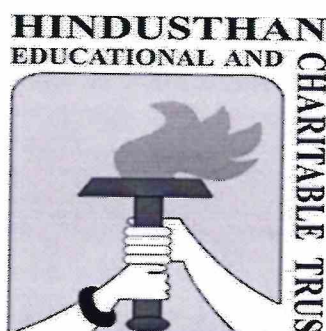


**LEARNING OUTCOMES–BASED CURRICULUM
FRAMEWORK (LOCF)**

in the

B.Com DEGREE PROGRAMME

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



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/

**HINDUSTHAN COLLEGE OF ARTS AND SCIENCE
DEPARTMENT OF COMMERCE**

PREAMBLE

This Programme focuses on preparing minds of students to enhance academic standards and enables them to accommodate desired position in the society

VISION

To facilitate and empower students to acquire knowledge, skills and abilities to analyze and blend the current realities in the domain of business.

MISSION

To inspire conceptual understanding, deal with business realities at present and prepares them to face the challenge of tomorrow and enlightening entrepreneurial mindset and skills.

Programme Educational Objectives (PEO)

PEO1: The students have the fundamental knowledge in Accounting, Finance, Investment, Laws, Auditing and Taxation. Practical Knowledge basic Computer Skills and Computer Accounting.

PEO2: The students have job oriented skills, quantitative and qualitative knowledge in the career of business.

Program Outcome (PO)

PO1: To nurture Moral and ethical values, respecting the elders and environment, Adapting to the society and business.

PO2: Skill set of Computer, Accounting knowledge, Corporate laws, Business Finance and Investment.

PO3: To emphasis personal and corporate etiquette and encourage to become an entrepreneur

PO4: To develop the students to seek the careers in the higher education and professional Courses and get placed in core areas.

Program Specific Outcomes (PSO)

PSO1: To cater to the manpower needs of companies in Accounting, Taxation, Auditing, Financial analysis and Management and inculcate Entrepreneurship and Managerial skills.

PSO2: To enrich communication, ethical values, team work, professional and leadership skill sets of students

PSO3: To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers

PSO4: To integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students with an assurance for good careers

**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

Part	Course Code	Course Type	Course Title	Lecture 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	20COU01	DSC	Principles of Accountancy	6	3	30	70	100	5
III	20COU02	DSC	Principles of Management	5	3	30	70	100	4
III	20COU03	SEC	Practical–I MS Word, Excel and Power-Point	3	3	40	60	100	2
III	20COU04	GE	Allied :Business Economics	4	3	30	70	100	4
IV	20COUV01	ACC	VAC-I	2	1	50	-	50	Grade*
IV	20COUJ01	AEE	Communicative English	2	1	50	-	50	Grade*
IV	20COUJ02	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	20COU05	DSC	Financial Accounting	6	3	30	70	100	5
III	20COU06	DSC	Principles of Marketing	5	3	30	70	100	5
III	20COU07	GE	Allied :Business Communication	5	3	30	70	100	4
IV	20GSU01	AECC	Value Education - Human Rights	2	2	100	-	100	2
IV	20COUV02	ACC	VAC-II	2	1	50	-	50	Grade*
IV	20COUJ03	AEE	Communicative English	2	1	50	-	50	Grade*
IV	20COUJ04	AEE	Soft Skill	2	1	50	-	50	Grade*
Semester – III									
III	20COU08	DSC	Corporate Accounting	6	3	30	70	100	5
III	20COU09	DSC	Business Law	6	3	30	70	100	4
III	20COU10	DSC	Financial Management	6	3	30	70	100	4
III	20COU11	SEC	Practical – II Tally ERP 9 and Internet	5	3	40	60	100	3
III	20COU12	GE	Allied : Business Mathematics	5	3	30	70	100	4
IV	20GSU02	AECC	Environmental Studies	2	2	100	-	100	2
IV	20COUV03	ACC	VAC-III	2	1	50	-	50	1
IV	20COUJ05	SEC	Aptitude Training	2	1	50	-	50	Grade*
IV	20COUJ06	SEC	Online Classes	2	1	-	-	-	Grade*
Semester – IV									
III	20COU13	DSC	Higher Corporate Accounting	6	3	30	70	100	5
III	20COU14	DSC	Income Tax Law and Practice	6	3	30	70	100	5
III	20COU15	DSC	Company Law and Secretarial Practice	6	3	30	70	100	4
III	20COU16	DSC	Banking theory law and practice	5	3	30	70	100	4
III	20COU17	GE	Allied :Business Statistics	5	3	30	70	100	4
IV	20GSU03	AECC	Internet Security	2	2	100	-	100	2
V	20GSU04	AECC	Extension Activity		-	100	-	100	Grade*
IV	20COUV04	ACC	VAC-IV	2	1	50	-	50	1

IV	20COUJ07	SEC	Aptitude Training	2	1	50	-	50	Grade*
IV	20COUJ08	SEC	Online Classes	2	1	-	-	-	Grade*
Semester – V									
III	20COU18	DSC	Cost Accounting	6	3	30	70	100	5
III	20COU19	DSC	Investment Management	6	3	30	70	100	5
III	20COU20	DSC	Indirect Taxation	6	3	30	70	100	4
III	20COU21	DSC	Research Methodology	6	3	30	70	100	5
III	20COU22A	DSE	Financial Markets and Institutions	6	3	30	70	100	4
III	20COU22B		Principles of Insurance						
IV	20GSU05	AECC	Non-Major Elective General Awareness	-	2	100	-	100	2
V	20GSU06	AECC	Law of Ethics	-	2	100	-	100	2
IV	20COUV05	ACC	VAC-V	2	1	50	-	50	1
IV	20JCU09	SEC	Placement Training	2	1	-	-	50	Grade*
IV	20JCU10	SEC	Online Classes	2	1	-	-	-	Grade*
Semester – VI									
III	20COU23	DSC	Management Accounting	6	3	30	70	100	5
III	20COU24	DSC	Principles of Auditing	5	3	30	70	100	4
III	20COU25	DSC	Entrepreneurial Development	5	3	30	70	100	5
III	20COU26 A	DSE	Industrial Law	5	3	30	70	100	4
III	20COU26 B		Foreign Exchange Management (FEMA)						
III	20COU27	DSC	Human Resource Management	5	3	30	70	100	4
III	20COU28	SEC	Project Work	4	-	40	60	100	2
IV	20COUV06	ACC	VAC-VI	2	1	50	-	50	1
IV	20COUJ11	SEC	Placement Training	2	1	-	-	50	Grade*
IV	20COUJ12	SEC	Online Classes	2	1	-	-	-	Grade*
Credits Grand Total									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

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
Electives/ DSE-I	Course Code	Title
	20COU22A	Financial Markets and Institutions
	20COU22B	Principles of Insurance
Electives/ DSE-II	20COU26 A	Industrial Law
	20COU26 B	Foreign Exchange Management (FEMA)

List of Open Elective Papers	
Open Electives	Courses offered by the Departments (Additional Credit Courses)
	a) Financial Planning and Investment with reference to Rich Dad and Poor Dad by Robert Kiyosaki
	b) Online Share Trading
	c) Insolvency and Bankruptcy Code (IBC)
	d) Behaviour Finance
	e) Spiritual Leadership
	f) Industry 4.0 and Artificial intelligence applications in Business
	g) Digital Marketing
	h) Cognitive biases in Decision making
	i) Startups in India
	j) International Financial Reporting Standards (IFRS)

ABSTRACT FOR SCHEME OF EXAMINATIONS

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


S.No.	Part	Course (MIL/AECC/AEE/DSC/ DSE/SEC/GE/ACC)	Papers	Credit	Total Credits	Marks	Total Marks
1.	Part I	MIL Languages	2	3	6	100	200
2.	Part II	AECC English	2	3	6	100	200
3.	Part III	DSC	19	5/4/3	87	100	1900
		DSE	2	4	8	100	200
		GE	4	4	16	100	400
		SEC	3	3/2	7	100	300
4.	Part IV	ACC	6	1	4	50	300
		SEC	8	Grade	Grade	50	200
		AECC	4	2	8	100	400
5.	Part V	AECC	1	2	2	100	100
		AECC	1	Grade	Grade	100	100
Total			52		144		4300


Syllabus Coordinator

Head of the Department
Department of Commerce

Hindusthan College of Arts and Science (Autonomous)
Coimbatore - 641028


BOS-Chairman


Academic Council – Member Secretary

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

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

(For the students admitted during the academic year 2020-2021 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. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of 3 questions, 10 marks each	20 marks
	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:	20COU01	Course Title						Batch:	2020-2021 & Onwards
		PRINCIPLES OF ACCOUNTANCY						Semester:	I
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVES

- 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)

S.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

20COU01	PRINCIPLES OF ACCOUNTANCY	Sem: I
Unit No.	Topics	Hours
I	Theoretical Framework & Accounting Process <ol style="list-style-type: none"> Accounting as an information system, the users of financial accounting information and their needs. Qualitative characteristics of accounting, Functions, advantages and limitations of accounting. 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. 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. International Financial Reporting Standards (IFRS): Need and procedures. From recording of a business transaction to preparation of trial balance including adjustments 	15
II	Business Income <ol style="list-style-type: none"> Measurement of business income – Net income: the accounting period, the continuity doctrine and matching concept. Objectives of measurement. 	14

	i. Revenue recognition: Recognition of expenses. ii. Depreciation – concept – Factors in the measurement of depreciation – Methods – computation depreciation – Straight line method – Diminishing balance method.	
III	Final Accounts Capital and Revenue expenditures, Receipts and Payments. Preparation of financial statements of non-corporate business entities.	15
IV	Accounting for Hire-Purchase Transactions , Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.	14
V	Consignment and Joint Venture Consignment: Features, Accounting treatment in the books of the consignor and consignee. Joint Venture: Accounting procedures: Joint Bank Account, Records Maintained by Covertures of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	14

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

Teaching methods: Lecturing, PowerPoint Projection through LCD and Assignment

TEXT BOOKS

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

REFERENCE BOOKS

1. Vinayakam.N, Mani.P.L, Nagarajan.K.L, "Principles of Accountancy" S.Chand& Company Ltd.,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.

WEB RESOURCE

Web Link: <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>

MAPPING WITH PROGRAM OUTCOMES

CO \ PO	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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
Name & Signature of the Staff (Dr.T.Jayakumar)	Name & Signature (Dr.T.Jayakumar)	Name & Signature

Item V

BOS meeting approved 13.8.2020

Approved in 6 Academic Council meeting

Co-ordinator
 Curricular Development Cell
 Hindusthan College of Arts & Science
 Page 2 of 16
 Coimbatore-641 028.

Course Code:	20COU02	Course Title						Batch:	2020-2021 and Onwards
		PRINCIPLES OF MANAGEMENT						Semester:	I
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

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

COURSE OUTCOMES (CO)

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

SYLLABUS

20COU02	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 – 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- Organisation chart. Departmentation - Span of Control — Centralization and Decentralization- Delegation of Authority. Communication: Meaning and Definition – Importance-Process of Communication.	12
IV	Staffing and Training Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment , selection and placement – Training and development – Methods of Training – Training Programme – Performance Appraisal and Promotion –	12

Item V

	Coordination - Functions and Methods	
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

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES:

Web Link: Nil

MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4
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 (if deviation from common pattern)

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

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

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

Course Code:	20COU03	Course Title						Batch:	2020-2021 & Onwards
		Practical –I :MS – Word, Excel and PowerPoint						Semester:	I
Hrs/Week:	3	L	-	T	-	P	3	Credits:	2

COURSE OBJECTIVES:

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

20COU03	Practical –I :MS – Word, Excel and PowerPoint	Sem: I
Package	Topics	Hours
MS Word	1. Design the brochure with details of various courses offered by your college. 2. Present the exam mark details of students in your class in a table. 3. Prepare an Advertisement Copy for a shop promoting a limited period offer 4. Using mail merge send Season Greetings to your customers. 5. Prepare a short write-up of a recent event and perform the following a. Adjust Font size, font style, line spacing etc., b. Insert page numbers at the bottom right alignment c. Insert header consisting of date and time. e. Change the paragraph into two or three columns f. Check the spelling and grammar g. Use bullets and numbering h. Find and replace a word	12
MS Excel	6. Design the Pay Roll of a company by considering the following conditions: a. Dearness Allowance - 40% on Basic Pay b. House Rent Allowance – Rs.4000 c. Medical Allowance – Rs.1000	12

Item V

	<p>d. Provident Fund – 12% on Basic Pay + Dearness Allowance</p> <p>7. Prepare a Mark Statement and using formula, calculate the sum, average of each student, identify highest and lowest mark scoring student, sort the data in ascending and descending order.</p> <p>8. Using the data from Program 7 and perform the following functions</p> <p>a. Change heading of column into bold</p> <p>b. Make necessary alignment like center, left, right, etc.,</p> <p>c. Rename the sheet</p> <p>d. Insert a new sheet</p> <p>e. Move a sheet</p> <p>f. Delete a sheet</p> <p>g. Hide/Unhide Column</p> <p>h. Change the Width and Height of the Column</p> <p>9. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc., using a sample data.</p> <p>10. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p>	
MS PowerPoint	<p>11. Create a presentation about your company's product by using Insert, Design, Transitions, and Animations features.</p> <p>12. Create a presentation by inserting shapes, smart art, chart options, WordArt, pictures, Clip Arts.</p> <p>13. Prepare an organization chart with names of various levels of hierarchy.</p> <p>14. Prepare a PowerPoint show to advertise your product.</p> <p>15. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following: Top down, Bottom up, Zoom in and Zoom out. Save the Presentation as a PowerPoint Show</p>	12

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

MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
Name & Signature of the Staff Dr.T.Jayakumar	Name & Signature (Dr.T.Jayakumar)	Name & Signature

Item V

BOS meeting approved 13.8.2020

Approved in 6 Academic Council meeting

Curriculum Development Cell
Hindusthan College of Arts & Science,
Coimbatore Page 6 of 16.

Course Code:	20COU04	Course Title						Batch:	2020-2021 & onwards
		ALLIED – BUSINESS ECONOMICS						Semester:	I
Hrs/Week:	4	L	4	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

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

20COU04	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	10

Item V

Competition: features – Assumption; Short run and Long run Equilibriums –
Oligopoly: features - difference between perfect and Imperfect competitions.

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

Web Link: Nil

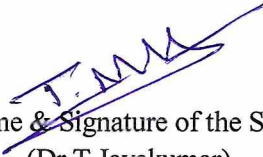
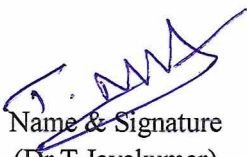
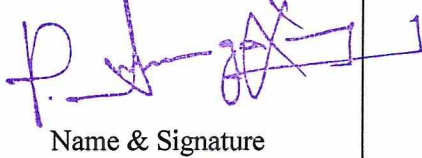
MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Name & Signature of the Staff (Dr.T.Jayakumar)	 Name & Signature (Dr.T.Jayakumar)	 Name & Signature

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

Course Code:	20COUV01	Course Title	Batch:	2020-2021 &ONWARDS
		VAC-I –BUSINESS ORGANISATION & OFFICE MANAGEMENT	Semester:	I
Hrs/Week:	2		Credits:	Grade

20COUV01	BUSINESS ORGANISATION & OFFICE MANAGEMENT	Sem: I
Unit No	Topics	Hours
I	Forms of Organization Nature and Scope of Business - Objectives and Social Responsibilities of Business - Forms of Business Organizations - Sole Trader - Partnership Firms	6
II	Choice of form of Organization Joint Stock Companies - Co-operative Societies - Public Enterprises- Choice of form of Organization- Location of Business - Size of the Firm	6
III	Modern Office An Overview - Modern Office Functions- Office Accommodation and Environment- Records Maintenance / Management	6
IV	Office Correspondence Office Correspondence and Mail Service - Office Stationery and Supplies	6
V	Office Automation Office Automation - Office Machines and Equipment	6

TEXT BOOK

1. P. C. Tulsian, Vishal Pandey. "Business Organisation and Management", Pearson Education, New Delhi
2. V. Balachandran, V.Chandrsekaran, "Office Management", McGraw-Hill, New Delhi.

REFERENCES

- 1.R.S.NPillai, Bagavathi, "Office Management", S.Chand& Company Limited, New Delhi.
- 2.M.E. ThukaramRao, "Office Organisation and Management", Atlantic Publishers and Distributors, New Delhi
- 3.N. B. Dubey , Office Management: Developing Skills for Smooth Functioning, Global India Publications Pvt. Ltd., New Delhi.

Course Code:	20COU05	Course Title						Batch:	2020-2021 & Onwards
		FINANCIAL ACCOUNTING						Semester:	II
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVES:

1. To enable the students learn about concepts of branch accounting
2. To explore the knowledge about partnership accounting
3. To make the students to prepare and present the partnership accounting under various situations
4. 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

20COU05	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 gearing Ratio.	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

Item V

Note: <Distribution of marks for Theory/Practical, Problems 80%, Theory 20%
Teaching methods: Lecturing, PowerPoint Projection through LCD, Assignment.

TEXT BOOKS

Jain.S.Pand Narang.K.L , "Advanced Accounting" Kalyani Publishers, New Delhi.

REFERENCE BOOKS

1. Maheshwari.S.Nand Maheshwari .S.K, "Advanced Accounting" Vikas Publishing House PvtLt.,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.S.Thothadri, S.Nafeesa, "Financial Accounting" McGaw Hill Education (India) Private Limited, Chennai.

WEB RESOURCES

Web Link: <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>

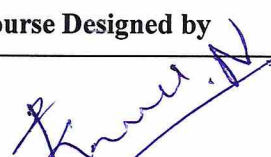
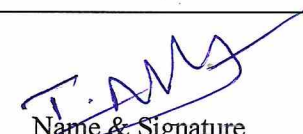

MAPPING WITH PROGRAM OUTCOMES

PO CO	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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Name & Signature of the Staff (Dr.N.Kannan)	 Name & Signature (Dr.T.Jayakumar)	 Name & Signature

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

Item V

Course Code:	20COU06	Course Title					Batch:	2020-2021 & Onwards	
		PRINCIPLES OF MARKETING					Semester:	II	
Hrs/Week:	5	L	5	T	-	P	-	Credits:	5

COURSE OBJECTIVES:

- To acquaint the knowledge about principles of modern marketing and ethics of marketing.
- To make the students to understand the marketing environment, functions of marketing and its risks.
- To impart the concept of Consumer Behavior and branding.
- 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

20COU06	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	12

Item V

	Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman.	
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

R.S.N.Pillai & Bagavathi - Modern Marketing Principles and Practicles, S.Chand Publications 2019.

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.

WEB RESOURCES

Web Link: NIL

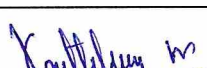
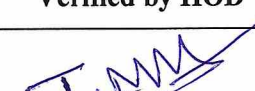
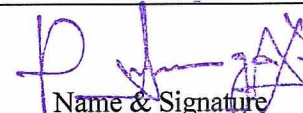
MAPPING WITH PROGRAM OUTCOMES

CO \ PO	PO1	PO2	PO3	PO4
CO1	S	S	S	S
CO2	S	S	S	S
CO3	S	S	S	S
CO4	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 Co-coordinator
 Name & Signature of the Staff (Dr.M.Karthikeyan)	 Name & Signature (Dr.T.Jayakumar)	 Name & Signature

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

Item V

Course Code:	20COU07	Course Title						Batch:	2020-2021 & Onwards
		Allied: BUSINESS COMMUNICATION						Semester:	II
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

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

20COU07	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	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. Power Point Presentation – <i>Ways to Make Presentations Effective*</i> .	13
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> .	10
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 – Personal Correspondence – Preparation of Curriculum Vitae – Job Application – Appointment Letters – Interview Letters – <i>Role of Social Media in Communication*</i> .	12

Item V

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> .	13
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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..
5. Jain .V.K., & Omprakash Biyani, "Business Communication", S.Chand Company NewDelhi.

WEB RESOURCES

Web Link: NIL


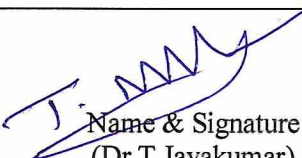
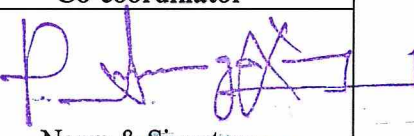
MAPPING WITH PROGRAM OUTCOMES

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

S-Strong, M- Medium, L – Low

ASSESSMENT PATTERN

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Name & Signature of the Staff Mrs. Jayanthi Sobhana	 Name & Signature (Dr. T. Jayakumar)	 Name & Signature Co-ordinator

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

Item V

Course Code:	20COUV02	Course Title	Batch:	2020-2021 &ONWARDS
		VAC-II - CUSTOMER RELATIONSHIP MANAGEMENT	Semester:	II
Hrs/Week:	2		Credits:	Grade

20COUV02	CUSTOMER RELATIONSHIP MANAGEMENT	Sem:II
Unit No.	Topics	Hours
I	Introduction to CRM: Definition and Concepts - The importance of effective CRM strategies as an integral part of effective services marketing strategies for retail and business customers.	6
II	CRM Applications in Consumer and Business Markets: CRM in service industries-Banking, Insurance, telecom, Hospitality, HealthCare, Airlines etc.,-CRM in B2B markets.	6
III	Developing CRM strategy: The role of CRM in business strategy. Understanding service quality, Product Knowledge, Functional quality determinants of service quality, Managing customer communications.	6
IV	Components of eCRM solutions: Introduction-Data Ware housing-Data mining-campaign management-sales force automation-Customer Service and Support-Role of interactive Technologies	6
V	CRM Implementation:: Implementation road map-Developing a relationship orientation customer centric marketing and processes-Building organizational capabilities through Internal Marketing.	6

TEXT BOOK:

1. G.Shainesh and Jagdish N.Seth,CRM,McMillan,2016
2. Jagdish N Sheth,AtulParvathiyar and G.Shainesh, "CRM:Emerging Concepts, Tools and applications", Tata McGrawHill

REFERENCES

1. Jill Dyche, 'The CRM Handbook 'Pearson Education.
2. Francis Buttle, "CRM Concepts & Technologies", Rout ledge, Second Edition

Course Code:	20COU08	Course Title					Batch:	2020-2021	
		CORPORATE ACCOUNTING					Semester:	III	
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVES:

- To acquaint the students with knowledge about the accounting treatment and company accounts and preparation of financial statements.
- 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.
- Students are able to prepare the liquidators final statements of accounts.

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

20COU08	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 Definition – Meanings – Purpose and Importance of Writing – Under Writing Commission – Types of Underwriting – Accounting Treatment of Underwriting.	15
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	Pre and Post Incorporation Profits 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 Schedule III of the Companies Act 2013.	14

V	Accounting for Liquidation of Companies Meaning of Liquidation – Order of Payment – Preferential Payment – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Account.	14
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Note: Distribution of marks for Theory/Practical, 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

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://books2home.com/books/corporate-accounting-as-per-revised->

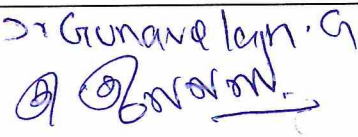
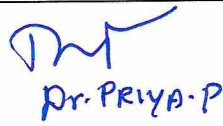

MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Name & Signature of the Staff	 Name & Signature	 Name & Signature Co-ordinator Curriculum Development Cell Hindustan Institute of Technology & Science, Coimbatore-641 028.

Item V

BOS meeting approved 13.8.2020

Approved in 6 Academic Council meeting

Page 2 of 20

Course Code:	20COU09	Course Title						Batch:	2020-2021
		BUSINESS LAW						Semester:	III
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

- 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 Act.

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

20COU09	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 – Conditions and effects – Duties and Rights of principal and agent – Termination of agent.	15
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	14

Item V

Dissolution of LLP.

Note: Distribution of marks for Theory 100%

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

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, Mumbai.

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	S	S	S	M
CO4	S	S	S	M

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

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

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

Item V

Course Code:	20COU10	Course Title					Batch:	2020-2021	
		FINANACIAL MANAGEMENT					Semester:	III	
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

- To enable the students to learn and understand the concept of Financial Management.
- To acquire the knowledge of applying the concept of working capital management into the business.
- To get the knowledge in Leverages, capital structure and dividend policies.
- To better understand the preparation of capital budgeting and project selection criterion

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the theoretical and practical role of financial management in business concerns	K1
CO2	Analyze the complexities associated with management of cost of funds in the capital Structure in terms of their performance and capital requirements	K2
CO3	Analyze the various Sources of working capital finance and evolution techniques of budgeting for efficient management	K3
CO4	Apply financial management concepts and tools to the financing decisions and dividend decisions faced by the firm	K4

SYLLABUS

20COU10	FINANACIAL MANAGEMENT	Sem: III
Unit No.	Topics	Hours
I	Introduction to Financial Management Meaning and Definitions – Objectives – Scope - Finance Functions – Finance Decisions - Time Value of Money: Present value Techniques, Future value Techniques - Financial Planning: Introduction – Meaning - Objectives – Benefits - Steps in Financial Planning – Factors Affecting Financial Planning.	15
II	Cost of Capital and Dividend policy Introduction - Meaning of Cost of Capital - Cost of Different Sources of Finance: Cost of Equity share capital, cost of Preference share capital - Weighted Average Cost of Capital. Dividend policy - Aspects of Dividend Policy – Dividend Theories: Walter’s model, Gardon’s model - Forms of Dividend Policy - Forms of dividends – Bonus Shares.	15
III	Leverages and Capital Structure Meaning – Concepts of Leverage: Financial, Operating Leverage and Combined Leverage – Capitalization - Capital Structure: Meaning, features of an Ideal Capital Structure – Factors determining capital structure - Theories of Capital Structure.	14
IV	Working Capital Management Working Capital - Principles of working capital: Concepts – Needs – Requirements of Working capital - Issues and estimation of working capital - Accounts Receivables Management and Factoring - Inventory management -	14

	Cash management	
V	Capital Budgeting Meaning of budgeting- Nature of capital budgeting - Principles and techniques of Capital Budgeting - Evaluation Techniques: Payback, Accounting Rate of return, Net Present Value, Internal Rate of Return, Profitability Index - Project selection under capital rationing.	14

Note: Distribution of marks for Theory 60%, Problem 40%.

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

TEXT BOOKS

1.Sharma & Shashi K. Gupta, "Financial Management", Kalyani Publishers, Chennai - 1996

REFERENCE BOOKS

- 1.Maheshwari S.N., "Financial Management", Kalyani Publishers, Chennai.
- 2.Khan and Jain, "Financial Management", Tata McGraw-Hill Education, New Delhi.
- 3.Prasanna Chandra, "Financial Management", Tata McGraw-Hill Education, New Delhi.
- 4.James C. and Van Horne, "Financial Management", Tata McGraw-Hill Education, New Delhi.
- 5.Pandey I.M., "Financial Management", Vikas Publishing Company, New Delhi.

WEB RESOURCES

Web Link : Nil

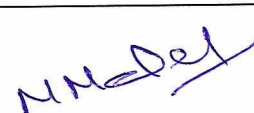
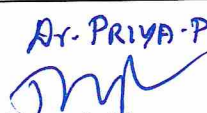
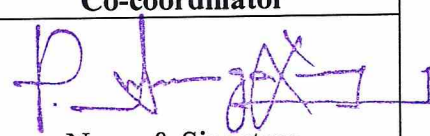
MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Name & Signature of the Staff (Dr. M. Maheswari)	 Name & Signature	 Name & Signature

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

Course Code:	20COU11	Course Title					Batch:	2020-2021	
		PRACTICAL – II – TALLY ERP 9 AND INTERNET					Semester:	III	
Hrs/Week:	5	L	-	T	-	P	5	Credits:	3

COURSE OBJECTIVES

- 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

20COU11	PRACTICAL – II – TALLY ERP 9 AND INTERNET	Sem: III
Package	Programs	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

Item V

5. Use Search Engines, collect data relating to cheapest flight ticket for a 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 for Practical 100%

Teaching Methods

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


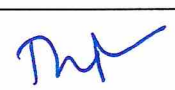
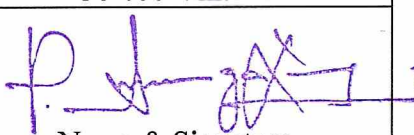
MAPPING WITH PROGRAM OUTCOMES

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 (if deviation from common pattern)

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

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

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

Course Code:	20COUV03	Course Title					Batch:	2020-2021	
		DIGITAL MARKETING					Semester:	III	
Hrs/Week:	2	L	2	T	-	P	-	Credits:	1

COURSE OBJECTIVES

- To have knowledge relating to PPC Advertising
- To understand the Mobile Marketing
- To know about the Recent Trends Marketing for Business
- To understand the Display Advertising.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the applicability of the PPC Advertising	K1
CO2	Explain the Areas of Digital Marketing	K2
CO3	Describe the Recent Trends Marketing for Business	K3
CO4	Explain the Display Advertising	K4

SYLLABUS

20COUV03	DIGITAL MARKETING	Sem: III
Unit No.	Topics	Hours
I	PPC Advertising: Introduction to paid marketing – Ad guidelines – Ad extension. Opportunities of Digital Marketing – Implications of Digital Marketing – Market Research vs Market Reality.	6
II	Mobile Marketing: Meaning- Definition – Significance – Types of Mobile Marketing. Areas of Digital Marketing Search Engine Optimization (SEO) – Search Engine Marketing (SEM) – Social Media Marketing.	6
III	Recent Trends Marketing for Business – You tube & Video marketing – Facebook Marketing for business. PPC Advertising Introduction to paid marketing – Ad guidelines – Ad extension.	6
IV	Display Advertising Meaning – Benefits – Creating a display campaign. Google Shopping Ads Meaning- Shopping campaign – Types of Product feeds	6
V	Bing Ads Meaning – Difference between Bing and Google – Bing certification. Google Ad words certification Introduction to certifications – Types – Registration on Google partners.	6

Teaching Methods

PowerPoint Projection through LCD, Assignment, Discussion and Activity.

Item V

TEXT BOOKS

1. Russ Henneberry and Ryan Deiss, "Digital Marketing ", Dummies.

REFERENCE BOOKS

1. Ian Dodson, "The Art of Digital Marketing", Wiley Publication.
2. Seema Gupta "Digital Marketing", Mc grew Hill.
3. Vibrant Publishers "Digital Marketing Essentials You Always Wanted to Know", Vibrant Publishers

WEB RESOURCES

Web Link: Nil

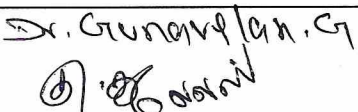


MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

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

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

Item V

Course Code:	20COU13	Course Title						Batch:	2020-2021
		HIGHER CORPORATE ACCOUNTING						Semester:	IV
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVES:

- To acquaint the students with knowledge about the valuation of shares and goodwill of company.
- To know the preparation of financial statements of banking company accounts.
- To Prepare the accounts of companies on the event of internal reconstruction and in reducing the value of shares.
- 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

20COU13	HIGHER CORPORATE ACCOUNTING	Sem: IV
Unit No.	Topics	Hours
I	Valuation of Shares and Goodwill Meaning, Definition, Need & Methods of Valuation of Goodwill – Average Profit Method, Super Profit Method and Capitalisation method - Valuation of Shares.	14
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	14
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.	15
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 –	15

Item V

	Preparation of Final Accounts as Per IRDA Regulations.	
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 for Theory/Practical, 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.2017.

REFERENCE BOOKS

1. Jain .S.P., & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta .R.L., & M. Radhaswamy., "Corporate Accounts ", Theory Method and Application, Sultan Chand & Co.,
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 :Nil




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 (if deviation from common pattern)

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

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

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

Item V

Course Code:	20COU14	Course Title						Batch:	2020-2021
		INCOME TAX LAW AND PRACTICE						Semester:	IV
Hrs/Week:	6	L	6	T	-	P	-	Credits:	5

COURSE OBJECTIVES:

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

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Defining and describe the basic concepts and terminologies of Income Tax Law	K1
CO2	Understanding the process of computing and levying of tax under different heads of income	K2
CO3	Applying the provision while computing and levying of tax under different heads of income	K3
CO4	Analyzing the tax liability of an individual and E-filing procedure.	K4

SYLLABUS

20COU14	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 value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	14
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

Item V

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
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Note: Distribution of Marks for Theory/Practical, Problems 60%, Theory 40%
Teaching Methods: PowerPoint Projection through LCD. Assignment and Discussion.

TEXT BOOKS

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

REFERENCE BOOKS

1. Dr.Mehrotra.H.C, "Income Tax Law and Accounts" SahityaBhavan 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. DinakarPagare: Law and Practice of Income Tax, Sultan Chand and sons.
5. Reddy. T.S and HariprasadReddy.Y, "Income Tax Law and Practice", Margham Publications, Chennai.

WEB RESOURCES

Web Link :Nil



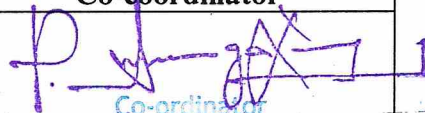
MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Name & Signature of the Staff <i>Hindusthan College</i>	 Name & Signature Dr. Priya P	 Name & Signature Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

Course Code:	20COU15	Course Title						Batch:	2020-2021
		COMPANY LAW AND SECRETARIAL PRACTICE						Semester:	IV
Hrs/Week:	6	L	6	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

- 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 OUTCOMES (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

20COU15	COMPANY LAW AND SECRETARIAL PRACTICE	Sem:IV
Unit No.	Topics	Hours
I	Introduction to Company 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.	14
II	Documents 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.	14
III	Company Management 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.	14
IV	Company Secretary 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	15
V	Company Meetings 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.	15

Note: Distribution of Marks for Theory 100%

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

TEXT BOOKS

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

REFERENCE BOOKS

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

WEB RESOURCES

Web Link : Nil

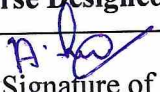
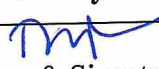

MAPPING WITH PROGRAM OUTCOMES

CO \ 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 (if deviation from common pattern)

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

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Name & Signature of the Staff	 Name & Signature Dr. PRIYA.P	 Name & Signature Co-ordinator

Dr. A. Jayanthi

Item V

BOS meeting approved 13.8.2020

Approved in 6 Academic Council meeting

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

Page 16 of 20

Course Code:	20COU16	Course Title						Batch:	2020-2021
		BANKING THEORY, LAW AND PRACTICE						Semester:	IV
Hrs/Week:	5	L	5	T	-	P	-	Credits:	4

COURSE OBJECTIVES:

- To have acquaintance relating to banking related laws
- To understand the relationship between a banker and customer and legal implications
- To know about the innovations and recent trends in Indian Banking environment
- To understand the Policy Reforms in Indian Banking Sector.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Identify the provisions of law relating to banking, trends and policy reforms.	K1
CO2	Describe the need for linkages between banking and innovative practices and policy reforms in India	K2
CO3	Examine the need of banking legislations, policy reforms and technological progress.	K3
CO4	Explain the impact of innovations and recent trends in banking and banking legislations and policy reforms.	K4

SYLLABUS

20COU16	BANKING THEORY, LAW AND PRACTICE	Sem: IV
Unit No.	Topics	Hours
I	Introduction – Banker and Customer Introduction – Origin of Banking – Definition – Structure of Indian Banking System – Classification of Banks – Functions of Commercial Banks: Primary and Secondary functions – Role of Banks in the development of economy.	11
II	Banker and Customer Relationship – Paying and Collecting Bankers Banker and Customer Relationship –General relationship –Special relationship – Special types of customers – Types of deposits and their legal aspects. Paying Banker – Duties – Statutory Protection – Payment in due course – Collecting Banker – Duties – Statutory Protection – Concept of negligence.	11
III	Negotiable Instruments & Endorsement Negotiable Instruments – Definition – Features – Types of negotiable Instruments – Promissory Notes – Bill of Exchange – Cheques – Definition–Requisites of a valid cheque – Types of cheque – Alteration – Marking – Crossing – Different types of crossing – Endorsement – Meaning – Definition – Types and Rules.	13
IV	Innovations and Recent Trends in Indian Banking Internet Banking – Mobile Banking – Automated Teller Machines –Debit cards – Credit cards – Payment Gateways – Core Banking Solution (CBS) – Electronic Fund Transfer (EFT) –RTGS - SWIFT, Green Channel – Cheque Truncation	13

Item V

	Fund Transfer (EFT) –RTGS - SWIFT, Green Channel – Cheque Truncation System – Micro-Finance – Priority Sector Lending - Payment Banks and Small Finance Banks – Banking Ombudsman - Bancassurance	
V	Policy Reforms in Indian Banking Banking Regulations Act, 1949 – Objectives – Scheme of the Act – Application of the Act – Definitions and Provisions - Know Your Customer (KYC) – SARFAESI Act – Banking Sector Reforms: Narasimham Committee Report I and II – Prudential norms: Capital Adequacy norms	12

Note: Distribution of Marks : Theory - 100% .

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

TEXT BOOKS

1. Rajesh. R, Sivagnanasithi. T, "Banking Theory, Law & Practice", McGraw Hill Companies, New Delhi.

REFERENCE BOOKS

1. Guruswamy.S, "Banking Theory, Law & Practice", McGraw Hill Publication, New Delhi.
2. Sundaram and Varshney, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
3. Varshney. P.N, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
4. Muraleedharan.D, Modern Banking Theory and Practice, PHI Learning Pvt. Limited
5. Sundaram. S.M, "Banking Theory, Law & Practice", Sri Meenakshi Publications, Karaikudi.

WEB RESOURCES

Web Link: <https://www.rbi.org.in/>

<https://financialservices.gov.in/act-rule/Banking/Banking-Regulation>



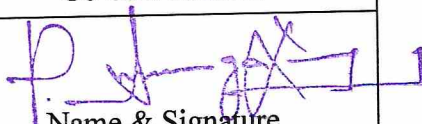
MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

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

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

Item V

Course Code:	20COUV04	Course Title						Batch:	2020-2021
		INVESTMENT DECISION MAKING						Semester:	IV
Hrs/Week:	2	L	2	T	-	P	-	Credits:	1

COURSE OBJECTIVE

- To have knowledge relating to Investment.
- To understand the Alternative Investment.
- To know about the recent Investment Options
- To understand the Money Saving Schemes.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Understand the basic Concept of Investment	K1
CO2	Explain the Classification of Alternative Investments.	K2
CO3	Describe the Conservative Investment Options	K3
CO4	Explain the types of Money Saving Schemes	K4

SYLLABUS

INVESTMENT DECISION MAKING		Sem: III
Unit No.	Topics	Hours
I	Investment – Meaning- Importance of Investment. Features of an Investment Programme.	6
II	Alternative Investment - Features of Alternative Investments- Classification of Alternative Investments.	6
III	Conservative Investment Options: Public Provident Fund (PPF)- National Saving Certificate (NSC) – Senior Citizen Savings Scheme (SCSS)	6
IV	Money Saving Schemes – Bank Fixed Deposits- Sukanya Samridhi Yojana- National Pension System – Atal Pension Yojana.	6
V	Aggressive Investment options- Equity Linked Savings Scheme Plans- Diversified Mutual investment funds-Direct share Investment- Gold/commodity investment-Certificate of Deposits.	6

Teaching Methods

TEXT BOOKS

1. Dr. Preeti Singh, "investment management", himalaya publishing house, 2016.

REFERENCE BOOKS

Item V

1. Bhalla V.K., "Investment Management", S. Chand Publication.

WEB RESOURCES

Web Link: Nil

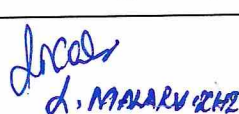
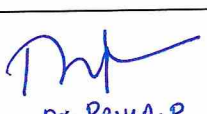

MAPPING WITH PROGRAM OUTCOMES

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

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

ASSESSMENT PATTERN (if deviation from common pattern)

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

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

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

Item V