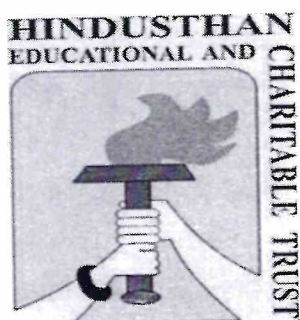


**LEARNING OUTCOMES-BASED CURRICULUM  
FRAMEWORK (LOCF)**

in the

**UNDERGRADUATE PROGRAMME  
BACHELOR OF COMMERCE**

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



**HICAS**

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

Phone: 0422-4440555  
Website: [www.hicas.ac.in](http://www.hicas.ac.in)

## **PREAMBLE**

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce aims to enhance vibrant avenues for students to shape their future by enriching knowledge, enhancing competence, imparting life skills and internalizing values through a plethora of competitions. The students are also given immense training for Common Proficiency Test (CPT), CA Inter and Final.

## **VISION**

To inculcate ethical and moral values by offering world-class center of excellence in education

## **MISSION**

Inspire and empower the students to become innovative leaders and engaged citizens who contribute to the success of organizations and betterment in society

## **PROGRAMME EDUCATIONAL OBJECTIVES (PEO)**

**PEO 1:** To make the students employable and self-employment oriented

**PEO 2:** To acquaint the students with Job oriented skills, quantitative and qualitative knowledge to their future careers in business

**PEO 3:** To foster Moral and Ethical values, respecting the elders and environment, adapting to the Society and Business

**PEO 4:** To emphasis Personal and Corporate Etiquette and encourage to become an Entrepreneur

**PEO 5:** To develop the ability to work in a team structure

## **PROGRAMME OUTCOME (PO)**

**PO1: DISCIPLINARY KNOWLEDGE:** Accustom Job oriented skills, quantitative and qualitative knowledge to their future careers in business

**PO2: PROBLEM SOLVING AND ANALYSING:** Develop the strong knowledge in the areas such as finance, taxation and laws relating to commerce helps to relate the conceptual and analytical skills in the field of Auditing, Finance, Investment etc.

**PO3: ENVIRONMENT SUSTAINABILITY AND ETHICS:** Generate morally conscious and socially responsible business standards and develop a local, regional, national and international

perspective.

**PO4:CO-OPERATIVE TEAM WORK & COMMUNICATIVE SKILLS:** - Develops communication skills, build in team work and leadership traits to face the challenges of the corporate world.

**PO5: SELF DIRECTED / LIFE LONG LEARNING:** Inculcate the students to nurture their skills in personal, interpersonal, intellectual and others skills to develop their professional career, knowledge in business and academics to develop their employability and growth.

**PROGRAMME SPECIFIC OUTCOME (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 acquire necessary skills to manage various positions in the corporate sector and in the field of education

**PSO5:** To become aware of various laws governing business

**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: BCOM

Branch: COMMERCE

| Part         | Course Code                              | Course Type | Course Title  | Credit points                             | Lecture Hours/ Week |           | Exam Duration (hours) | MAX. MARKS |            |            |
|--------------|--|-------------|---|---|---------------------|-----------|-----------------------|------------|------------|------------|
|              |  |             |   |   | Theory              | Practical |                       | I.E.       | E.E        | Total      |
|              |  |             | <b>Semester - I</b>                                   |   |                     |           |                       |            |            |            |
| <b>I</b>     | 21LAT01<br>21LAH01<br>21LAM01<br>21LAF01 | MIL         | Tamil-I/<br>Hindi-I/<br>Malayalam – I/<br>French-I    | 4   | 6                   |           | 3                     | 30         | 70         | 100        |
| <b>II</b>    | 21ENG01                                  | AEC<br>C    | English – I   | 4   | 6                   |           | 3                     | 30         | 70         | 100        |
| <b>III</b>   | 21COU01                                  | DSC         | <b>Core-I</b> Financial Accounting                    | 4   | 6                   |           | 3                     | 30         | 70         | 100        |
| <b>III</b>   | 21COU02                                  | DSC         | <b>Core-II</b> Principles of Management               | 4   | 6                   |           | 3                     | 30         | 70         | 100        |
| <b>III</b>   | 21COU03                                  | GE          | <b>Allied-I</b> Business Economics                    | 4   | 5                   |           | 3                     | 30         | 70         | 100        |
| <b>IV</b>    | 21COUE01                                 | AEE         | Open Elective - I                                     | 2   | 3                   |           | 3                     | 100        | -          | 100        |
| <b>IV</b>    | 21GSU01                                  | AEC<br>C    | Environmental Studies                                 | 1   | 2                   |           | 2                     | 50         | -          | 50         |
| <b>IV</b>    | 21COUV01                                 | SEC         | VAC-I/Life Skills-I @ / Communicative English         | 1*  | 2                   |           | 2                     | 50         | -          | 50**       |
| <b>IV</b>    | -  | SEC         | <b>SDR- Student Development Report</b>                | Assessment will be in the Fifth Semester  |                     |           |                       |            |            |            |
| <b>V</b>     | -  | AEC<br>C    | Extension Activities<br>NSS/NCC/SPORTS/<br>YRC/SIS/SA | Assessment will be in the Fourth Semester |                     |           |                       |            |            |            |
| <b>Total</b> |  |             |   | <b>23</b>                                 | <b>36</b>           |           |                       | <b>300</b> | <b>350</b> | <b>650</b> |
|              |  |             | <b>Semester - II</b>                                  |   |                     |           |                       |            |            |            |
| <b>I</b>     | 21LAT02<br>21LAH02<br>21LAM02<br>21LAF02 | MIL         | Tamil-II/<br>Hindi-II/<br>Malayalam-II/<br>French-II  | 4   | 6                   |           | 3                     | 30         | 70         | 100        |
| <b>II</b>    | 21ENG02                                  | AEC<br>C    | English – II  | 4   | 6                   |           | 3                     | 30         | 70         | 100        |
| <b>III</b>   | 21COU04                                  | DSC         | <b>Core-III</b> Advanced                              | 4   | 4                   |           | 3                     | 30         | 70         | 100        |

|                       |              |      |   |           |           |   |   |            |            |                   |
|-----------------------|--------------|------|---|-----------|-----------|---|---|------------|------------|-------------------|
|                       |              |      | Financial accounting  |           |           |   |   |            |            |                   |
| III                   | 21COU05      | DSC  | <b>Core -IV</b> Business Law                                  | 4         | 4         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU06      | DSC  | <b>Core -V</b> Marketing Management                           | 4         | 4         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU07      | GE   | <b>Allied-II</b> Human Resources Management                   | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU08      | DSE  | Electives / <b>DSE-I</b>                                      | 3         | 3         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU09      | SEC  | Internship / Industrial Visit / <b>Mini Project</b>           | 1         | -         | - |   | 100        |            | 100               |
| IV                    | 21COUV0<br>2 | SEC  | VAC-II/Life Skills-II @ / <b>Language</b>                     | 1*        | 2         |   | 2 | 50         | -          | 50**              |
| IV                    | 21COUJ01     | SEC  | <b>Aptitude / Placement Training</b>                          | Grade *   | 2         |   | 2 | 50         |            | 50**              |
| <b>Total</b>          |              |      |   | <b>28</b> | <b>36</b> |   |   | <b>310</b> | <b>490</b> | <b>800</b>        |
| <b>Semester - III</b> |              |      |   |           |           |   |   |            |            |                   |
| III                   | 21COU10      | DSC  | <b>Core -VI</b> Corporate Accounting                          | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU11      | DSC  | <b>Core -VII</b> Company Law                                  | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU12      | DSC  | <b>Core -VIII</b> Income Tax Law and Practice                 | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU13      | DSC  | <b>Core -IX</b> Computer Applications Practical-I (MS Office) | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU14      | GE   | <b>Allied-III</b> Business Mathematics                        | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU15      | DSE  | Electives / <b>DSE-II</b>                                     | 3         | 3         |   | 3 | 30         | 70         | 100               |
| IV                    | 21COUE0<br>2 | AEE  | Open Elective-II  | 2         | 3         |   | 3 | 100        |            | 100               |
| IV                    | 21GSU02      | AECC | Human Rights  | 1         | 2         |   | 2 | 50         |            | 50                |
| IV                    | 21COUJ02     | SEC  | <b>Aptitude / Placement Training</b>                          | Grade *   | 2         |   | 2 | 50         |            | 50**              |
| IV                    | 21COUJ03     | SEC  | <b>Online Course</b>  | -         | 1         |   |   | -          | -          | C/NC <sup>7</sup> |
| <b>Total</b>          |              |      |   | <b>26</b> | <b>36</b> |   |   | <b>330</b> | <b>420</b> | <b>750</b>        |
| <b>Semester - IV</b>  |              |      |   |           |           |   |   |            |            |                   |
| III                   | 21COU16      | DSC  | <b>Core-X</b> Higher Corporate Accounting                     | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU17      | DSC  | <b>Core-XI</b> Cost Accounting                                | 4         | 5         |   | 3 | 30         | 70         | 100               |
| III                   | 21COU18      | DSC  | <b>Core -XII</b> Entrepreneurship & Innovations               | 4         | 5         |   | 3 | 30         | 70         | 100               |

|                     |          |      |  |           |           |  |   |            |            |                   |
|---------------------|----------|------|--|-----------|-----------|--|---|------------|------------|-------------------|
| III                 | 21COU19  | DSC  | Core -XII Research Methodology                       | 4         | 5         |  | 3 | 30         | 70         | 100               |
| III                 | 21COU20  | DSC  | Core -XIII Computer Applications Practical-II(Tally) | 2         | 4         |  | 3 | 30         | 70         | 100               |
| III                 | 21COU21  | GE   | Allied-IV Business Statistics                        | 4         | 5         |  | 3 | 30         | 70         | 100               |
| III                 | 21COU22  | SEC  | Internship / Institutional Training / Mini-Project   | 1         | -         |  | - | 100        | -          | 100               |
| IV                  | 21COUV03 | ACC  | VAC-III  | 1*        | 2         |  | 2 | 50         | -          | 50**              |
| IV                  | 21COUJ04 | SEC  | Aptitude / Placement Training                        | Grade *   | 2         |  | 2 | 50         |            | 50**              |
| IV                  | 21COUJ05 | SEC  | Online Course  | -         | 1         |  | - | -          | -          | C/NC <sup>7</sup> |
| IV                  | 21GSU03  | AECC | Internet Security                                    | 1         | 2         |  | 2 | 50         | -          | 50                |
| V                   | 21GSU04  | AECC | Extension Activities NSS/NCC/SPORTS/YRC/SIS/SA#      | 2         | -         |  | - |            | -          | C/NC <sup>7</sup> |
| <b>Total</b>        |          |      |  | <b>26</b> | <b>41</b> |  |   | <b>330</b> | <b>420</b> | <b>750</b>        |
| <b>Semester – V</b> |          |      |  |           |           |  |   |            |            |                   |
| III                 | 21COU23  | DSC  | Core-XV Management Accounting                        | 4         | 6         |  | 3 | 30         | 70         | 100               |
| III                 | 21COU24  | DSC  | Core -XVI Financial Management                       | 4         | 6         |  | 3 | 30         | 70         | 100               |
| III                 | 21COU25  | DSC  | Core -XVII Banking Theory Law & Practice             | 4         | 5         |  | 3 | 30         | 70         | 100               |
| III                 | 21COU26  | DSC  | Core -XVIII Auditing & Assurance                     | 4         | 5         |  | 3 | 30         | 70         | 100               |
| III                 | 21COU27  | DSC  | Core-XIX Indirect Taxation                           | 4         | 5         |  | 3 | 30         | 70         | 100               |
| IV                  | 21COUE03 | 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                  | 21COUV04 | ACC  | VAC-IV   | 1*        | 2         |  | 2 | 50         | -          | 50**              |
| IV                  | 21COUJ06 | SEC  | Aptitude / Placement Training                        | Grade *   | 2         |  | 2 | 50         | -          | 50**              |
| IV                  | 21COUJ07 | SEC  | Online Course  | -         | 1         |  | - | -          | -          | C/NC <sup>7</sup> |

|                      |          |     |  |           |           |   |   |            |            |            |
|----------------------|----------|-----|--|-----------|-----------|---|---|------------|------------|------------|
| IV                   | 21COUJ08 | SEC | SDR- Student Development Report        | 2*        | -         | - | - | -          | -          | -          |
| <b>Total</b>         |          |     |  | <b>24</b> | <b>36</b> |   |   | <b>350</b> | <b>350</b> | <b>700</b> |
| <b>Semester - VI</b> |          |     |  |           |           |   |   |            |            |            |
| III                  | 21COU28  | DSE | Electives/DSE-III                      | 3         | 3         |   | 3 | 30         | 70         | 100        |
| III                  | 21COU29  | DSE | Electives/DSE-IV                       | 3         | 3         |   | 3 | 30         | 70         | 100        |
| III                  | 21COU30  | SEC | Project Work /Student Research / Paper | 4         | 4         |   |   | 40         | 60         | 100        |
| III                  | 21COU31  | SEC | Core-XX: Self-Study Courses            | 3         | -         | - | 3 | 30         | 70         | 100        |
| <b>Total</b>         |          |     |  | <b>13</b> | <b>10</b> |   |   | <b>130</b> | <b>270</b> | <b>400</b> |
| <b>Grand Total</b>   |          |     |  |           |           |   |   |            |            |            |

- \*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  | 19     | 4/5    | 79                               | 100   | 1900                      |
|          | Self-Study Course / DSC  | 1      | 3      | 3                                | 100   | 100                       |
|          | 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 #)</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>Value Added Course</i>  | 2      | 1      | 2*                               | 50    | 100**                     |
|          | Aptitude/ Placement Training/ SEC  | 4      | Grade* | Grade*                           | 50    | 200**                     |
|          | Online courses / SEC   | 3      | -      | -                                | -     | C/NC                      |
|          | Life Skills / SEC  | 2      | 1      | 2*                               | 50    | 100**                     |
|          | <i>SDR- Student Development Report</i>                                   | 1      | 2      | 2*                               | -     | -                         |
| Part V   | Extension Activities SS / NCC/Sports/YRC / SIS / SA - AECC               | 1      | -      | 2                                | -     | C/NC                      |
|          | <b>Total</b>   |        |        | <b>141<br/>(6 Extra Credits)</b> |       | <b>4050 +<br/>(400**)</b> |



**List of Open Elective Papers &**

|  |   |
|--|---|
| <p><b>Open Electives</b></p>   | <p>Yoga for Human Excellence<br/>                 Human Health &amp; Hygiene<br/>                 Indian Culture and Heritage<br/>                 Indian Constitution and Political System<br/>                 Consumer Awareness and Protection<br/>                 Professional Ethics and Human Values<br/>                 Human Rights, Women's Rights &amp; Gender Equality<br/>                 Disaster Management<br/>                 Green Farming<br/>                 Corporate Relations<br/>                 start a Business?<br/>                 Research Methodology and IPR<br/>                 General Studies for Competitive Examinations<br/>                 IIT JAM Examination (for Science only)<br/>                 CUCET Examination</p> |
| <p><b>VAC Papers</b></p>   | <p>Excel for Business<br/>                 Spiritual Leadership<br/>                 Industry 4.0 and Artificial intelligence applications in Business<br/>                 Cognitive biases in Decision making<br/>                 Startups in India<br/>                 Behaviour Finance<br/>                 Insolvency and Bankruptcy Code (IBC)<br/>                 Financial Statement Analysis</p>   |
| <p><b>Courses offered by the Departments to other Programmes</b></p> | <p>Basic Accounting<br/>                 Online Share Trading<br/>                 Fundamentals of Banking<br/>                 Basics of Tally<br/>                 Basic Business documentation<br/>                 Basics of Insurance</p>  |

Co-ordinator  
 Academic Audit Cell  
 Department of Arts & Science  
 Computer-041 058

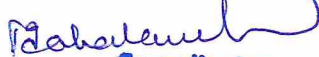
**List of Elective Papers/ DSE**  
(Can choose any one of the paper as electives)

|                       | Course Code | Title                    |
|-----------------------|-------------|--------------------------|
| Electives/<br>DSE-I   | 21COU08A    | Business Communication   |
|                       | 21COU08B    | Business Environment     |
| Electives/<br>DSE-II  | 21COU15A    | Industrial Law           |
|                       | 21COU15B    | Principles of Insurance  |
| Electives/<br>DSE-III | 21COU28A    | Organizational Behaviour |
|                       | 21COU28B    | Investment Management    |
| Electives/<br>DSE-IV  | 21COU29A    | Consumer Behaviour       |
|                       | 21COU29B    | International Business   |



**Syllabus Coordinator**  
**Head of the Department**  
**Department of Commerce**  
Hindusthan College of Arts and Science (Autonomous)  
Coimbatore - 641023

Academic Council – Member Secretary



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



**BOS-Chairman/Chairperson**



**PRINCIPAL**

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

Regulations

1. Internship / Institutional Training / **Mini-Project** is related to the discipline can be permitted to complete during the end of I and III semesters for minimum seven days each and permitted to submit a report.

|                                     |                            |
|-------------------------------------|----------------------------|
| Internship / Institutional Training | Not more than seven days   |
| Mini project                        | Depends on the departments |

2. Project work is considered as a special course involving application of knowledge in problem solving / analyzing /exploring a real-life situation. A Project work may be given in lieu of a discipline specific elective paper.

3. **TRACK SYSTEM:**

**Two core courses DSE- III & DSE- IV are the subjects which are to be related with NPTEL courses.**

The Students have the options of taking two subjects of the sixth semester of B.Comprogramme through NPTEL / Swayam portal from the list given or offered by NPTEL and approved by the department for which credit transfer is permitted. The students should inform the department prior to the registration of the course and get due approval for the same. If the student completes these courses before the start of the sixth semester, the student can be considered for a fast track programme, and do the projects work alone during the sixth semester apart from the self-study paper. Once the student submits the successful course completion credentials as required by the college for the NPTEL/SWAYAM online courses, then the credit transfer will be considered for qualifying the degree.

4. **If the students who are all completed the NPTEL courses before semester -V, they can avail exemption from appearing exams of DSE- III & DSE- IV in Fast track scheme.**
5. NSS / NCC/Sports/YRC / SIS / SA is mandatory for all students as per New Education Policy and the students must attend the allocated hours within two years and complete the programme. They will be evaluated during the end of second year (Fourth Semester) and also a certificate will be issued.
6. SDR – Student Development Report to be received by the department from the students till end of the fifth semester. (Evidences of Curriculum activities and Co-curriculum activities)
7. For online courses minimum of 2 certificates in any of the online platform is mandatory.

**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         |
| <b>TOTAL</b> | <b>30</b> |

#### \*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        |
| <b>Total</b> | <b>40</b> |

### b) Components for Practical E.E.

| Components   | Marks     |
|--------------|-----------|
| Experiments  | 50        |
| Record       | 5         |
| Viva         | 5         |
| <b>Total</b> | <b>60</b> |

### 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          |
| <b>Total</b>                              | <b>100</b> | <b>100</b>         | E.E** a) Final report | 40         |             |
|   |            |                    | b)Viva-voce           | 20         | 60          |
|   |            |                    | <b>Total</b>          | <b>100</b> | <b>100</b>  |

\*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<br>[4 out of 7 descriptive type questions 4 x 5 = 20 Marks] | 40        |
| Two assignments (2 x 5)   | 10        |
| <b>Total</b>  | <b>50</b> |

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

| Components  | Marks |
|---|-------|
| Two Tests (each 2 hours) of 25 marks each<br>[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<br>[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<br>QP is objective pattern ( $25 \times 1 = 25$ ) | 50        |
| <b>Total</b>  | <b>50</b> |

**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)<br>Either or type               | 4 Questions will be in K1 Level,<br>3 Questions will be in K2, K3 each |
| Sec-C (3x10=30marks)<br>Any 3 out of 5<br>questions | 2 Questions will be in K2, 3 Questions will be in K3 & K4 level        |



|                     |                |                             |   |   |   |   |   |                  |                                    |
|---------------------|----------------|-----------------------------|---|---|---|---|---|------------------|------------------------------------|
| <b>Course Code:</b> | <b>21COU01</b> | <b>FINANCIAL ACCOUNTING</b> |   |   |   |   |   | <b>Batch:</b>    | <b>2021-2022<br/>&amp; Onwards</b> |
| <b>Hrs/Week:</b>    | 6              | L                           | 6 | T | - | P | - | <b>Semester:</b> | <b>I</b>                           |
|                     |                |                             |   |   |   |   |   | <b>Credits:</b>  | <b>4</b>                           |

### COURSE OBJECTIVES

- To enable the students to learn about fundamental aspects of accounting
- To make the students skillfully to prepare and present the final accounts of sole trader
- To explore various methods of calculating and recording depreciation
- To understand the process of accounting in a business
- To provide knowledge about books of accounts and appraise the results of the business

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME  | BLOOMS LEVEL |
|------|---|--------------|
| CO1  | Preparing Financial statements in accordance with appropriate GAAP                                  | K1           |
| CO2  | Equip with the knowledge of accounting process and preparation of final accounts of sole trader     | K2           |
| CO3  | Interpret the application of various modes of accounting  | K3           |
| CO4  | Examine the procedure relating to different accounting aspects applicable in business situations    | K4           |
| CO5  | Inculcates the knowledge of various accounting methods and policies in role of business and society | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU01  | FINANCIAL ACCOUNTING  | Sem: I |
|----------|---|--------|
| Unit No. | Topics  | Hours  |
| I        | <b>Theoretical Framework &amp; Accounting Process</b><br>Financial Accounting: Nature and Principles of accounting. Qualitative characteristics of accounting, Advantages and limitations of accounting. Accounting Standards (AS): Need for accounting standards - Accounting Standards in India. International Financial Reporting Standards (IFRS). Fundamentals of Bookkeeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance. | 14     |
| II       | <b>Final Accounts</b><br>Preparation of Trading and Profit and Loss Account and Balance Sheet of a Sole Proprietorship with Adjustments.  | 15     |

|            |   |           |
|------------|---|-----------|
| <b>III</b> | <b>Depreciation</b><br>Depreciation – concept – Factors in the measurement of depreciation – Methods – computation depreciation – Straight line method – Diminishing balance method.  | <b>15</b> |
| <b>IV</b>  | <b>Accounting for Hire-Purchase</b><br>Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.  | <b>14</b> |
| <b>V</b>   | <b>Consignment and Joint venture Accounts</b><br><b>Consignment:</b> Consignment: Features – Del-credere commission – Accounting treatment in the books of the consignor and consignee – Valuation of unsold stock – Accounting treatment of Normal loss and abnormal loss – Abnormal loss account - Goods sent to consignee at invoice price – Accounting treatment – stock reserve calculation.<br><b>Joint Venture:</b> Meaning – features – Difference between Joint venture and Consignment - Accounting for Joint ventures- when a separate set of books is kept. | <b>14</b> |

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

**Teaching methods:** Lecturing, PowerPoint Projection through LCD and Assignment

#### TEXT BOOKS

1. Narang.K.L, Maheswari.S.N, "Advanced Accountancy" Kalyani Publisher, New Delhi.
2. Gupta.R.L, Gupta. V.K, Shukla.M.C, "Financial Accounting" Sultan Chand & sons, Chennai.

#### 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. Grewal.T.S, Gupta.S.C, Jain.S.P, "Advanced Accountancy" Sultan Chand & sons, Chennai.
4. Reddy. T.S & Murthy.A, "Financial Accounting", Margham Publications.

#### WEB RESOURCES

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

#### MAPPING WITH PROGRAM OUTCOMES



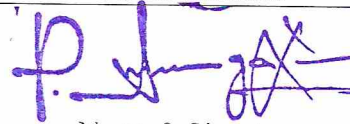
|     |    |     |     |     |     |     |
|-----|----|-----|-----|-----|-----|-----|
|     | PO | PO1 | PO2 | PO3 | PO4 | PO5 |
| CO  |    |     |     |     |     |     |
| CO1 |    | M   | S   | M   | M   | S   |

|     |   |   |   |   |   |
|-----|---|---|---|---|---|
| C02 | S | S | S | M | S |
| C03 | M | S | M | M | M |
| C04 | M | M | M | M | M |
| C05 | S | S | M | 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<br>Co-coordinator   |
|--|--|---|
| <br>(Dr. N. Maheswari)<br>Name & Signature of the Staff | <br>DR. PRIYA P<br>Name & Signature | <br>Name & Signature |

Head of the Department  
 Department of Commerce  
 Hindusthan College of Arts and Science (Autonomous)  
 Coimbatore - 641028

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

|                     |                |                                 |          |          |          |          |          |                  |                                    |
|---------------------|----------------|---------------------------------|----------|----------|----------|----------|----------|------------------|------------------------------------|
| <b>Course Code:</b> | <b>21COU02</b> | <b>PRINCIPLES OF MANAGEMENT</b> |          |          |          |          |          | <b>Batch:</b>    | <b>2021-2022<br/>&amp; Onwards</b> |
|                     |                |                                 |          |          |          |          |          | <b>Semester:</b> | <b>I</b>                           |
| <b>Hrs/Week:</b>    | <b>6</b>       | <b>L</b>                        | <b>6</b> | <b>T</b> | <b>-</b> | <b>P</b> | <b>-</b> | <b>Credits:</b>  | <b>4</b>                           |

### COURSE OBJECTIVES

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

### COURSE OUTCOMES (CO)

| S.No   | COURSE OUTCOME   | BLOOMS LEVEL |
|--|--|--------------|
| CO1  | Recognize the basic concepts of management and understand the contributions of experts' management thoughts. | K1           |
| CO2  | Understanding the management strategies and decision making techniques applicable in enterprises.            | K2           |
| CO3  | Determining and integrating the management principles into practices.  | K3           |
| CO4  | Analyzing the basic theories and principles of management and addressing importance of managerial skills.    | K4           |
| CO5  | Analyzing the effective management principles to achieve the organizational objectives.                      | K4           |
| K1- Remember, K2- Understand, K3- Apply, K4- Analyze |  |              |

### SYLLABUS

| 21COU02  | PRINCIPLES OF MANAGEMENT   | Sem: I |
|----------|--|--------|
| Unit No. | Topics   | Hours  |
| I        | <b>Management Concepts and Evolution</b><br>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 | 14     |

|     |   |    |
|-----|---|----|
| II  | <b>Planning and Forecasting</b><br>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.   | 15 |
| III | <b>Organizing and Communication</b><br>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.                          | 15 |
| IV  | <b>Staffing and Training</b><br>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   | <b>Directing, Controlling, Motivation and Leadership</b><br>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. | 14 |

Note: Distribution of marks: Theory 100%

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

#### TEXT BOOKS

1. Dinkar Pagare, "Principles of Management". Sultan Chand & Sons, New Delhi.
2. PC Tripathi and PN Reddy, "Principles of Management". Tata McGraw Hill, New Delhi.

#### REFERENCE BOOKS

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

#### WEB RESOURCES

Web Link: -----

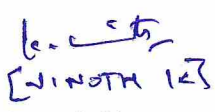

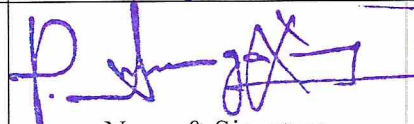
#### MAPPING WITH PROGRAM OUTCOMES

| PO \ CO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | M   | S   | M   | S   | S   |
| CO2     | M   | S   | S   | M   | S   |
| CO3     | M   | M   |     | S   | M   |
| CO4     | M   | M   | S   | M   | M   |
| CO5     | M   | 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<br>Co-coordinator   |
|--|--|---|
| <br>[WINOTH K]<br>Name & Signature of the Staff | <br>DR-PRYA.P<br>Name & Signature | <br>Name & Signature |

Head of the Department  
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Coimbatore - 641028

Co-ordinator  
Curriculum Development Cell  
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|              |         |                    |   |   |   |   |   |           |                        |
|--------------|---------|--------------------|---|---|---|---|---|-----------|------------------------|
| Course Code: | 21COU03 | BUSINESS ECONOMICS |   |   |   |   |   | Batch:    | 2021-2022<br>& Onwards |
| Hrs/Week:    | 5       | L                  | 5 | T | - | P | - | Semester: | I                      |
|              |         |                    |   |   |   |   |   | Credits:  | 4                      |

### COURSE OBJECTIVES

- To make students aware of the basic economic concepts of economics
- To gain the knowledge about economic concepts, principles and economic policies.
- To understand and appreciate the economic theories and their application in real economic life.
- To familiarize the students with cost concepts and market structure applications of in business decisions
- To know the concept of Indian Economy and Five years plan.

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME  | BLOOMS LEVEL |
|------|---|--------------|
| CO1  | Acquire the knowledge about the basic characteristics of Indian economy its potential on natural resources  | K1           |
| CO2  | Understand the economic concepts, principles and economic policies  | K2           |
| CO3  | Apply the various aspects of economic theories in real economic life  | K3           |
| CO4  | Analyze the operations of markets under varying competitive conditions and make optimal business decisions. | K4           |
| CO5  | Analyzing the causes and consequences of different market conditions in Indian economy                      | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU03  | BUSINESS ECONOMICS  | Sem: I |
|----------|---|--------|
| Unit No. | Topics  | Hours  |
| I        | <b>Introduction to Economics:</b><br>Meaning and definition of Economics - Nature and Scope of Economics. Business Economics Meaning, Objectives. Nature and Scope of Business Economics - Role and responsibilities of business economist- theories of economics – micro and macro Economics.                  | 11     |
| II       | <b>Demand and Elasticity of Demand:</b><br>Demand - Meaning, definitions - Law of demand – Factors influencing Demand - Exceptions, Changes in Demand – Demand Determinants - Importance – why Demand curve slope downwards - Elasticity of Demand - Types - Measurement - its Importance – Demand Forecasting. | 11     |
| III      | <b>Supply and Production function:</b><br>Supply – Meaning - Determinants. Law of Supply- Elasticity of Supply - Meaning, Types. Production-Meaning- Production Function - Short Run and  | 12     |

|    |  |    |
|----|--|----|
|    | Long Run Production Function-Economies and Diseconomies of Scale.  |    |
| IV | <p><b>Cost concept and Market Structure:</b><br/>           Cost Concepts - Kinds of Cost - Cost and Output Relationship - Short-run and Long Run - Cost curves. Revenue - Total Revenue - Average Revenue - Marginal Revenue - Curves Under Perfect &amp; Imperfect Competition - Break Even Analysis.<br/>           Market structure-Kinds of Markets, Pricing under Perfect Competition-Monopoly, Monopolistic Competition, Oligopoly- Price and Output Determination. Pricing: Objectives-Pricing methods- Inflation.</p> | 13 |
| V  | <p><b>Indian Economy and Five Year Plans:</b><br/>           Indian Economy - Meaning and definitions - Under development - Characteristics and causes - Determinants of Economic Development- Reasons for Population Growth - National Income - Concept – Its Measurement - Limitations - Recent Trends in National Income. Agriculture – Impact after covid -19. Industrialization - Role of industries in economic Development - Impact after covid -19. Planning – Types of planning, objectives- Five year plans.</p>     | 13 |

Note: Distribution of marks: Theory 100%

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

#### TEXT BOOKS

1. Business Economics – S.Sankaran, Margham Publications, Chennai.
2. Indian Economy - Dutt and Sundaram, Sultan Chand & Sons. New Delhi

#### REFERENCE BOOKS

1. Advanced Economic Theory - M.L.Jhingan, Vrindha Publications, New Delhi.
2. Business Economics – T. Aryamala, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
3. Micro Economic Theory - M.L.Jhingan, Vrindha Publications, New Delhi.
4. Managerial Economics - R.K.Lekhi, Kalyani Publishers, Ludhiana.
5. Business Economics – V.R. Palanivelu & A. Kamman, Himalaya Publishing Pvt Ltd, Mumbai.
6. Indian Economy - S.Sankaran, Margham publications, Chennai.

#### WEB RESOURCES

Web Link: -----

#### MAPPING WITH PROGRAM OUTCOMES

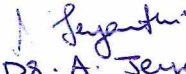

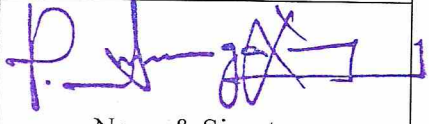
| CO \ PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | M   | S   | M   | S   | M   |
| CO2     | S   | M   | S   | M   | S   |
| CO3     | M   | S   | M   | S   | M   |
| CO4     | M   | S   | S   | M   | M   |
| CO5     | S   | M   | M   | S   | M   |

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<br>Co-coordinator  |
|--|---|--|
| <br>Name & Signature of the Staff | <br>Name & Signature | <br>Name & Signature |

Head of the Department  
Department of Commerce  
Hindusthan College of Arts and Science (Autonomous)  
Coimbatore - 641028

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

|              |          |                                     |   |   |   |   |   |           |                     |
|--------------|----------|-------------------------------------|---|---|---|---|---|-----------|---------------------|
| Course Code: | 20COUE01 | PROFESSIONAL ETHICS AND HUMANVALUES |   |   |   |   |   | Batch:    | 2021-2022 & Onwards |
|              |          |                                     |   |   |   |   |   | Semester: | I                   |
| Hrs/Week:    | 3        | L                                   | 3 | T | - | P | - | Credits:  | 2                   |

#### COURSE OBJECTIVES:

- To orient students about value education and human education.
- To help them learn concepts of human values and respect for others.
- To provide in-depth understanding about moral awareness.
- To inculcate a sense of ethics in the profession the students take up.
- To acquire knowledge on professional practices.

#### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME   | BLOOMS LEVEL |
|------|--|--------------|
| CO1  | Recognize the concept of value education and process of value education                      | K1           |
| CO2  | Understand the multiple ethical interests at stake in a real-world situation and practice    | K2           |
| CO3  | Acquire ethical values in leadership qualities and managing self in society and organization | K3           |
| CO4  | Analysing about Personal and Professional Ethics in society and organization                 | K4           |
| CO5  | Applying the knowledge of moral and ethical values in professional practices.                | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

#### SYLLABUS

| 20COUE01 | PROFESSIONAL ETHICS AND HUMANVALUES  | Sem:I |
|----------|--|-------|
| Unit No. | Topics   | Hours |
| I        | <b>Value Education</b><br>Definition. Concept and Need for Value Education - The Content and Process of Value Education-Self-Exploration as a means of Value Education-Happiness and Prosperity as parts of Value Education  | 7     |
| II       | <b>Human Values</b><br>Morals, values and Ethics – Integrity – Work ethic – Service learning – Civic virtue – Respect for others – Living peacefully – Caring – Sharing – Honesty – Courage – Valuing time – Cooperation – Commitment – Empathy – Self-confidence – Character – Spirituality | 7     |

|     |  |   |
|-----|--|---|
| III | <b>Ethics &amp; leadership Qualities</b><br>Ethical values: Ethics, Social Ethics, Public Policy - Leadership qualities: Integrity, Character, Courage - Personality development. Inter-culture Tolerance  | 7 |
| IV  | <b>Introduction to Professional Ethics</b><br>Basic concepts, Governing Ethics, Personal and Professional Ethics, Ethical Dilemmas, Life Skills, Profession and Professionalism, Professional Association, Professional Risks, Professional Accountabilities, Professional Success | 7 |
| V   | <b>Professional Practices</b><br>Professions and Norms of Professional Conduct, Norms of Professional Conduct vs. Profession, Responsibilities, Obligations and Moral Values in Professional Ethics, Professional code of Ethics   | 8 |

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

### TEXT BOOKS

**Text Book:-**

1. Jayasree Suresh and B. S. Raghavan, *Human Values and Professional Ethics*, 3rd Edition, S. Chand Publications
2. P S R Murthy : "*Indian Culture, Values and Professional Ethics*", 2nd Edition, B S Publications, Hyderabad. 2013

### REFERENCE BOOKS

**Reference Books:**

1. Prof. (Col) P S Bajaj and Dr. Raj Agrawal, *Business Ethics – An Indian Perspective*, Biztantra, New Delhi, 2004.
2. NCERT. "*Value Education*". Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002
3. Daniel and Selvamony. "*Value Education Today - Madras Christian College, Tambaram and ALACHE*, New Delhi, 1990
4. A. Alavudden, R. Kalil Rahaman & M. Jayakumaran : "*Professional Ethics & Human Values*", 1st Edition, University Science Press (An Imprint of Laxmi Publications Pvt Ltd., Chennai, Bangalore. 2008
5. Dr. Saroj Kumar and Prof. Sheenu Nayyer, *Human values and Professional Ethics*, Thakur Publications,
6. R. Subramanian, *Professional Ethics*, Oxford University Press, 2015

### WEB RESOURCES

**Web Link:**

1. <https://www.pdfdrive.com/professional-ethics-human-values-by-rs-naagarazan-d47842494.html>
2. <https://www.pdfdrive.com/human-values-and-professional-ethics-d53147100.html>

## MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | S   | S   | M   | L   | M   |
| CO2     | S   | S   | M   | L   | M   |
| CO3     | S   | S   | S   | M   | S   |
| CO4     | S   | M   | S   | S   | S   |
| CO5     | S   | 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 Coordinator  |
|--|---|--|
| <br>L. MALARVIZH<br>Name & Signature of the Staff | <br>Name & Signature | <br>Name & Signature |

Head of the Department  
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Co-ordinator  
 Curriculum Development Cell  
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|              |         |                               |   |   |   |   |   |           |                     |
|--------------|---------|-------------------------------|---|---|---|---|---|-----------|---------------------|
| Course Code: | 21COU04 | ADVANCED FINANCIAL ACCOUNTING |   |   |   |   |   | Batch:    | 2021-2022 & Onwards |
|              |         |                               |   |   |   |   |   | Semester: | II                  |
| Hrs/Week:    | 5       | L                             | 5 | T | - | P | - | Credits:  | 4                   |

### COURSE OBJECTIVES

- To gain knowledge about the Departmental Accounting.
- To provide insight about maintaining partnership accounts
- To know the process of accounting formats in partnership firms with various adjustments
- To gain knowledge on accounting treatments required in special situations of Partnership firms
- To understanding the different modes of dissolution of a firm

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME  | BLOOMS LEVEL |
|------|---|--------------|
| CO1  | Describing the accounting terms in departmental accounting and partnership accounting   | K1           |
| CO2  | Summarize the accounting aspects of departmental accounting, partnership firm, Deed, provision in the absentees of agreement. | K2           |
| CO3  | Solve the problems in departmental accounting and admission, retirement and death of partners in partnership business         | K3           |
| CO4  | Analyze the accounting procedure of departmental accounting and partnership firm sale to limited company                      | K3           |
| CO5  | Applying accounting treatment of Goodwill during admission, retirement and death of partner.                                  | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU04  | ADVANCED FINANCIAL ACCOUNTING   | Sem: II |
|----------|---|---------|
| Unit No. | Topics  | Hours   |
| I        | <b>Departmental Accounting</b><br>Meaning, definitions, features, basis for allocation of expenses- Inter departmental transfer at cost or selling price.   | 12      |
| II       | <b>Introduction to Partnership</b><br>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. | 12      |

|     |   |    |
|-----|---|----|
| III | <b>Admission of Partners</b><br>Definition – Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital. | 12 |
| IV  | <b>Retirement and Death of Partners</b><br>Retirement – Gaining ratio – Admission cum Retirement – Death of partners – Adjustments on retirement and Death – Executor’s Account –Joint life policy. | 12 |
| V   | <b>Accounting for Dissolution of Partnership Firm</b><br>Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.  | 12 |

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

**Teaching methods:** Lecturing, PowerPoint Projection through LCD and Assignment

#### **TEXT BOOKS**

- 1.T.S.Reddy& Dr. A. Murthy, “ Financial Accounting”, Margham Publication, Chennai.
- 2.Gupta.R.L, Gupta. V.K, Shukla.M.C, “Financial Accounting” Sultan Chand & sons, Chennai.

#### **REFERENCE BOOKS**

1. S.N. Maneswari, S.K. Maneswarilana & Sharada K. Maneswari, “ Financial Accounting”, Kindle Edition
- 2.Grewal.T.S, – “Introduction to Accountancy”S.Chand& Company Ltd.,Chennai

#### **WEB RESOURCES**

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



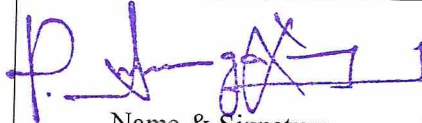
#### **MAPPING WITH PROGRAM OUTCOMES**

| 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   | M   |
| CO5     | M   | S   | 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<br>Co-coordinator  |
|--|--|--|
| <br>[VINODH K]<br>Name & Signature of the Staff | <br>DR. PRIYA-P<br>Name & Signature | <br>Name & Signature |

Head of the Department  
Department of Commerce  
Hindusthan College of Arts and Science (Autonomous)  
Coimbatore - 641028

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

|              |         |              |   |   |   |   |   |           |                        |
|--------------|---------|--------------|---|---|---|---|---|-----------|------------------------|
| Course Code: | 21COU05 | BUSINESS LAW |   |   |   |   |   | Batch:    | 2021-2022<br>& Onwards |
|              |         |              |   |   |   |   |   | Semester: | II                     |
| Hrs/Week:    | 4       | L            | 4 | 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
- To offer knowledge about LLP , winding up and dissolution of LLP

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME  | BLOOMS LEVEL |
|------|---|--------------|
| CO1  | Understand the provisions of business law in India.   | K1           |
| CO2  | Acquire knowledge in Law with reference to business and the basic rules regarding sale of goods and partnership Act | 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                       | K3           |
| CO5  | Analysing the essentials of sale of goods and the importance of buyer's acumen while buying the product             | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU05  | BUSINESS LAW   | Sem: II |
|----------|--|---------|
| Unit No. | Topics   | Hours   |
| I        | <b>Indian Contract Act</b><br>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       | <b>Contract of Agency</b><br>Creation of agency – Personal liability of an agent – Agency by ratification – Conditions and effects – Duties and Rights of principal and agent – Termination of agent.  | 10      |



|     |  |    |
|-----|--|----|
| III | <b>Sale of Goods Act 1930</b><br>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  | <b>Partnership Act 1932</b><br>Nature of Partnership – Rights and Duties and Liabilities of Partners –Relation of Partners to Third Parties – Registration and dissolution of a firm.  | 10 |
| V   | <b>The Limited Liability Partnership Act</b><br>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. | 8  |

Note: Distribution of marks: Theory 100%

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

#### TEXT BOOKS

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

#### REFERENCE BOOKS

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

#### WEB RESOURCES

Web Link: NIL




#### MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | S   | M   |     | M   | S   |
| CO2     | M   | M   |     | S   | M   |
| CO3     | M   |     | S   | S   | M   |
| CO4     | M   | M   | M   | S   | M   |
| CO5     | S   | M   | M   | 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<br>Co-coordinator  |
|---|--|--|
| <br>L. NIKARVIZHI<br>Name & Signature of the Staff | <br>DR. PRIYA P<br>Name & Signature | <br>Name & Signature |

Head of the Department  
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Industhan College of Arts and Science  
Coimbatore - 641 028

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

|                     |                |                             |          |          |          |          |          |                  |                                    |
|---------------------|----------------|-----------------------------|----------|----------|----------|----------|----------|------------------|------------------------------------|
| <b>Course Code:</b> | <b>21COU06</b> | <b>MARKETING MANAGEMENT</b> |          |          |          |          |          | <b>Batch:</b>    | <b>2021-2022<br/>&amp; Onwards</b> |
| <b>Hrs/Week:</b>    | <b>4</b>       | <b>L</b>                    | <b>4</b> | <b>T</b> | <b>-</b> | <b>P</b> | <b>-</b> | <b>Semester:</b> | <b>II</b>                          |
|                     |                |                             |          |          |          |          |          | <b>Credits:</b>  | <b>4</b>                           |

### COURSE OBJECTIVES

- To enable students to gain basic principles and practices of marketing and elements of marketing.
- To introduce the key elements in developing a marketing strategy and planning a marketing program.
- To introduce the components of marketing mix
- To make aware the students with day-to-day developments in different functions of marketing.
- To explain the need for marketing science in the modern business world

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME   | BLOOMS LEVEL |
|------|--|--------------|
| CO1  | Recognize of basic concepts of marketing, recent marketing trends and environmental conditions of marketing.   | K1           |
| CO2  | Understanding the elements of the marketing mix, its importance and applications   | K2           |
| CO3  | Analyze global business opportunities and its implications on a firm's marketing strategy  | K3           |
| CO4  | Explore the various pricing strategies, advertising media and qualities of good salesmanship and its importance for constructing effective marketing campaigns | K3           |
| CO5  | Apply the conceptual knowledge and analytical tools to systematically analyze and solve marketing problems   | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU06   | MARKETING MANAGEMENT   | Sem: II |
|-----------|--|---------|
| Unit No.  | Topics   | Hours   |
| <b>I</b>  | <b>Introduction about Marketing</b><br>Marketing – Definition of Market and Marketing – Core concepts of Marketing – Modern Marketing Concept – Global Marketing – Marketing Ethics.   | 10      |
| <b>II</b> | <b>Marketing Environment and Functions of Marketing</b><br>Introduction – Need and Importance of Environmental Analysis – Methods of Analysis – Micro Environment and Macro Environment – Models of Marketing Environment-SWOT-PESTLE-PORTERS Models Marketing Functions – Buying – Selling – Logistics – Storage – Financing – Risk Bearing – Standardization – Market Information. | 10      |

|     |   |    |
|-----|---|----|
| III | <b>Marketing Mix</b><br>Marketing Mix – <b>Product</b> –Product classification –New Product Development – Product Life Cycle — <b>Price</b> –Pricing Objectives – Pricing Strategies – <b>Promotion</b> -importance– types of promotion – <b>Physical Evidence</b> – Channels of Distribution –role in service marketing– People-Human resource in marketing. | 8  |
| IV  | <b>Market segmentation, Target Marketing, &amp; positioning(STP)</b><br>Definition of Market Segment –Objectives-Bases of Market Segmentation - Levels and patterns of market segmentation - Targeting -Targeting Market Segments- product positioning - Types and bases of positioning - product differentiation.  | 10 |
| V   | <b>Consumer Behaviour</b><br>Consumer Behaviour – Meaning – Features and Importance of Consumer Behaviour- Customer versus Consumer, Buyer versus User, Buyer versus Decision Maker – Factors Influencing Consumer Behaviour –Consumerism – Rights of Consumers.  | 10 |

Note: Distribution of marks: Theory 100%

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

#### TEXT BOOKS

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and Ehsanul Haque. *Principles of Marketing*. 13th edition. Pearson Education.
2. Rajan Saxena, *Marketing management* – Tata McGraw-Hill Education

#### REFERENCE BOOKS

1. V.S Ramasamy & Namakumari- *Marketing management* Publisher: S Macmillan India Ltd.
2. William G. Zikmund & Michael d' Amico- *Marketing*, South-Western College Pub
3. *Essentials of Marketing* – Paul Baines, Chris Fill & Kelly page, Oxford. University Press.

#### WEB RESOURCES

Web Link: -----



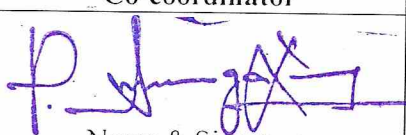
#### MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | M   | S   | M   | M   | S   |
| CO2     | S   | S   | M   | S   | S   |
| CO3     | M   | M   | M   | S   | S   |
| CO4     | S   | S   | M   | M   | S   |
| CO5     | M   | S   | 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<br>Co-coordinator  |
|--|--|--|
| <br>(Dr. N. Maheswari)<br>Name & Signature of the Staff | <br>DR. PRIYA P<br>Name & Signature | <br>Name & Signature |

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Co-ordinator  
Curriculum Development Cell  
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Coimbatore-641 028.

|              |         |                           |   |   |   |   |   |           |                        |
|--------------|---------|---------------------------|---|---|---|---|---|-----------|------------------------|
| Course Code: | 21COU07 | HUMAN RESOURCE MANAGEMENT |   |   |   |   |   | Batch:    | 2021-2022<br>& Onwards |
|              |         |                           |   |   |   |   |   | Semester: | II                     |
| Hrs/Week:    | 4       | L                         | 4 | T | - | P | - | Credits:  | 4                      |

### COURSE OBJECTIVES

- To enable the students to understand the Human resource management concepts and principles
- To get knowledge about training, methods of training, promotion and performance appraisal
- To create an awareness about the existing HR practices of the companies in India.
- To understand labour relation and industrial dispute among employees in an organisation
- To learn human resource audit and work stress & causes of stress in an organisation.

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME  | BLOOMS LEVEL |
|------|---|--------------|
| CO1  | Identifying the concept of human resource management and its importance in today's scenario                                     | K1           |
| CO2  | Understanding of the concept of human resource management and its relevance in organizations.                                   | K2           |
| CO3  | Familiarize the basic concepts of human resource management framework and its role to play in effective business administration | K3           |
| CO4  | Analyse the strategic issues and strategies required to select and develop manpower resources.                                  | K4           |
| CO5  | Examine about human resource audit and integrate the knowledge of HR concepts to take correct business decisions.               | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU07  | HUMAN RESOURCE MANAGEMENT   | Sem: II |
|----------|---|---------|
| Unit No. | Topics  | Hours   |
| I        | <b>Introduction about Human Resource Management</b><br>Nature and scope of Human Resource Management - Differences between Personnel Management and HRM - Human Resource Planning - Recruitment - Selection - Methods of Selection. | 8       |
| II       | <b>Training and Promotion</b><br>Induction - Training - Methods - Techniques - Identification of the Training Needs - Performance Appraisal - Transfer - Promotion - Career Development.  | 10      |
| III      | <b>Remuneration and Welfare Measures</b><br>Remuneration - Components of Remuneration - Incentives - Benefits - Motivation - Welfare and Social Security Measures.  | 10      |

|           |  |    |
|-----------|--|----|
| <b>IV</b> | <b>Labour Relation</b><br>Labour Relation - Functions of Trade Unions – Forms of Collective Bargaining - Workers' Participation in Management - Industrial Disputes and Settlements (laws excluded).         | 10 |
| <b>V</b>  | <b>Human Resource Audit and Work stress</b><br>Human Resource Audit - Nature – Benefits - Employee's Safety and Health: Audit of safety programs and safety training - Work-Stress: Causes and Consequences. | 10 |

*Note: Distribution of marks: Theory 100%*

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

### TEXT BOOKS

1. Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand & Sons-2018
2. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, New Delhi.

### 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

### WEB RESOURCES

Web Link: NIL

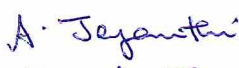


### MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | S   | S   | S   | M   | M   |
| CO2     | M   | S   | M   | S   | M   |
| CO3     | M   | S   | S   | S   | M   |
| CO4     | M   | S   | M   | M   | M   |
| CO5     | M   | S   | M   | 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<br>Co-coordinator  |
|---|--|--|
| <br>Dr. A. Jeyanthi<br>Name & Signature of the Staff | <br>DR. PRIYA P<br>Name & Signature | <br>Name & Signature |

Head of the Department  
Department of Commerce  
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Coimbatore - 641028

Co-ordinator  
Curriculum Development Cell  
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|              |          |                        |   |   |   |   |           |                        |   |
|--------------|----------|------------------------|---|---|---|---|-----------|------------------------|---|
| Course Code: | 21COU08A | BUSINESS COMMUNICATION |   |   |   |   | Batch:    | 2021-2022<br>& Onwards |   |
|              |          |                        |   |   |   |   | Semester: | II                     |   |
| Hrs/Week:    | 3        | L                      | 3 | T | - | P | -         | Credits:               | 4 |

### COURSE OBJECTIVES

- To provide the importance and etiquettes of business communication
- To develop interpersonal skills oral communication and effective presentation
- To understand the knowledge in drafting of business letters and reports
- To educate office and personal correspondence
- To offer the intricacies of responding to business related queries

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME   | BLOOMS LEVEL |
|------|--|--------------|
| CO1  | Describe principles of effective communication to communicate with corporate world   | 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   | K3           |
| CO4  | Imparts the techniques of group discussion, guidelines for preparing interview along with the knowledge of drafting different formats of letters | K4           |
| CO5  | Analyzing variety of business correspondence and respond appropriately   | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU08A | BUSINESS COMMUNICATION   | Sem: II |
|----------|--|---------|
| Unit No. | Topics   | Hours   |
| I        | <b>Introduction</b><br>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. | 7       |
| II       | <b>Effective Speaking</b><br>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> .  | 7 |
| III | <b>Effective Writing</b><br>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> .   | 7 |
| IV  | <b>Office and Personal Correspondence</b><br>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> . | 8 |
| V   | <b>Business Correspondence</b><br>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> .   | 7 |

Note: Distribution of marks: Theory 100%

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

#### TEXT BOOKS

1. Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand & Sons-2018
2. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, New Delhi.

#### REFERENCE BOOKS

1. Ramesh .M.S., & C. C Pattanshetti, "Business Communication", R.Chand & Co, NewDelhi
2. Rodriguez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, NewDelhi.
3. Varinder Kumar." Business Communication", Kalyani Publishers. NewDelhi.

#### WEB RESOURCES

Web Link: NIL

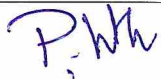


## MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | M   | S   | S   | M   | M   |
| CO2     | M   | S   | M   | S   | M   |
| CO3     | M   | S   | S   | S   | M   |
| CO4     | M   | S   | M   | M   | M   |
| CO5     | M   | S   | M   | 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   |
|---|---|--|
| <br><b>Dr. P. KAMALNATH</b><br>Name & Signature of the Staff | <br><b>DR. PRIYA P</b><br>Name & Signature<br>Head of the Department | <br>Name & Signature |

Department of Commerce  
 Hindusthan College of Arts and Science  
 Coimbatore - 641028

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

|              |          |                      |   |   |   |   |   |           |                        |
|--------------|----------|----------------------|---|---|---|---|---|-----------|------------------------|
| Course Code: | 21COU08B | BUSINESS ENVIRONMENT |   |   |   |   |   | Batch:    | 2021-2022<br>& Onwards |
|              |          |                      |   |   |   |   |   | Semester: | II                     |
| Hrs/Week:    | 3        | L                    | 3 | T | - | P | - | Credits:  | 4                      |

### COURSE OBJECTIVES

- To provide domain expertise on all aspects relating to business
- To acquaint conceptual framework of business environment
- To help students to understand about the various environment
- To understand about corporate social responsibility
- To help students understand about the global and local business's cross cultural environment

### COURSE OUTCOMES (CO)

| S.No | COURSE OUTCOME  | BLOOMS LEVEL |
|------|---|--------------|
| CO1  | Identify and familiarize with the nature of business environment and its components | K1           |
| CO2  | Demonstrate and develop conceptual framework of business environment                | K2           |
| CO3  | Understanding the economic and non-economic environment in business                 | K2           |
| CO4  | Analyze awareness about corporate social responsibility, ethics and governance      | K3           |
| CO5  | Analyzing the cross cultural environment and its operations                         | K4           |

K1- Remember, K2- Understand, K3- Apply, K4- Analyze

### SYLLABUS

| 21COU08B | BUSINESS ENVIRONMENT  | Sem: II |
|----------|---|---------|
| Unit No. | Topics  | Hours   |
| I        | <b>Conceptual Framework of Business Environment</b><br>Concept, Significance, and Nature of Business Environment – Internal, External, Micro and Macro: Environmental Analysis-Concept, Process, Limitation, Techniques of environmental analysis and Strategic Management (VRIO framework, Porter's five force model, Need Gap analysis, SWOT Analysis, QUEST, Blue ocean Strategy and PESTLE): Demographic dividend, Happiness index. | 7       |

|     |   |   |
|-----|---|---|
| II  | <p><b>Economic Environment:</b><br/>Concept of Economic system. Objectives, Industrial policy 1991 (Industrial Licensing, Foreign Investment, Foreign Technology Agreements, Public Sector Policy and MRTP Act); NITI Aayog, Functions and initiative; Effect of recession on Business and remedies.</p> <p><b>Legal Environment:</b> Company regulatory legislation in India, Competition Act and its salient features, FEMA, Monetary policy, Fiscal policy and Latest EXIM policy.</p>   | 7 |
| III | <p><b>Natural Environment and Technological Environment</b></p> <p><b>Natural Environment:</b> Meaning and significance, Natural environmental factors affecting business. The Environment Protection Act 1986; Paris Climate Agreement.</p> <p><b>Technological Environment:</b> Innovation, Technological leadership and followership. Sources of technological dynamics, Technology and competitive advantage. Transfer of technology and its problems, Management of technology. Impact of technology on business and society (Artificial Intelligence and Augmented Reality)</p>   | 7 |
| IV  | <p><b>Political Environment and Socio-Cultural Environment</b></p> <p><b>Political Environment:</b> Three political institutions: Legislature, Executive and Judiciary. Brief note on Fundamental rights and Duties, Rationale and extent of state intervention. Role of Government – Regulatory, Promotional and Entrepreneurial. Government's responsibility to business. Business's responsibility to Government: Brief overview about Make in India.</p> <p><b>Socio-Cultural Environment:</b> Corporate Social responsibility of business- Business Ethics and Corporate Governance, Social audit, impact of culture on business- Cross-Cultural Business Environment.</p> | 8 |
| V   | <p><b>Global Environment</b></p> <p>Foreign Collaborations and Indian Business, Benefits and problems from MNCs. New Foreign Direct Investment policy of India: World Trade Organisation- objectives and principles. implications for India: Trading Blocks- Meaning and types.</p>   | 7 |

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

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

#### TEXT BOOKS

I.K. Ashwathappa. *Essentials of Business Environment*, Bangalore: Himalaya publications.  
DOI: [www.himpub.com](http://www.himpub.com) (Latest Edition)

#### REFERENCE BOOKS

1. *Claire Capon, Understanding the Business Environment, Canada: Pearson Education (Latest Edition)*
2. *Francis Cherumilam, Business Environment, Mumbai: Himalaya publishing house (Latest Edition)*
3. *S.K. Mishra, Economic Environment, Delhi: Himalaya publishing house (Latest Edition)*

4. K Chidambaram, Business Environment, Vikas Publications. (Latest Edition)

### WEB RESOURCES

Web Link: NIL

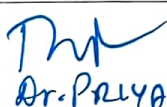

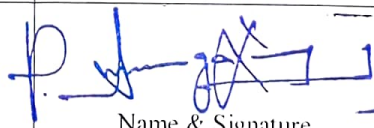
### MAPPING WITH PROGRAM OUTCOMES

| CO \ PO | PO1 | PO2 | PO3 | PO4 | PO5 |
|---------|-----|-----|-----|-----|-----|
| CO1     | M   | S   | S   | M   | M   |
| CO2     | M   | S   | M   | S   | M   |
| CO3     | M   | S   | S   | S   | M   |
| CO4     | M   | S   | M   | M   | M   |
| CO5     | M   | S   | M   | 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<br>Co-coordinator  |
|---|--|--|
| <br>Dr. Priya P<br>Name & Signature of the Staff | <br>DR. PRIYA P<br>Name & Signature | <br>Name & Signature |

Head of the Department  
Department of Commerce  
Hindusthan College of Arts and Science (Autonomous)  
Coimbatore - 641029

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