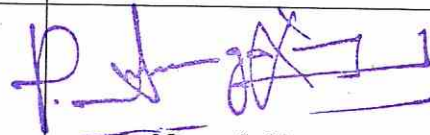
MAPPING WITH PROGRAM OUTCOMES

| 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.

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|--|
|  Dr.M.NIRMALA Name & Signature of the Staff |  Dr.M.Nirmala |  Name & Signature Co-ordinator |

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

| | | | | | | | | | |
|---------------------|---------|-----------------------------|---|---|---|---|---|------------------|--------------------------------|
| Course Code: | 20PAU08 | Course Title | | | | | | Batch: | 2020-2021 & Onwards |
| | | CORPORATE ACCOUNTING | | | | | | Semester: | III |
| 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 | BLOOMS LEVEL |
|------|--|--------------|
| 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. | K3 |
| CO3 | Apply the concepts and provisions in preparation of company accounts under various situations. | K3 |
| CO4 | Analyze and appraise the accounting process and methods of preparation of various accounting statements in corporate accounts. | K4 |

SYLLABUS

| 20PAU08 | 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 |
| II | Underwriting of shares and Debentures | 15 |

| | | |
|-----|--|----|
| | Definition – meanings – Purpose and importance of writing – Under writing commission – types of underwriting – Accounting treatment of underwriting | |
| III | 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 – redemption out of profit, out of capital. | 14 |
| IV | Profit prior to incorporation and Final accounts of a Company 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 Companies Act. | 14 |
| V | Liquidation of Company Meaning of liquidation – order of payment – preferential payment – Liquidators final statement of account – remuneration – statement of 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.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,

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.
6. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

WEB RESOURCES

Web Link: <https://www.freebookcentre.net/business-books-download/Corporate-Accounting.html>

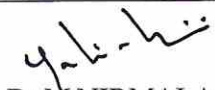

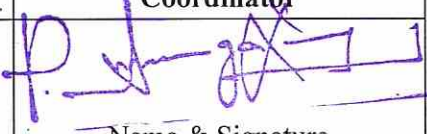
MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|---|
|  Dr.M.NIRMALA Name & Signature of the Staff |  Dr.M.NIRMALA Name & Signature |  Name & Signature Co-ordinator |

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

| | | | | | | | | | |
|---------------------|----------------|---------------------|----------|----------|----------|----------|----------|------------------|--|
| Course Code: | 20PAU09 | Course Title | | | | | | Batch: | 2020-2021 & Onwards |
| | | 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 | BLOOMS LEVEL |
|-------------|---|---------------------|
| CO1 | Understand the provisions of business law in India. | K1 |
| CO2 | Explain the pertinence of laws relating to contracts, sale of goods and partnership | K2 |
| CO3 | Express the implications of the legal aspects in business transactions | K3 |
| CO4 | Interpret the need and relevance of laws relating to contracts, sale of goods and partnership | K4 |

SYLLABUS

| 20PAU09 | BUSINESS LAW | Sem:III |
|-----------------|--|----------------|
| Unit No. | Topics | Hours |
| 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. | 14 |
| II | Contract of Agency Creation of agency – Personal liability of an agent – Agency by ratification | 15 |

| | | |
|-----|--|----|
| | – Conditions and effects – Duties and Rights of principal and agent – Termination of agent. | |
| III | 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. | 14 |
| IV | Indian 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. | 15 |
| 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 Theory 100%

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

TEXT BOOKS

1. Kapoor .N.D, “Elements of Mercantile Law” Sultan Chand & Sons, New Delhi. 2020..

REFERENCE BOOKS

1. Sreenivasan M.R. , “Business Laws”, Margam Publications, Chennai.
2. Pillai R.S.N., “Business Law”, S.Chand & Company Ltd., 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, New Delhi




MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 |
|---------|-----|-----|-----|-----|
| CO1 | S | S | M | 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.

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|--|
|  Mrs.B.SHEELA Name & Signature of the Staff |  Dr.M.NIRMALA Name & Signature |  Name & Signature Curriculum Development Cell |

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

| | | | | | | | | | |
|---------------------|---------|---|---|---|---|---|---|------------------|-----------------------------|
| Course Code: | 20PAU10 | Course Title PRINCIPLES OF AUDITING | | | | | | Batch: | 2020-2021 and Onwards |
| | | | | | | | | Semester: | III |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | 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 Assets and Liabilities.
- To enlighten the students about the audit and investigation of profits/losses and understand the process of auditing adopted in various entities.

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|---|--------------|
| CO1 | Recalling and interpreting the basic concepts of auditing in India | K1 |
| CO2 | Describing and understanding the strategies adopted in auditing | K2 |
| CO3 | Summarizing and determining the auditing procedures on Stocks and Liabilities | K3 |
| CO4 | Interpreting and Analyzing the audit of analyzing the Financial Institutions | K4 |

SYLLABUS

| 20PAU10 | PRINCIPLES OF AUDITING | Sem: III |
|----------|---|-------------|
| Unit No. | Topics | Hours |
| I | Evolution of Auditing 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 – Auditing and Assurance Standards Board(AASB) | 14 |

| | | |
|------------|---|-----------|
| II | Audit Planning and Documentation Audit Note Book – Working Papers - Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledgers - Errors and Fraud –Audit Evidance | 14 |
| III | Verification and Valuation of Assets & Liabilities Verification and Valuation of Assets and Liabilities – Auditor’s Position Regarding the Valuation and Verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves | 15 |
| IV | Audit of Financial Statements and Investigation 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 | 15 |
| V | Auditing of Banking, Insurance and Other Organizations Banking Companies – Insurance Companies – Educational Institutions –Hotels and Clubs – Hospitals – Audit of Computerized Accounts – Electronic Auditing | 14 |

Note: Distribution of Marks: Theory 100%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Book: *B.N. Tandon, “Practical Auditing For UG Courses”, S. Chand Company Ltd Delhi- 2010*

REFERENCE BOOKS

- 1. DinkarPagare, “Principles of Auditing”, Sultan Chand & Sons, New Delhi*
- 2. Jain & Narang, “Principles of Auditing”, Kalyani Publishers, New Delhi*
- 3. Kamal Gupta, “Auditing “, Tata McGraw hill, New Delhi*
- 4. Ravinder Kumar & Virender Sharma “Auditing Principles & Practice”*
- 5. S.K. Basu “Fundamentals of Auditing” Pearson Publications, New Delhi*

MAPPING WITH PROGRAM OUTCOME




| CO \ PO | 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

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|--|
|  Mrs.B.SHEELA Name & Signature of the Staff |  Dr.M.NIRMALA Name & Signature |  Name & Signature Co-ordinator |

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

| | | | | | | | | | |
|---------------------|----------|---|---|---|---|---|---|------------------|-----------------------------|
| Course Code: | 20PAAU10 | Course Title PRINCIPLES OF AUDITING & ASSURANCE | | | | | | Batch: | 2020-2021 and Onwards |
| | | | | | | | | Semester: | III |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | Credits: | 4 |

COURSE OBJECTIVE

- To develop the knowledge regarding the concept of Audit and Assurance.
- To impart the skills needed for audit planning and risk assessment.
- To comprehend the procedures of internal control and audit tests.
- To enable the students to infer the audit evidence, report and to identify the audit of specific items.

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|--|--------------|
| CO1 | Identifying and describing the Concept of Auditing and audit of receivables and payables | K1 |
| CO2 | Summarizing and examining the planning and testing of Auditing | K2 |
| CO3 | Comprehending and describing the Internal Controls and techniques of auditing | K3 |
| CO4 | Exploring and analysing the Audit regulation and reporting | K4 |

SYLLABUS

| 20PAAU10 | PRINCIPLES OF AUDITING & ASSURANCE | Sem: III |
|----------|--|-------------|
| Unit No. | Topics | Hours |
| I | Audit Framework & Regulation Concept of Audit and Assurance – Professional Ethics of an Auditor – Scope of Internal and External Audit – Governance & Audit | 14 |
| II | Audit planning & Risk Assessment Obtaining and Planning for Audit Assignments – Understanding the Entity and Its Environment – Assessing Audit Risk – Risk Assessment Procedure - Fraud Risk – Interim Audit and Impact of Work Performed - Audit Planning & Documentation – Audit Working Papers. | 15 |

| | | |
|------------|--|-----------|
| III | Internal Control & Audit Tests Internal Control System Assessment – Control Environment - Monitoring of Controls – Evaluation of Internal Control System by Auditor – Test of Control – Communication on Internal Controls - Internal Control Systems for Preparing the use of Narrative Notes - Flowcharts and Questionnaires. | 14 |
| IV | Audit Evidence & Reporting Techniques of Collecting Audit Evidence – Inspection- Observation, External Confirmation- Recalculation- Analytical Procedures - Enquiry – Quality and Quantity of Audit Evidence – Audit Sampling – Computer Assisted Auditing Techniques – Review Procedures including Subsequent Events - Going Concern- Written Representations – Auditor’s Report Contents & Opinion – Objectives - Importance of Quality Control Procedures in Concluding an Audit - Need for Auditors to Communicate with those charged with Governance. | 15 |
| V | Audit of Specific Items Audit of Receivables, Inventory - Payables & Accruals - Bank & Cash, Tangible - Intangible Assets, Share Capital – Reserves- Directors’ Remuneration – Details of Audit - Reporting – Use of Management Representation | 14 |

Note: Distribution of marks: 100% Theory

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS


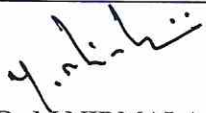
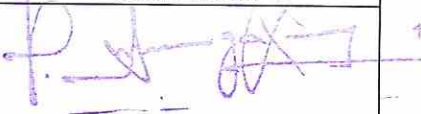
Text Book: ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar’s Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|---|---|---|
|  ISDC |  Dr.M.NIRMALA Name & Signature of the Staff. |  Name & Signature Co-ordinator |

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

| | | | | | | | | | |
|--------------|---------|--|---|---|---|---|-----------|--------------------------|---|
| Course Code: | 20PAU11 | Course Title | | | | | Batch: | 2020-2021 and Onwards | |
| | | PRACTICAL – II – TALLY (ERP 9) AND INTERNET | | | | | Semester: | III | |
| Hrs/Week: | 5 | L | - | T | - | 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 Internet 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. | K3 |
| CO4 | Examine and appraise the use of accounting software and internet in business needs. | K4 |

SYLLABUS

| 20PAU11 | PRACTICAL – II – TALLY (ERP 9) & INTERNET | Sem: III |
|-----------------|--|----------|
| Package | Programs | 60 Hours |
| TALLY | 1 Create Company, Groups and Ledgers 2. Accounting Vouchers- Receipts Vouchers, Payment Vouchers, Purchase Vouchers, Sales Vouchers, Contra Vouchers, Journal Vouchers Debit Note, Credit Note, Memorandum Vouchers 3. Discount Management- Cash Discount, Trade Discount 4. Inventory Information- Stock Groups, Stock Items, Units of Measure 5. Prepare simple Payroll voucher and to display payroll report (pay slip report, pay sheet report and payroll statements report) 6. Display, and Print Books / Reports 7. Accounting GST for the transactions 8. Creating GST Ledger (CGST / SGST / IGST) under Duty and Taxes Group | 30 |
| Internet | 1. Creating e-mail ID and exploring the features available. 2. Sending application through e-mail to different companies. 3. Using Browsers and its features 4. Use Search Engines, collect annual reports of 5 different companies 5. Use Search Engines, collect data relating to cheapest flight ticket for a | 30 |

| | | |
|--|--|--|
| | particular destination through different routes and prepare a list 6. Visit Job search sites, search for a suitable job opening and register your profile in the sites 7. Use Bookmark tool 8. Check the data in the browser's history bar. Then empty the browser's history. | |
|--|--|--|

Note: Distribution of Marks: Practical 100%

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 | M |

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

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|--|
|  Dr.J.CHRISTOPHER Name & Signature of the Staff |  Dr.M.NIRMALA Name & Signature |  Name & Signature |

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

| | | | | | | | | | |
|--------------|----------|-------------------------|---|---|---|---|---|-----------|-----------------------|
| Course Code: | 20PAAU11 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | FINANCIAL REPORTING - I | | | | | | Semester: | III |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 3 |

COURSE OBJECTIVE

- To impart the knowledge and understanding of various accounting standards and the conceptual framework.
- To make the students learn the Application of IFRS and the accounting policies
- To expose and infer the revenue recognition and deferred income concepts.
- To enable the students to prepare, analyse and to interpret the Financial Statements.

COURSE OUTCOMES (CO)

| | | |
|-----|--|----|
| CO1 | Defining and describing the use and application of the IFRS & (IND AS in India) | K1 |
| CO2 | Summarising and applying knowledge of Accounting for Transactions using Accounting Standards and Accounting policies | K2 |
| CO3 | Examining and analysing the Financial Statements | K3 |
| CO4 | Applying and exploring the revenue recognition and financial performance of evolution | K4 |

SYLLABUS

| | | |
|----------|---|----------|
| 20PAAU11 | FINANCIAL REPORTING – I | Sem: III |
| Unit No | Topics | Hours |
| I | Use of IFRS and Ind AS Application of IFRS in India through the use of IND AS – The Applicability of IND AS – The Mapping of IND AS to IFRS – Differences between IFRS & IND AS – The list of IFRS (IND AS) – Process of Transition to IFRS for the First Time. | 12 |
| II | Application of IFRS (Ind AS) For Transactions Asset Based Standards – PPE - Intangible Assets – Borrowing Costs, Impairment of Assets – Inventory and Biological Assets – Provisions & | 12 |

| | | |
|-----|---|----|
| | Contingencies – Events After Reporting Period – Accounting Policies – Estimates and Errors. | |
| III | Revenue Recognition Principles of Recognising Revenue of the Business – Revenue Recognition for Goods & Services – Interest and Dividends – Concept of Deferred Income and Accounting . | 12 |
| IV | Preparation & Presentation of Financial Statements Thorough knowledge of Preparation & Presentation of Financial Statements by Incorporating the Effects of the Accounting Standards (Covered in Module 2 & 3 only) - Statement of Profit or Loss – Other Comprehensive Income – Statement of Financial Position (Balance Sheet). | 12 |
| V | Analysis of Financial Statements Analyse the Financial Performance – Using the Financial Statements – Ratios in Performance Evaluation – Trend Analysis – Comparison with Competition or Industry Average. | 12 |

Note: Distribution of Marks: Theory 60% , Problem 40%

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

TEXT BOOKS

Text Book:

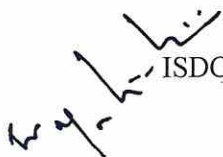

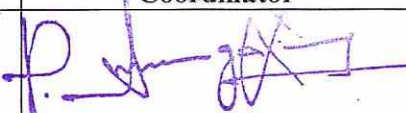
ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar's Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1

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

S - Strong; M-Medium; L-Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|---|---|--|
|  ISDC |  Dr.M.NIRMALA Name & Signature |  Name & Signature |

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

| | | | | | | | | | |
|---------------------|---------|------------------------------------|---|---|---|---|---|------------------|------------------------|
| Course Code: | 20PAU13 | Course Title | | | | | | Batch: | 2020-2021 & Onwards |
| | | HIGHER CORPORATE ACCOUNTING | | | | | | Semester: | IV |
| Hrs/Week: | 6 | L | 6 | T | - | 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 |
| CO3 | Apply relevant procedure while preparing the accounts with regards to inter-entity relationships, banking and insurance businesses | K3 |
| CO4 | Analyze and appraise the methods of accounting for each type of inter-entity relationships, banking and insurance businesses | K4 |

SYLLABUS

| 20PAU13 | HIGHER CORPORATE ACCOUNTING | Sem: IV |
|----------|--|---------|
| Unit No. | Topics | Hours |
| I | Valuation of Shares and Goodwill Meaning, Definition, Need & Methods of Valuation of Goodwill – | 15 |

| | | |
|-----|---|----|
| | Average Profit Method, Super Profit Method and Capitalization method - Valuation of Shares. | |
| II | 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 | 15 |
| III | 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. | 14 |
| IV | Accounting for Banking Companies and Insurance Companies 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. | 14 |
| V | Holding and Subsidiary Companies 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]. | 14 |

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

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

TEXT BOOKS

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

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.
4. Pillai .R.S.N., Bagavathi& S. Uma., "Fundamentals of Advanced Accounting" S. Chand & Co., New Delhi.
5. Anil Kumar, Corporate Governance: Theory and Practice, Indian Book House, New Delhi

WEB RESOURCES

Web Link: Web Link: <https://www.geektonight.com/corporate-accounting-notes/>

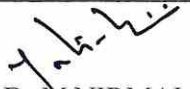
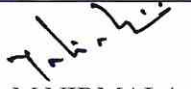
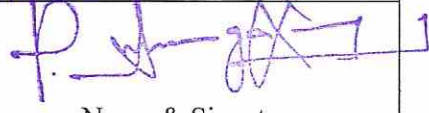
MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|---|
|  Dr.M.NIRMALA Name & Signature of the Staff |  Dr.M.NIRMALA Name & Signature |  Name & Signature Co-ordinator |

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 Coimbatore-641 028.

| | | | | | | | | | |
|--------------|---------|-----------------------------|---|---|---|---|-----------|---------------------------|---|
| Course Code: | 20PAU14 | Course Title | | | | | Batch: | 2020-2021 & Onwards | |
| | | INCOME TAX LAW AND PRACTICE | | | | | Semester: | IV | |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | Credits: | 5 |

COURSE OBJECTIVE

1. To acquaint various concepts of income tax and related terminologies.
2. To familiarize with computing income under various heads of income.
3. To gain knowledge in calculation of exempted income from various sources.
4. 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 | K3 |
| CO4 | Analyzing the tax liability of an individual and E-filing procedure. | K4 |

SYLLABUS

| 20PAU14 | 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 |
| II | 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 | 14 |

| | | |
|-----|--|----|
| | value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property. | |
| III | 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. | 15 |
| 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: Problem 60% Theory 40%

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

TEXT BOOKS

Text Book:

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

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

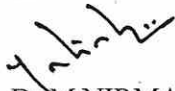


MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 |
|---------|-----|-----|-----|-----|
| CO1 | S | S | M | M |
| CO2 | S | S | S | M |
| CO3 | M | M | M | 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.

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|---|--|--|
|  Dr.M.NIRMALA Name & Signature of the Staff |  Dr.M.NIRMALA Name & Signature |  Name & Signature |

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

| | | | | | | | | | |
|---------------------|---------|---------------------------------|---|---|---|---|---|------------------|-----------------------------|
| Course Code: | 20PAU15 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | ORGANIZATIONAL BEHAVIOUR | | | | | | Semester: | IV |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 4 |

COURSE OBJECTIVES:

1. To help the students to develop cognizance of the importance of Organizational behavior.
2. To enable them to understand individual behavior.
3. To make the students learn the skills of Motivation and Learning theories.
4. To enhance the understanding of the Group dynamics and leadership theories.

COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|------|---|--------------|
| CO1 | Identifying and emphasizing the concepts of organizational behavior and people behavior in an organization. | K1 |
| CO2 | Understanding and analyzing the theories of leadership and motivation in organizational behaviour | K2 |
| CO3 | Examining and explaining the components of perception , attitudes of individuals in the organization | K3 |
| CO4 | Understanding and exploring the Contributing Disciplines, Schedules of Reinforcement and Approaches to Management Organizational Change | K4 |

SYLLABUS

| 20PAU15 | ORGANIZATIONAL BEHAVIOUR | Sem: IV |
|----------|--|------------|
| Unit No. | Topics | Hours |
| I | Introduction of Organizational Behaviour Definition – Need – Nature – Scope of Organizational – Challenges and Opportunities for Organizational Behaviour – Contributing Disciplines to the Organizational Behaviour. | 12 |
| II | Foundations of Individual Behaviour Personality: Determinants of personality – Types – Development of personality – Assessment – Measuring Techniques – Erikson's Eight Life Stages -. Perception: Nature –Importance – Differences between Perception & Sensation – Process of Perception – Managerial Implications of Perception Attitudes: Features of Attitudes – Importance – Components - Sources of Attitudes and its Application - Traits relevant to Work Behaviour –Psychoanalytical social learning | 12 |
| III | Learning & Motivation Learning: Theories of Learning – Components – Determinants - Shaping - Schedules of Reinforcement – Its Organizational Applications - Motivation Concepts: Theories of Motivation: Herzberg – Alderfer – McGregor - Maslow – Applications of Motivation Theory. | 12 |
| IV | Group Dynamics -Foundations of Group Behaviour – Stages of Group Development – Factors affecting Group and Team Performance – Role of Informal Group - Group Decision Making Techniques – Brainstorming - Work Stress: Stressors in the Workplace – Managing Workplace Stress. | 12 |
| V | Leadership Theories Definition – Nature & Characteristics – Functions of Leader - Qualities of Good leader - Theories of Leadership — Transformational Leadership – Sources of Power Change Process: Forces for Change – Resistance to Change – Overcoming Resistance to Change – Approaches to Management Organizational Change Implementing. | 12 |

Distribution of Marks Theory 100%

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

TEXT BOOKS

1. S.S.Khanka - "Organisational Behaviour," S.Chand & Company Ltd New Delhi, First Edition

REFERENCE BOOKS

Reference Books:

1. Robbins S.P.Judge, T.A..Sanghi.S- "Organizational Behavior", Pearson Publications
2. Shashi k. Gupta & Rosy Joshi " Organizational Behaviour", Kalyani Publishers, Ludhiana, Second Revised Edition
3. Dr.M.Nirmala – "Organisational Behaviour Text and Cases", Narain Publications, Chennai
4. Uma Sekaran – " Organisational Behaviour" Text and Cases, Tata McGraw-Hill Publishing Company Limited, New Delhi, 4. Chandan J.S –"Organizational Behavior", VIKAS Publications



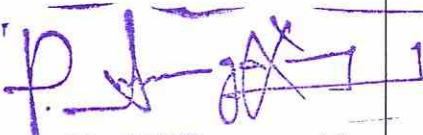
MAPPING WITH PROGRAM OUTCOMES

| CO \ 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

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|--|
|  Dr.M.NIRMALA Name & Signature of the Staff |  Dr.M.Nirmala Name & Signature |  Name & Signature of the Staff Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028. |

| | | | | | | | | | |
|---------------------|----------|--------------------------------|---|---|---|---|---|------------------|--------------------------|
| Course Code: | 20PAAU15 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | ORGANIZATION MANAGEMENT | | | | | | Semester: | IV |
| Hrs/Week: | 5 | L | 5 | T | - | P | - | Credits: | 4 |

COURSE OBJECTIVE:

- To identify the different types of organisations and its stakeholders.
- To facilitate the students to understand the environment and its effect on business.
- To enable the students to learn the competitive analysis.
- To introduce the students about the framework of the organization and corporate governance.

Course Outcome (CO)

| | | |
|-----|---|----|
| CO1 | Identifying and analysing the types of organisation and relate the stakeholders analysis. | K1 |
| CO2 | Understanding and exploring the impact of business environment and the effects in an organisation. | K2 |
| CO3 | Examining and analysing the overall performance of the competitive analysis in the organisation | K3 |
| CO4 | Analysing and exploring the organisation structure and the Role of Corporate Governance and business ethics in the organization | K4 |

SYLLABUS

| 20PAAU15 | ORGANIZATION MANAGEMENT | Sem: IV |
|----------|---|------------|
| Unit No | Topics | Hours |
| I | Types of Organisation & Stakeholder Analysis Definition - Features of Business Organisation – Purpose – Types – Main Features - Profit oriented – Not for profit - Public Sector – Co-operatives – Non-Government (NGOs) – Stakeholders of an Organisation – Internal – External – Objectives of Stakeholders – Satisfaction of Stakeholder on Objectives – Power & Interest of Stakeholders in the Organisation (use of Mendelow matrix) | 12 |

| | | |
|------------|---|-----------|
| II | <p>Effect of Environment on Organisation Political factor – Policy Framework of Political System – Legal Factors Framework Influence the Business Organisation in terms of Employment – Consumer Protection – Data Security – Macro Economic Factors – Macro Economic Policies – Inflation – Interest Rates – Unemployment – Fiscal and Monetary Policies – Global Economic Environment – Social and Demographic factors – Impact of changes in Social Structure – Values and Demographic changes – Technological factors – Information Technology – Automation - Digitisation.</p> | 12 |
| III | <p>Competition Analysis Role of Competition – Impact on the Business Organisation – Competition data to Evaluate Performance – Influence of Competition on Business using Porter’s Five Forces model - SWOT analysis and Porter’s Value Chain.</p> | 12 |
| IV | <p>Organisation Structure Formal and Informal Structures – Types - Entrepreneurial – Functional – Divisional - Matrix and Boundary – Less Organisations – Merits –Demerits – Types of Organisation – Separation of Ownership from Management – Concept of Span of Control – Centralisation Vs Decentralisation of Business Functions – Shared Services Approach – Off Shoring and Outsourcing of Business Functions – Hierarchical levels of Business Organisation.</p> | 12 |
| V | <p>Governance Principles of Corporate Governance – Stewardship Function of the Board – Role of Committees in Governance - Audit Committee –Remuneration Committee – Recruitment Committee – Shareholders Relations Committee – Governance & Social Responsibility of an Organisation – Role of Ethics in Business.</p> | 12 |

Distribution of Marks Theory 100%

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

TEXT BOOKS

Text Book:

ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar’s Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1



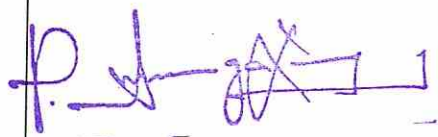
MAPPING WITH PROGRAM OUTCOME

| 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 | S |

S - Strong; M-Medium; L-Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|---|---|--|
|  ISDC |  Dr.M.NIRMALA Name & Signature |  Name & Signature |

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

| | | | | | | | | | |
|---------------------|----------------|---|----------|----------|----------|----------|----------|------------------|--------------------------------------|
| Course Code: | 20PAU16 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | COMPANY LAW & SECRETARIAL PRACTICE | | | | | | Semester: | IV |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | Credits: | 4 |

COURSE OBJECTIVE:

- To understand the features and importance of company law and secretarial practice.
- To understand the various documents and types of meeting.
- To develop and understanding of the company law and acquire the ability to analyse the provisions of it.
- To develop the students to understand company secretarial practice and the role, powers, duties and liabilities of company secretary.

Course Outcome (CO)

| S.No | COURSE OUTCOME | BLOOMS LEVEL |
|-------------|---|---------------------|
| CO1 | Identifying the companies act and Understand the various provisions. | K1 |
| CO2 | Understanding the working knowledge of secretarial practices. | K2 |
| CO3 | Examine the role of secretary in company meeting and company management. | K3 |
| CO4 | Analyse the various documents which are required in company and procedure for conducting meetings in an organization. | K4 |

SYLLABUS

| 20PAU16 | COMPANY LAW AND SECRETARIAL PRACTICE | Sem: IV |
|---------|--|------------|
| Unit No | Topics | Hours |
| I | <p>Introduction to Company</p> <p>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.</p> | 14 |
| II | <p>Documents</p> <p>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 and red herring prospectus, misstatement in prospectus.</p> | 14 |
| III | <p>Company Management</p> <p>Directors – Director Identification Number (DIN)- Qualifications and Disqualifications of directors – Appointment of Women Directors, KMP - Appointment of Directors –Independent Directors - Removal of Directors – Directors Remuneration – Powers, Duties and Liabilities.</p> | 14 |
| IV | <p>Company Secretary</p> <p>Company Secretary – Types – Positions – Qualities – 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– Secretarial standards. Drafting of Correspondence relating to the meetings – Notices – Agenda –Minutes. Latest Amendments as per companies Act 2013 & 2015</p> | 15 |
| V | <p>Company Meetings</p> <p>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 valid meeting-notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.</p> | 15 |

Distribution of Marks Theory 100%

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

TEXT BOOKS**Text Book:**

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

REFERENCE BOOKS**Reference Books:**

1. S. Badi Alam and Saravanavel, "Company Law", Himalaya Publications, Chennai.
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.



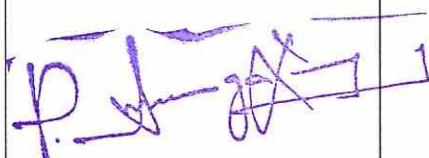
MAPPING WITH PROGRAM OUTCOME

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

S - Strong; M-Medium; L-Low

ASSESSMENT PATTERN

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|--|---|---|
|  Dr. R. GEETHA Name & Signature of the Staff |  Dr. M. NIRMALA Name & Signature |  Name & Signature Co-ordinator |

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

| | | | | | | | | | |
|---------------------|----------|---------------------------------|----------|----------|----------|----------|----------|------------------|--------------------------------------|
| Course Code: | 20PAAU16 | Course Title | | | | | | Batch: | 2020-2021 and Onwards |
| | | FINANCIAL REPORTING - II | | | | | | Semester: | IV |
| Hrs/Week: | 6 | L | 6 | T | - | P | - | Credits: | 4 |

COURSE OBJECTIVE:

- To understand the various Accounting Standards those are applicable to Corporate Entities.
- To prepare Financial Statements for Individual Entities.
- To introduce the basics of Group accounts and the preparation of Consolidated Financial Statements.
- To provide an insight about the Current Developments in Financial Accounting

Course Outcome (CO)

| | | |
|-----|---|----|
| CO1 | Memorizing and analysing the accounting standards,IFRS (IND AS in India) and applying to various Business Contexts | K1 |
| CO2 | Describing and identifying the preparation of Single Entity Financial Statement of the business entity | K2 |
| CO3 | Identifying and describing the consolidated financial statements and basics of group of accounts | K3 |
| CO4 | Understanding and exploring the current developments in financial accounting and concluding as Integrated Reporting | K4 |

SYLLABUS

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|----------------|--|--------------------|
| 20PAAU16 | FINANCIAL REPORTING – II | Sem: IV |
| Unit No | Topics | Hours |
| I | Application of Accounting Standards Standards related to Incomes Taxes – Cash Flows – Government Grants – Effects of changes in Foreign Exchange Rates - Investments in Associates & Joint Ventures – Leases – Financial Instruments (excluding hedge Accounting & Impairment of Financial assets) – Earnings Per Share – Investment Property – Non-Current Assets held for sale and fair value Measurement. | 15 |
| II | Preparation of Single Entity Financial Statements Preparation of statement of changes to Equity – Cash Flow Statements for a Single Entity – Statement of Profit or Loss – Balance Sheet. (with adjustments pertaining to the standards covered in module 1) | 14 |

| | | |
|------------|---|-----------|
| III | Group Accounts - Basics Concept of Group – Concepts of Parent - Subsidiary & Associate – Control of parent over Subsidiary – Concept of Non-Controlling Interest – Basics of Consolidation – Identify which entity should Prepare Consolidated Financial Statements. | 14 |
| IV | Preparation of Consolidated Financial Statements Consolidated Financial Statements (excluding group cash flow statement) for a Simple Group with one Subsidiary – One Associate – Computation of fair value of Net Assets – Goodwill and Non - Controlling Interest (NCI) on Date of Acquisition -Computation of Group Reserves on date of Consolidation – Fair Value adjustments on Consolidation – Effects of Intra-Group Trading on Consolidation –Disposal of Parent’s Investment in Subsidiary in Parent’s Individual Financial Statements – Consolidated Financial Statements | 15 |
| V | Current Developments In Financial Accounting Concept of Integrated Reporting – Use of Integrated Reporting by Companies – Types of Capital used in Integrated Reporting – Principles of Integrated Reporting. | 14 |

Distribution of Marks: Theory 40% Problem60%

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

Text Book:

ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar’s Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1



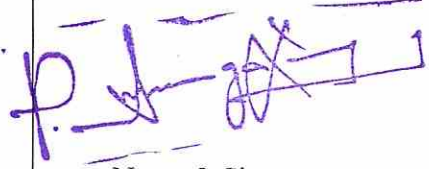
MAPPING WITH PROGRAM OUTCOME

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

| Course Designed by | Verified by HOD | Approved by CDC Coordinator |
|---|---|--|
|  ISDC |  Dr.M.NIRMALA Name & Signature |  Name & Signature |

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