

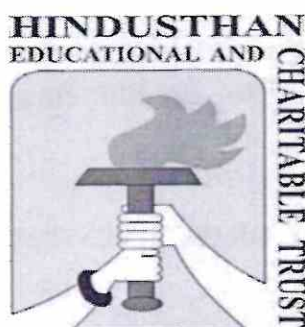
**LEARNING OUTCOMES–BASED CURRICULUM
FRAMEWORK (LOCF)**

in the

UNDERGRADUATE PROGRAMME

COMMERCE PROFESSIONAL ACCOUNTING

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



HICAS

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

(Affiliated to Bharathiar University and Accredited by NAAC)

COIMBATORE-641028

TAMILNADU, INDIA.

Phone: 0422-4440555

Website: www.hindusthan.net/hicas/

PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce Professional Accounting. We provide a proficient environment to nurture commerce professionals with high level knowledge and competence to effectively contribute to the society with commitment and integrity. We cheer the students to accomplish CA- CPT, CA- IPCC, CA-Article ship, ACS and CMA courses.

VISION

Our vision is to provide student an exceptional learning experience in professional accounting and to become the preferred source of professionally trained accountants for employers in and around the world.

MISSION

Our program's utmost priority is to prepare the aspirant to become Chartered accountants and mould them to excel in finance professionals with strong accounting knowledge.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: Possess fair deal of knowledge in the core areas of professional accounting.

PEO 2: To demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees.

PEO 3: Successfully practice the accounting, taxation, reporting and compliance knowledge in accounting firms, KPOs (Knowledge Process Outsourcing) and the hard core finance and account profile.

PEO 4: Regulate the etiquette, ethics, discipline, professional conduct and standards of the students in accountancy.

PEO 5: Excel as the Fellow and Associates of ICAI, ICMA and ICSI.

PROGRAMME OUTCOME (PO)

PO1: DISCIPLINARY KNOWLEDGE: Promote and increase the knowledge, skill and proficiency in accountancy.

PO2:PROBLEM SOLVING AND ANALYSING: Identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training.

PO3:ENVIRONMENT SUSTAINABILITY AND ETHICS:An added accountability to the environment and the society by adopting ethical, eco-friendly and society centric methods of conducting entity.

PO4:CO-OPERATIVE TEAM WORK & COMMUNICATIVE SKILLS:To encourage team work and communication skills for effective collaboration to ad hoc diverse purposes.

PO5:SELF DIRECTED / LIFE LONG LEARNING: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: Apply the knowledge of the business policies, auditing, finance etc., both at the macro and micro level.

PSO3: Provide several opportunities to engage with the accounting professionals.

PSO4: Advance in the career by being flexible and adapting to changes.

PSO5: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 2021-2022 and Onwards)

UG PROGRAMME

Programme: B.Com

Branch: Professional Accounting

Part	Course Code	Course Type	Course Title	Credit points	Lecture Hours/ Week		Exam Duration (hours)	MAX. MARKS		
					Theory	Practical		I.E.	E.E	Total
Semester - I										
I	21LAT01/ 21LAH01/ 21LAM01/ 21LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam – I/ French-I	4	6	-	3	30	70	100
II	21ENG01	AECC	English – I	4	6	-	3	30	70	100
	21PAU01	DSC	CORE -I Principles of Accountancy	5	6	-	3	30	70	100
	21PAAU01		Core-I Basics of Financial Accounting*							
III	21PAU02	DSC	Core-II Principles of Management	4	6	-	3	30	70	100
	21PAAU02		Core-II Principles of Management*							
III	21PAU03	GE	Allied-I Business Economics	4	5			30	70	100
IV	21PAUE01	AEE	Open Elective – I	2	3	-	3	100		100
IV	21GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	21PAUV01	SEC	VAC-I/Life Skills-I @/ Communicative English	1*	2	-	2	50	-	50**
IV	-	SEC	SDR- Student Development Report	Assessment will be in the Fifth Semester						
V	-	AECC	Extension Activities NSS/NCC/SPORTS/YRC/SIS/SA	Assessment will be in the Fourth Semester						
Total				24	36			300	350	650
Semester - II										
I	21LAT02/ 21LAH02/ 21LAM02/ 21LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	4	6			30	70	100

II	21ENG02	AECC	English – II	4	6	-	3	30	70	100
III	21PAU04	DSC	Core--III Advanced Financial Accounting	5	5	-	3	30	70	100
III	21PAU05	DSC	Core—IV Business Law	4	4	-	3	30	70	100
III	21PAU06	DSC	Core--V Practical I: Computer Applications in Business Practices - I	2	-	4	3	40	60	100
III	21PAU07	GE	Allied-II Business Communication	4	4	-	3	30	70	100
III	21PAU08	DSE	Electives / DSE-I	3	3	-	3	30	70	100
III	21PAU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	21PAUV02	SEC	VAC-II/Life Skills-II @/ Language	1*	2		2	50	-	50**
IV	21PAUJ01	SEC	Aptitude / Placement Training	Grad e*	2		2	50		50**
Total				27	32	4		320	480	800
Semester – III										
III	21PAU10	DSC	Core—VI Corporate Accounting	5	5	-	3	30	70	100
III	21PAU11	DSC	Core-VII Principles of Auditing	4	5	-	3	30	70	100
III	21PAAU11		Core-VII Principles of Auditing & Assurance*							
III	21PAU12	DSC	Core-VIII Practical II: Computer Applications in Business Practices - II	3	-	5	3	40	60	100
III	21PAU13	DSC	Core-IX Strategic Management	4	5	-	3	30	70	100
III	21PAU14	GE	Allied-III Business Mathematics	4	5	-	3	30	70	100
III	21PAU15	DSE	Electives / DSE-II	3	3	-	3	30	70	100
IV	21PAUE02	AEE	Open Elective-II	2	3		3	100		100
IV	21GSU02	AECC	Human Rights	1	2		2	50		50
IV	21PAUJ02	SEC	Aptitude / Placement Training	Grad e*	2		2	50		50**
IV	21PAUJ03	SEC	Online Course	-	1			-	-	C/N C [‡]
Total				26	31	5		340	410	750
Semester – IV										

III	21PAU16	DSC	Core-X Higher Corporate Accounting	5	5	-	3	30	70	100
III	21PAU17	DSC	Core-XI Income Tax Law and Practice	5	5	-	3	30	70	100
III	21PAU18	DSC	Core-XII Management Accounting	4	5	-	3	30	70	100
	21PAAU18		Core-XII Management Accounting-I*							
III	21PAU19	DSC	Core-XIII Company Law & Secretarial Practice	4	5	-	3	30	70	100
	21PAAU19		Core-XIII Financial Reporting-II*							
III	21PAU20	GE	Allied-IV Business Statistics	4	5	-	3	30	70	100
III	21PAU21	DSC	Core-XIV Organizational Behavior	4	4	-	3	30	70	100
	21PAAU21		Core-XIV Organization Management*							
III	21PAU22	SEC	Internship / Institutional Training / Mini-Project	1	-	-	-	100	-	100
IV	21PAUV03	ACC	VAC-III	1*	2	-	2	50	-	50**
IV	21PAUJ04	SEC	Aptitude / Placement Training	Grad e*	2	-	2	50	-	50**
IV	21PAUJ05	SEC	Online Course	-	1	-	-	-	-	C/N C ^z
IV	21GSU03	AECC	Internet Security	1	2	-	2	50	-	50
V	21GSU04	AECC	Extension Activities (NSS/NCC/SPORTS/YRC/SIS/SA)							
Total				28	36			330	420	750
Semester – V										
III	21PAU23	DSC	Core-XV Cost Accounting	5	6	-	3	30	70	100
III	21PAU24	DSC	Core-XVI Advanced Financial Management	5	6	-	3	30	70	100
	21PAAU24		Core-XVI Financial Management-I*							
III	21PAU25	DSC	Core- XVII Business Ethics & Corporate Governance	4	5	-	3	30	70	100
III	21PAU26	DSC	Core- XVIII Indirect Taxation	4	5	-	3	30	70	100

III	21PAU27	DSC	Core- XIX Research Methodology	4	5	-	3	30	70	100
IV	21PAUE03	AEE	Open Elective-III	2	3		3	100	-	100
IV	21GSU05	AECC	General Awareness	1	1		2	50	-	50
IV	21GSU06	AECC	Law of Ethics	1	-		2	50	-	50
IV	21PAUV04	ACC	VAC-IV	1*	2		2	50	-	50**
IV	21PAUJ06	SEC	Aptitude / Placement Training	Grad e*	2		2	50	-	50**
IV	21PAUJ07	SEC	Online Course	-	1		-	-	-	C/N C ^z
IV	21PAUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
Total				26	36			350	350	700
Semester – VI										
III	21PAU28	DSE	Electives / DSE-III	3	5	-	3	30	70	100
III	21PAU29	DSE	Electives/ DSE-IV	3	5	-	3	30	70	100
III	21PAU30	SEC	Project Work / Student Research / Paper	4	5	-		40	60	100
III	21PAU31	DSC	Core-XX Self-Study Course	3	-	-	3	30	70	100
Total				13	15			130	270	400
Grand Total										

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

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

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

PASSING MINIMUM

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

ABSTRACT FOR SCHEME OF EXAMINATION

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

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/ (MIL)	2	4	8	100	200
Part II	English/AECC-I	2	4	8	100	200
Part III	Core /DSC	20	2/3/4/5	83	100	2000
	Allied /GE	4	4	16	100	400
	Electives/DSE	4	3	12	100	400
	Project SEC	1	4	4	100	100
	<i>Internship/Institutional Training/Mini-Project (Summer Courses #)/SEC</i>	2	1	2*	100	200**
Part IV	Open Electives /AEE	3	2	6	100	300
	AECC –EVS/ HR/IS/GA/LE	5	1	5	50	250
	<i>Job Oriented Course / Value Added Course</i> ACC	2	1	2*	50	100**
	Aptitude / Placement TrainingSEC	4	Grade	Grade	50	200**
	Online courses / SEC	3	C/NC	C/NC	-	-
	Life Skills / SEC	2	1	2*	50	100**
	<i>SDR- Student Development Report</i> SEC	1	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC / SIS / SA - AECC	1	C/NC	2	-	-
	Total			144+(8**)		3850+ (600**)

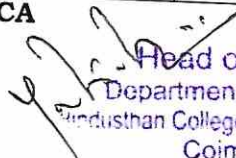
List of Papers	
Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Corporate Relations start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
VAC Papers (including ACCA**)	Introduction to Information Technology Personal Investment Management Internet & Web Designing Information Technology in Business Company Law & Secretarial Practice** Advanced Corporate Strategy Insurance Management Accounting for Managerial Decisions
Courses offered by the Departments to other Programmes	Procedures to Create & Registration of Partnership Firm Techniques for Development of an Entrepreneur Business Finance Management

Note: VAC / JOC courses can be added along with the above open electives

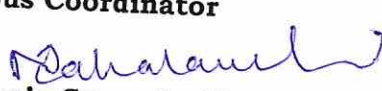
List of Elective Papers/ DSE
(Can choose any one of the paper as electives)

	Course Code	Title
Electives/ DSE-I	21PAU08 -A	Principles of Marketing
	21PAAU08 - B	Basics of Cost Accounting*
	21PAU08-C	E – Commerce
Electives/ DSE-II	21PAU15- A	Insurance Management
	21PAAU15 - B	Financial Reporting - I*
	21PAU15 - C	Industrial Law
Electives/ DSE-III	21PAU28- A	Banking theory Law & Practices
	21PAAU28 - B	Management Accounting-II*
	21PAU28 - C	Basics of Business Analytics
Electives/ DSE-IV	21PAU29 - A	Investment Management
	21PAAU29 - B	Financial Management-II*
	21PAU29 -C	Entrepreneurial Development

** ACCA


Head of the Department,
Department of Commerce PA & AF,
Hindusthan College of Arts & Science (Autonomous)
Coimbatore - 641028

Syllabus Coordinator



Academic Council – Member Secretary

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


Head of the Department,
Department of Commerce PA & AF,
Hindusthan College of Arts & Science (Autonomous)
Coimbatore - 641028

BOS-Chairman/Chairperson

PRINCIPAL


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

Extension Activities

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

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

SPORTS – Sports & Games Participation with College Team

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

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

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

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

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

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

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

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

1. Internal Marks for all UG

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

*Split-up of Attendance Marks

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

2. a) Components for Practical I.E.

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

b) Components for Practical E.E.

Components	Marks
Experiments	50
Record	5
Viva	5
Total	60

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

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

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

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

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

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

5. Guidelines for General Awareness (Part IV)

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

6. Guidelines for Open Elective (Part IV)

No of Activities	Marks
Two Tests (each 3 hours) of 50 marks each [5 out of 8 descriptive type questions $5 \times 10 = 50$ Marks]	100

7. Value Added Courses / Aptitude/Placement courses:

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

Guidelines:

1. The passing minimum for these items should be 40%
2. If the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent Semesters
3. Item No's:4,5,6 and 7 are to be treated as 100% Internal papers.
4. For item No.07, Tests conducted through online modules (Google Form/any other)

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

Reg.No:----- Q.P.CODE:-----

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
----- DEGREE CIA-I/CIA-II EXAMINATIONS -----20-----
(----- SEMESTER)

BRANCH: -----
SUBJECT NAME: -----

Time: Two Hours

Maximum:50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions
ALL Questions Carry EQUAL Marks
(Q.No: 1 to 6: Multiple choice/Fill up the blanks /True or False questions)

SECTION - B (4x 5 = 20 marks)

Answer ALL Questions
ALL Questions Carry EQUAL Marks
(Q.No: 7 to 10 Either Or type)

SECTION - C (2x12 = 24 marks)

Answer any TWO Questions out of THREE Questions
ALL Questions Carry EQUAL Marks
(Q.No: 11 to 13)

QUESTION PAPER PATTERN FOR MODEL/END SEMESTER EXAMINATION

Reg.No:----- Q.P.CODE:-----

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
----- DEGREE MODEL EXAMINATIONS -----20-----
(-----SEMESTER)

BRANCH : -----
SUBJECT NAME:-----

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer ALL Questions
ALL Questions Carry EQUAL Marks
(Q.No 1 to 10 Multiple choice/Fill up the blanks /True or False questions)
(Two questions from each unit)

SECTION - B (5x6=30 Marks)

Answer ALL Question
ALL Questions Carry EQUAL Marks
(Q.No 11 to 15 Either or type)
(One question from each Unit)

SECTION- C (3x10=30 Marks)

Answer any THREE Questions out of FIVE Questions
ALL Questions carry EQUAL Marks
(Q.No 16 to 20) (One question from each Unit)

For UG (Question paper pattern) (Max. 70 marks)

Sec-A (10x1=10marks)	All Questions will be in K1 Level
Sec-B (5x6=30marks) Either or type	4 Questions will be in K1 Level, 3 Questions will be in K2, K3 each
Sec-C (3x10=30marks) Any 3 out of 5 questions	2 Questions will be in K2, 3 Questions will be in K3 & K4 level

Course Code:	21PAU01	Course Title						Batch:	2021-2022 And Onwards
		PRINCIPLES OF ACCOUNTANCY						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVE

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

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the need and importance of various accounting modes in business	K1
CO2	Interpret the application of various modes of accounting	K2
CO3	Relate the different accounting aspects applicable to business situations	K2
CO4	Examine and relate the implications of applying accounting process in business	K3
CO5	Preparing of books of accounts and appraise the results of the business	K4

Syllabus

21PAU01	PRINCIPLES OF ACCOUNTANCY	Sem: I
Unit No	Topics	Hours
I	Theoretical Framework & Accounting Process i. Accounting as an information system - Users and Need of Financial Accounting- Qualitative Characteristics of Accounting – Information – Functions - Advantages and Limitations of Accounting. ii. Bases of accounting; Cash Basis and Accrual Basis- – Basic Concepts and Conventions iii. Financial Accounting Standards: Concept, benefits, procedure for issuing accounting standards in India iv. Salient Features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101.	15

	v. International Financial Reporting Standards (IFRS): - Need and procedures. vi. From recording of a business transaction to preparation of Journal, Ledger and Trial balance including adjustments	
II	Business Income i. Measurement of Business Income - Net Income: The Accounting Period - The Continuity Doctrine and Matching Concept - Objectives of Measurement. ii. . Rectification of Errors – Bank Reconciliation Statement The accounting concept of Depreciation. Factors in the measurement of Depreciation.- Methods of computing depreciation: Straight line method -Diminishing balance method - Annuity Method – Depreciation fund method –Depletion Method	15
III	Final Accounts Preparation of Final Accounts - Trading Account – Profit & Loss account -With Adjustment Capital and Revenue - Expenditures and Receipts: Preparation of Financial Statements of Non-Corporate Business Entities	14
IV	Accounting for Hire-Purchase Meaning - Contents of Hire Purchase Agreement -Right to Hirer to Terminate - Interest Calculation -Journals - Ledger accounts in the books of Hire Vendors and Hire purchasers for large value & Sale of small value items - Default and Repossession	14
V	Consignment and Joint Venture <i>Consignment:</i> Features, Accounting treatment in the books of the consignor and consignee. <i>Joint Venture:</i> Accounting procedures: Joint Bank Account, Records Maintained by Covertures of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	14

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

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

1. S.P.Jain&K.L.Narang, "Advanced Accountancy" – 18th Revised Edition, Reprint 2016, Kalyani Publishers, New Delhi
2. Narang.K.L, Maheswari.S.N, "Advanced Accountancy" KalyaniPublisher,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" Sultan Chand & sons, Chennai.

4. Grewal.T.S, Gupta.S.C, Jain.S.P, "Advanced Accountancy" Sultan Chand & sons, Chennai.

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

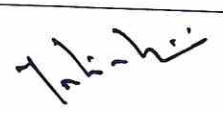


MAPPING WITH PROGRAM OUTCOMES

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

Curriculum Cell
Hindusthan
Coimbatore
& Science
028.

Course Code:	21PAAU01	Course Title						Batch:	2021-2022 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.
5. To impart the knowledge of preparation of the Financial Statements.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identifying and summarising 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 Analysing the accounts related to Depreciation, Rectification of Errors, Bank Reconciliation Statement, and analysing the final accounts of the company	K3
CO5	Illustrating and Summarizing the Financial Statements the Balance Sheet.	K4

SYLLABUS

21PAAU01	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 - Timeliness	14
III	Accounting Records & Double Entry Accounting System Main Data Sources for Accounting – Different Business Documents 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.	15
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 Utilisation-Describe the Principle of the Equity Method of Accounting for Associate Entities.	14

Note: Distribution of marks: Theory 60%, Problems 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

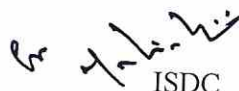

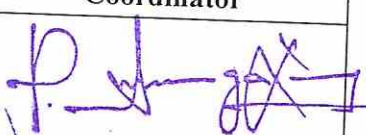
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	M	-	S	M
CO4	S	M	S	S	S
CO5	S	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
 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:	21PAU02	Course Title						Batch:	2021-2022 and Onwards
		PRINCIPLES OF MANAGEMENT						Semester:	I
Hrs/Week:	6	L	6	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
5. To impart knowledge on Principles of Directing, Controlling and its Techniques and motivational theories and Motivational theories

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the concept of management functions and principles.	K1
CO2	Discuss the need for effective implementation of managerial aspects in business.	K2
CO3	Examine and interpret influence of management principles in the organisation structure and functions.	K2
CO4	Explain and appraise the effectiveness of functions of management in the effectiveness of business decision making.	K3
CO5	Inferring the various techniques in the organisation management applied with theories	K4

SYLLABUS

21PAU02	PRINCIPLES OF MANAGEMENT	Sem: I
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 – McGregor and Peter F. Drucker. Trends and Challenges of Management in Global Scenario	15

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.	14
III	Organizational Function 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.	14
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	14
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.	15

Note: Distribution of marks: Theory 100%

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


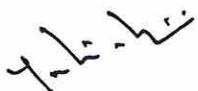

MAPPING WITH PROGRAM OUTCOMES

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

ASSESSMENT PATTERN

S-Strong, M- Medium, L – Low

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

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

Course Code:	21PAAU02	Course Title						Batch:	2020-2021 and Onwards
		PRINCIPLES OF MANAGEMENT*						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVE

1. To introduce the students with the principles of management of an organisation and to various management 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.
5. To enable the students to analyse use of financial systems and IT in organization management

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the concept of management functions and principles.	K1
CO2	Discuss the need for effective implementation of managerial aspects in business.	K2
CO3	Examine and interpret influence of management principles in the organisation structure and functions.	K3
CO4	Explain and appraise the effectiveness of functions of management in the effectiveness of business decision making.	K3
CO5	Inferring the various techniques in the organisation management applied with theories	K4

SYLLABUS

21PAAU02	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	15

II	<p>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.</p>	14
III	<p>Management Functions Understand the Fundamental Functions of Management - Planning Organising - Decision-Making – Communicating - Coordinating -Control</p>	14
IV	<p>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</p>	14
V	<p>Use of financial systems and IT in organisation management</p> <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 Organization 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. <p>Define cyber security and identify the key risks to data that cyber-attacks bring</p>	15

Note: Distribution of marks: Theory 100%

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

Text Book:

TEXT BOOKS

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



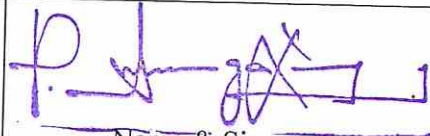
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	M	M	M
CO4	S	S	M	M	S
CO5	M	S	S	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 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:	21PAU03	Course Title						Batch:	2021-2022 and Onwards
		Allied : BUSINESS ECONOMICS						Semester:	I
Hrs/Week:	5	L	5	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
4. To understand Cost Output Relationship and Concept of Revenue.
5. 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	Indicate the importance of business economics in business decisions	K2
CO4	Examine and interpret the relationship between business economics and market structure	K3
CO5	Correlate the economic concepts and applications of economic concepts in business decisions.	K4

SYLLABUS

21PAU03	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	12
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.	12
III	Production Law and Functions Production Concept - Importance - Factors of Production-Theory Production Function: Meaning -Law of variable proportions – ‘ISO’ Quant – Returns to Scale – Cobb-Dougles Production Function.	10
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.	13
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 – Business Cycle - Concept of National Income –Balance of Payment Analysis	13

Note: Distribution of marks Theory100%

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

TEXT BOOKS

Text Book: .1.Dr.S.Sankaran "Business Economics" Margham publications, Chennai Reprint 2014

REFERENCE BOOKS

Reference Books:

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

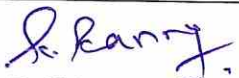
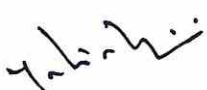
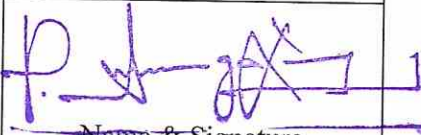
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	S
CO4	S	S	S	M	S
CO5	S	S	S	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.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:	21PAU04	Course Title						Batch:	2021-2022 And Onwards
		ADVANCED FINANCIAL ACCOUNTING						Semester:	II
Hrs/Week:	5	L	5	T	-	P	-	Credits:	5

COURSE OBJECTIVE

1. To get an idea of the partnership fundamentals
2. To understand the need and importance of partnership accounting
3. To learn the accounting procedures during different situations in partnership
4. To have a knowledge on the different modes of dissolution of a firm
5. To know the process of accounting in case of insolvency of partners

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Describe the need and importance of understanding accounting methods in partnership	K1
CO2	Interpret the application of various modes of accounting in partnership	K2
CO3	Explain the methods of treatment of unique accounting entries relating to partnership	K2
CO4	Examine and relate the implications of various accounting processes in different situations in partnership	K3
CO5	Preparing of requisite books of accounts and appraise the results of the business	K4

Syllabus

21PAU04	ADVANCED 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 - Whole Sale Basis System - Fire Claims - Voyage.	12
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 - Adjustments of Profit & Loss	12
III	Admission of Partners Definition - Revaluation of Assets and Liabilities - Treatment of Goodwill - Treatment of Undistributed Profit or Loss - Treatment of Capital Under Admission	12
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.	12
V	Dissolution & Insolvency of Partnership Firm Accounting of Dissolution of the Partnership Firm - Including Insolvency of Partners - Sale to a Limited Company - Piecemeal Distribution - Surplus Capital Method - Maximum Loss Method.	12

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

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Books:

1. 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.C and 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

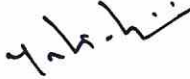

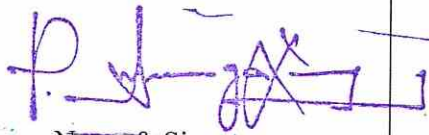
MAPPING WITH PROGRAM OUTCOMES

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

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

Course Code:	21PAU05	Course Title						Batch:	2021- 2022 And Onwards
		BUSINESS LAW						Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVE

1. To acquaint knowledge about the Laws relating to modern day business.
2. To know about Indian Contract Act and its implications in business
3. To learn about Sale of Goods Act 1930 and its application in business
4. To understand Partnership Act 1932
5. To have an idea about the implications of The Limited Liability Partnership Act

COURSE OUTCOMES (CO)

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	K2
CO4	Interpret the need and relevance of laws relating to contracts, sale of goods and partnership	K3
CO5	Evaluate the influence of the various business related Acts in the modern day business in India..	K4

Syllabus

21PAU05	BUSINESS LAW	Sem: II
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.	10
II	Contract of Agency Creation of agency – Personal liability of an agent – Agency by ratification – Conditions and effects – Duties and Rights of principal and agent – Termination of agent.	8
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.	10
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.	10
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.	10

Note: Distribution of Marks Theory 100 %

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

1. Pillai R.S.N., "Business Law", S.Chand and Sons, New Delhi.
2. Tejpal Sheth, Business Law, Pearson Education India, 2017

REFERENCE BOOKS

Reference Books:

1. Sreenivasan M.R. , "Business Laws", Margam Publications, Chennai.
2. Kapoor .N.D, "Business Law" Sultan Chand & Sons, New Delhi.

3. Dhandapani M.V., "Business Laws", Sultan Chand and Sons, New Delhi.
 4. Gogna PPS "Mercantile Law" S.Chand and Sons, New Delhi.

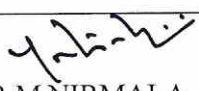

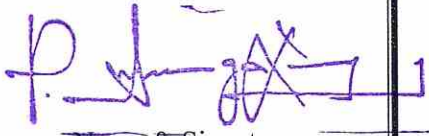
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5
CO1		S	S	S	M	M
CO2		S	S	S	M	M
CO3		S	S	S	M	M
CO4		S	S	S	M	M
CO5		S	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:	21PAU06	Course Title					Batch:	2021-2022 And Onwards	
		Computer Applications in Business Practices - I					Semester:	II	
Hrs/Week:	4	L	-	T	-	P	4	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.
5. To ensure that the students perform the internet oriented actions.

COURSE OUTCOMES (CO)

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.	K3
CO5	Applying and analysing the performing internet oriented actions	K4

Syllabus

21PAU06	Computer Applications in Business Practices - I	Sem: II
Unit No.	Topics	Hours
MS WORD	<ol style="list-style-type: none"> 1. Prepare a Job Application Letter Along with Bio Data Using Resume Wizard 2. Prepare a shareholders meeting Letter for five members using Mail Merge 3. Prepare an Advertisement Copy for your shop promoting a limited period offer 4. Prepare a short write-up of a recent event and perform the 	Page 1 of 20

	<p>following</p> <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 <p>5. Using Google Docs</p> <p>6. Prepare a Company Letter Head Using water Mark with Logo</p>	
<p>MS EXCEL</p>	<p>7. Design the Pay Roll of a company by considering the following conditions:</p> <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 <p>8. Prepare a Mark Statement and using formula, calculate the sum, average of each student, identify highest and lowest mark scoring student, and sort the data in ascending and descending order.</p> <p>9. Using the data from Program 7 and perform the following functions</p> <ol style="list-style-type: none"> a. Change heading of column into bold b. Make necessary alignment like centre, 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 <p>10. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data.</p> <p>11. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p> <p>12. Using Google Sheets</p> <p>13. Create a Pivot table to Analyse Sales Report</p>	<p>16</p>
<p>MS POWER POINT</p>	<p>14. Create a presentation about your company's product by using Insert, Design, Transitions and Animations features.</p> <p>15. Create a presentation by inserting shapes, smart art, chart options, WordArt, Pictures, Clip Arts.</p> <p>16. Prepare an organization chart with names of various levels of hierarchy</p> <p>17. Prepare a PowerPoint show to advertise your product.</p> <p>18. 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 Power Point Show</p>	<p>16</p>

	19. Using Google Slides	
--	-------------------------	--

Note: Distribution of Marks Practical 100%

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



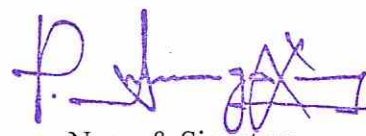
MAPPING WITH PROGRAM OUTCOMES

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

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

Course Code:	21PAU07	Course Title						Batch:	2021-2022 And Onwards
								Semester:	II
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVE

- To acquaint the students with knowledge about different styles of communication and to develop their individual communication ability.
- To learn the aspects of effective speaking
- To learn the components effective writing and business etiquette
- To know the features of Office and Personal correspondence

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand various aspects of business communication	K1
CO2	Demonstrate the different types of skills required in business communication	K2
CO3	Explain the need for business communications to handle various business situations	K2
CO4	Examine the importance of effectiveness of different business communication modes.	K3
CO5	Compare and Contrast different modes of communication in business	K4

syllabus

21PAU07	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– <i>Etiquettes of Communication*</i>	10
II	Effective Speaking 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. <i>Power Point Presentation*</i> – <i>Ways to Make Presentations Effective*</i>	10
III	Effective Writing 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> .	8
IV	Office and Personal Correspondence Office Communication – Internal Memos, Office Circulars – Secretarial Correspondence – Board Meetings – Letters to Shareholders , Debenture Holders and Registrar of Companies – Notice – Agenda – Minutes of Meetings – <i>Personal Correspondence*</i> – <i>Preparation of Curriculum Vitae*</i> – Job Application – Appointment Letters – Interview Letters – <i>Role of Social Media in Communication*</i> .	10
V	Business Correspondence 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>	10

Note: Distribution of marks for Theory 100% Self study*

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

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




MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	S	M	S
CO3	S	S	S	M	M
CO4	S	S	S	M	M
CO5	S	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
 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:	21PAU08 - A	Course Title						Batch:	2021-2022 and Onwards
		PRINCIPLES OF MARKETING						Semester:	II
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

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.
5. To help the students to acquire knowledge about Recent Trends in Marketing.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remembering and Understanding about globalised marketing	K1
CO2	Identifying the functions of marketing and summarizing the various channels applicable in marketing	K2
CO3	Inferring the concept of Consumer Behaviour, Modern Trends in Customer Relations and evaluating Branding in Marketing	K2
CO4	Recognizing the procedures in marketing mix and applying strategies in channels of distribution	K3
CO5	Exploring the greater knowledge about Recent Trends in Tele marketing and social Marketing and classifying the Bureau of Indian Standards .	K4

SYLLABUS

21PAU08 - A	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.	6
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.	6
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.	8
IV	Marketing Mix and Channels of Distribution Marketing Mix – Product Mix – Meaning of Product –New Product Development – Product Life Cycle – Labelling – Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman.	8
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.	8

Note: Distribution of Marks Theory100%

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

TEXT BOOKS

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

REFERENCE BOOKS**ReferenceBooks:**

1. RajanSaxena, Marketing management – Tata McGraw-Hill Education
2. Philip kotler& Gary Armstrong- Principles of marketing -, Pearson PrenticeHall
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	PO5
CO1		S	S	S	S	M
CO2		S	S	S	S	M
CO3		S	S	S	M	S
CO4		S	S	S	M	S
CO5		S	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
 Mrs.B.SHEELA 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:	21PAAU08 - B	Course Title					Batch:	2021-2022 And Onwards	
		BASICS OF COST ACCOUNTING					Semester:	II	
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

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.
5. To help the students to explore the budgets preparations and analyse the variances.

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	K3
CO5	Exploring the budgets and analysing the variances of an entity in costing	K4

SYLLABUS

21PAAU08 - B	BASICS OF COST ACCOUNTING	Sem: II
Unit No.	Topics	Hours
I	Accounting for Costs – Overheads Accounting for Overheads – Allocation of Overheads to Production & Non-Production departments – Apportion service Overheads to Production Departments – Production Overhead Absorption	8
II	Concept of Cost 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 –	6

	Data Analysis and Statistical Techniques	
III	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.	6
IV	Methods of Costing Job Costing – Batch Costing – Process Costing (including joint products & By-products, equivalent production) – Service Costing – Differences between Absorption - Marginal Costing	8
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.	8

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


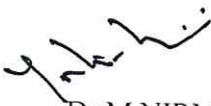

MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	M	M
CO2	S	S	M	M
CO3	S	S	M	S
CO4	S	S	S	M
CO5	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
 ISDC	 Dr. M. NIRMALA	 Name & Signature

Course Code:	21PAU08 - C	Course Title						Batch:	2021-2022 And Onwards
		E – COMMERCE						Semester:	
Hrs/Week:	3	L	3	T	-	P	-	Credits:	3

COURSE OBJECTIVE

1. To enable the students to learn and understand the features, elements and functions information technology.
2. To acquaint the students with the concepts of e-mail, work with email, electronic data Interchange and encryption techniques.
3. To enable the students to understand the Business models for E-Commerce, E-Marketing , E-payment system , E-Customer Relationship management and E-Supply chain management.
4. To ensure that they apply their knowledge in future trends and technology of e- commerce through social networks, auctions and online portals.
5. To help them in understanding the future trends in the Internet Commerce

COURSE OUTCOMES (CO)

No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Remembering and understanding the various aspects of tools in internet with its latest developments.	K1
CO2	Understanding the concept of e-mail, work with email and determining the electronic data Interchange and encoding and decoding techniques.	K2
CO3	Identifying the applications of e-commerce in Business and customer relationship management, supply chain management and cyber law.	K2
CO4	Apply their knowledge in future trends and examining the technology of e-commerce through social networks, auctions and online portals	K3
CO5	Explore the scope of future trends in hardware and software technologies used in the business.	K4

Syllabus

21PAU08 - C	E - COMMERCE	Sem: I
Unit No.	Topics	Hours
I	Internet Information technology and business - Internet: Evolution of the internet - How internet Works - World Wide Web - (WWW) - Web browsing - Internet addressing – Internet protocols - Internet business strategy - Business process Re-engineering - Internet - Extranet	6
II	Electronic Mail E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list - Advantages and disadvantages - E-Mail ethics - Electronic Data Interchange: Cost and benefits of EDI - Components of EDI system and cryptography – Encryption of data.	8
III	Emergence of E - Commerce Emergence of E-Commerce - Business models for E-Commerce - E-Marketing - E-payment system - E-Customer Relationship management -E-Supply chain management - Cyber laws.	8
IV	Social networks, Auctions & Portals Social Networks - Functions - Emerging Technologies -Online Communities, - Online Auctions - E-Commerce Portals	6
V	Future Trends Future of Internet Commerce - Hard ware Technology trends – Software technology trends - Information trends.	8

Note: Distribution of Marks Theory 100%

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

Text Book: I. BhushanDewan, "E – Commerce", Sultan Chand Ltd, New Delhi.

REFERENCE BOOK

Reference Books

1. Joseph P.T., "E - Commerce - A Managerial Perspective", Presentation Hill India Ltd, New Delhi.
2. Alexis Leon & Mathews Leon, "Fundamentals of Information Technology", Vikas Publications, New Delhi.
3. KamaleshK.BajajDebjani Nag, "E-Commerce - The Cutting edge of Business", McGraw Hill, New Delhi.

4. Bharat Bhasker, "Electronic Commerce", McGraw Hill, New Delhi.
 5. Divakara Reddy, "E-commerce in India", Himalaya Publications, New Delhi.



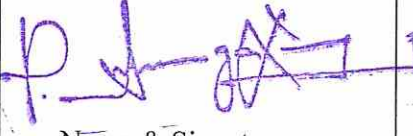
MAPPING OF PROGRAMME OUTCOME

CO \ PO	PO				
	PO1	PO2	PO3	PO4	PO5
CO1	S	S	S	M	S
CO2	S	S	M	M	S
CO3	S	S	S	M	M
CO4	S	S	M	M	S
CO5	S	S	M	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.G.MAHESHWARAN Name & Signature of the Staff	 Dr.M.NIRMALA	 Name & Signature

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