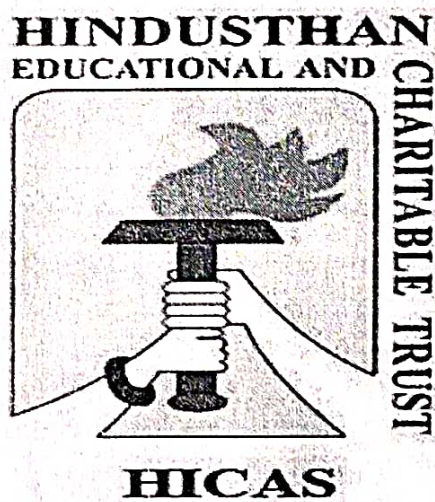# LEARNING OUTCOMES–BASED CURRICULUM FRAMEWORK
(LOCF)

in the

UNDERGRADUATE PROGRAMME BACHELOR OF BUSINESS ADMINISTRATION (BBA)

FOR THE STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2022-2023 AND ONWARDS

HINDUSTHAN
EDUCATIONAL AND CHARITABLE TRUST

HICAS

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
(Affiliated to Bharathiar University and Accredited by NAAC)
COIMBATORE-641 028
TAMILNADU, INDIA.

Phone : 0422-4440555.

Website: www.hicas.ac.in

PREAMBLE

The course in Business Administration embraces principles and activities in the core functional areas of business management. It relates the concepts and principles of business management to practical business situations. It also covers legal environment of business, information technology, globalization, economic integration and entrepreneurship.

Learning Outcome Based Curriculum Framework for Undergraduate Programme in Bachelor of Business Administration.

VISION

To provide world class education to the students to face global challenges and inculcate the latest trends in technological advancement. To cater to the needs of the environmental and ethical values in the mind of students to become good citizens and entrepreneurs.

MISSION

The Mission of the college is to pursue a philosophy of perceptual acquisition of knowledge. The important policy is to provide value-based education and bring out the hidden potentials in students that equip them to approach life with optimism.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)
Under Graduates of **BUSINESS ADMINSTRATION** program will be

PEO 1: Students will be integrating various functional areas of business to guide innovation formulate strategy and solve complex business problems.

PEO 2: To expose them for the required analytical, technical, technological and interpersonal skills

PEO 3: Understanding of the role of business management in an economy

PEO 4 : To prepare the students to take up challenging careers in business, industry, or pursue higher education.

PEO 5 : To bring about a holistic development in the students and to make them a responsible citizen catering to the needs of societal development

PROGRAMME OUTCOME (PO)

PO1: The Program will enable the students to gain and apply key theories and applications in business context

PO2: Equip students with critical thinking and analytical skill store solve business problems.

PO3: Make the students sensitive to ethical and sustainable business practices.

PO4: Development of communication skills, interpersonal relationships and ability to work as a team.

PO5: Groom the students into responsible citizens for employment and life outside the institution and promote national consciousnes

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Cater to the manpower needs of companies in the areas of Production, marketing, advertising, finance, human resource.

PSO2: Exemplify technical competence in domestic and global business through the study of major disciplines within the fields of business.

PSO3: Students can function effectively as an individual, and as a member or leader in diverse teams, and in multidisciplinary settings.

PSO4: Students can demonstrate the fundamentals of creating and managing innovation, new business development, and high-growth potential entities.

PSO5: Apply ethical principles and commit to professional ethics and responsibilities and norms of the Management practice.

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS),
COIMBATORE-641028
SCHEME OF EXAMINATIONS – CBCS & LOCF PATTERN
(For the Students admitted from the Academic year 2022-2023 and Onwards)
UG PROGRAMME

Programme: BBA   **Branch: MANAGEMENT**

Part	Course Code	Course Type	Course Title	Credit points	Lecture Hour/ Week Theory	Lecture Hour/ Week Practical	Exam Duration(hours)	MAX. MARKS I.E.	MAX. MARKS E.E	MAX. MARKS Total
Semester-I										
I	22LAT01 22LAH01 22LAM01 22LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam-I/ French-I	4	6		3	50	50	100
II	22ENG01	AECC	English–I	4	6		3	50	50	100
III	22BBU01	DSC	**Core – I:** Principles of Management	4	6		3	50	50	100
III	22BBU02	DSC	**Core - II:** Business Communication	4	6		3	50	50	100
III	22BBU03	GE	**Allied-I:** Mathematics for Management– I	4	5		3	50	50	100
IV	22BBUE01	AEE	Open Elective– I	2	3		3	100	-	100
IV	22GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	22BBUV01	SEC	VAC-I / Life Skills-I @ /Communicative English	1*	2		2	50*	-	50**
IV	-	SEC	**SDR- Student Development Report**	Assessment will be in the Fifth Semester						
V	-	AECC	Extension Activities NSS/NCC/SPORTS/YRC/SIS/SA	Assessment will be in the Fourth Semester						
Total				23	36			400	250	650
Semester-II										
I	22LAT02 22LAH02 22LAM02 22LAF02	MIL	Tamil-II/Hindi-II/ Malayalam-II/ French-II	4	6		3	50	50	100
II	22ENG02	AECC	English– II	4	6		3	50	50	100
III	22BBU04	DSC	**Core– III:** Organizational Behaviour	4	4		3	50	50	100
III	22BBU05	DSC	**Core – IV:** Economics for Executive	4	4		3	50	50	100

III	22BBU06	DSC	Core – V: Financial Accounting	4	4		3	50	50	100
III	22BBU07	DSC	Core -VI : Practical– I Financial Accounting Package –Tally	2		3		50	50	100
III	22BBU08	GE	Allied-II:Mathematics For Management –II	4	5		3	50	50	100
IV	22BBUV02	SEC	VAC-II/Life Skills -II @/ -Language	1*	2		2	50*	-	50**
III	22BBU09	SEC	Industrial Visit / Mini Project	1	-	-		100		100
IV	22BBUJ01	SEC	Aptitude/ Placement Training	Grade *	2		2	50*		50**
		Total		27	33	3		450	350	800
			Semester-III							
III	22BBU10	DSC	Core–VII: Production and Materials Management	4	6		3	50	50	100
III	22BBU11	DSC	Core –VIII: Marketing Management	4	6		3	50	50	100
III	22BBU12	DSC	Core – IX: Human Resource Management	4	6		3	50	50	100
III	22BBU13	DSC	Core-X: Practical- II PC Software (MS-Office)	2		3	3	50	50	100
III	22BBU14	GE	Allied-III: Introduction to Information Technology	4	4		3	50	50	100
III	22BBU15	DSE	Electives/ DSE-I	3	3		3	50	50	100
IV	22BBUE02	AEE	Open Elective-II	2	3		3	100		100
IV	22GSU02	AECC	Human Rights	1	2		2	50		50
IV	22BBUJ02	SEC	Aptitude / Placement Training	Grade *	2		2	50*		50**
IV	22BBUJ03	SEC	Online Course	-	1			-	-	C/N C≠
		Total		24	33	3		450	300	750
			Semester-IV							
III	22BBU16	DSC	Core – XI: Financial Management	4	6		3	50	50	100
III	22BBU17	DSC	Core – XII: Entrepreneurial Development and Project Management	4	5		3	50	50	100
III	22BBU18	DSC	Core –XIII: Retail Management	4	5		3	50	50	100
III	22BBU19	DSC	Core- XIV: Management Information System	4	5		3	50	50	100
III	22BBU20	GE	Allied-IV: Taxation	4	5		3	50	50	100

III	22BBU21	DSE	Electives/ **DSE-II**	3	3		3	50	50	100
III	22BBU22	SEC	Institutional Training/ **Mini-project**	1	-		-	100	-	100
IV	22BBUV03	ACC	VAC–III	1*	2		2	50*	-	50**
IV	22BBUJ04	SEC	**Aptitude / Placement Training**	Grade *	2		2	50*		50**
IV	22BBUJ05	SEC	**Online Course**	-	1		-	-	-	C/N C≠
IV	22GSU03	AECC	Internet Security	1	2		2	50	-	50
V	22GSU04	AECC	Extension Activities NSS/NCC/SPORTS/YRC/SIS/SA#	2	-		-		-	C/N C ≠
		Total		27	36			450	300	750
			Semester-V							
III	22BBU23	DSC	Core–XV: Strategic Management	4	6		3	50	50	100
III	22BBU24	DSC	**Core -XVI:** Cost & Management Accounting	4	6		3	50	50	100
III	22BBU25	DSC	**Core–XVII:** Research Methods for Management	4	5		3	50	50	100
III	22BBU26	DSC	**Core–XVIII:** Business Law	4	5		3	50	50	100
III	22BBU27	DSC	**Core –XIX:** International Business	4	5		3	50	50	100
IV	22BBUE03	AEE	Open Elective-III	2	3		3	100	-	100
IV	22GSU05	AECC	General Awareness	1	1		2	50	-	50
IV	22GSU06	AECC	Law of Ethics	1	-		2	50	-	50
IV	22GSUV04	ACC	VAC IV	1*	2		2	50*	-	50**
IV	22BBUJ06	SEC	**Aptitude / Placement Training**	Grade *	2		2	50*	-	50**
IV	22BBUJ07	SEC	**Online Course**	-	1		-	-	-	C/N C≠
IV	22BBUJ08	SEC	**SDR- Student Development Report**	2*	-	-	-	-	-	-
		Total		24	36			450	250	700
			Semester-VI							
III	22BBU28	DSE	Electives/ **DSE-III**	4	5		3	50	50	100
III	22BBU29	DSE	Elective/DSE-IV	4	5		3	50	50	100
III	22BBU30	DSC	**Core XX:** **Self-Study Course**	3	-	-	3	50	50	100
III	22BBU31	SEC	**Project Work /Student Research /Paper**	4	4			50	50	100
		Total		15	14			200	200	400
		Grand Total		140	188	6		2400	1650	4050

- *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% (Both Internal and External)

ABSTRACT FOR SCHEME OF EXAMINATION

(For the candidates admitted during the academic year2021–2022 and onwards)
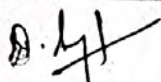
Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/ (MIL)	2	4	8	100	200
Part II	English/ AECC-I	2	4	8	100	200
Part III	Core/ DSC	20	2/3/4	75	100	2000
	Allied/ GE	4	4	16	100	400
	Electives/ DSE	4	3/4	14	100	400
	Project SEC	1	4	4	100	100
	Internship/ Institutional Training/ Mini-Project	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
	Job Oriented Course /Value Added Course	2	*1*	2*	50	100**
	Skill Based/ Placement/ Aptitude SEC	4	Grade	Grade	50	200**
	Online courses/SEC	3	C/NC	C/NC	-	-
	Life Skills / SEC	2	*1*	2*	50	100**
	SDR- Student Development Report	*1*	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC /SIS/ SA –AECC	1	C/NC	2	-	-
	Total			**140+ (Extra 6 Credits)**		**4050 + (400**)**

List of Open Elective Papers & VAC / JOC		
Open Electives	Yoga for Human Excellence	
	Human Health &Hygiene	
	Indian Culture and Heritage	
	Indian Constitution and Political System	
	Consumer Awareness and Protection	
	Professional Ethics and Human Values	
	Human Rights, Women's Rights & Gender Equality	
	Disaster Management	
	Green Farming	
	Campus to Corporate	
	Start-up Business	
	Research Methodology and IPR	
	General Studies for Competitive Examinations	
	IIT JAM Examination (for Science only)	
	CUCET Examination	
VAC Papers		
Courses offered by the Departments to other Programmes		
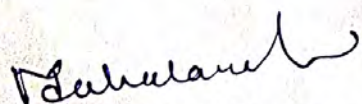
Note: VAC / JOC courses can be added along with the above open electives
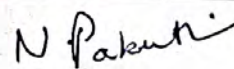
List of Elective Papers / DSE (Can choose any one of the paper as electives)		
	Course Code	Title
Electives/ DSE-I	22BBU15A	Industrial Relation and Labour Law
	22BBU15B	Advertising and Sales Promotion
Electives/ DSE-II	22BBU21A	Digital Marketing
	22BBU21B	Consumer Behaviour
Electives/ DSE-III	22BBU28A	Product and Brand Management
	22BBU28B	Performance and Reward Management
Electives/ DSE-IV	22BBU29A	Security Analysis and Portfolio Management
	22BBU29B	Human Resource Development

List of Elective Papers / DSE (Can choose any one of the paper as electives)		
	Course Code	Title
Electives/ DSE-I	22BBU15A	Industrial Relation and Labour Law
	22BBU15B	Advertising and Sales Promotion
Electives/ DSE-II	22BBU21A	Digital Marketing
	22BBU21B	Consumer Behaviour
Electives/ DSE-III	22BBU28A	Product and Brand Management
	22BBU28B	Performance and Reward Management
Electives/ DSE-IV	22BBU29A	Security Analysis and Portfolio Management
	22BBU29B	Human Resource Development

Syllabus Coordinator

Academic Council – Member Secretary

BOS-Chairman
Department of Business Administration
Hindusthan College of Arts & Science
Coimbatore- 641 028.
Ph: 2561633/44/66

Principal

PRINCIPAL
Hindusthan College of Arts & Science (Autonomous),
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. **FAST TRACK SYSTEM:**

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

The Student shave the options of taking two subjects of the sixth semester of_programme 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 project 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 DSC-XVIII &DSC-XIX 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.

ExtensionActivities

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

/ Kulangal Pathukappu Amaipu / Oldage 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 - Scheme of Evaluation (Internal & External Components)

(For the students admitted during the academic year 2022-2023 and onwards)

1. Internal Marks for all UG

Components	Marks
Test I	10
Test II	10
Model Exam	10
Assignment	5
Attendance*	5
Internal Assessment components **	10
TOTAL	50

*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

** List of components for Internal Assessment (MCQ Compulsory)

S.No	Components
1	Multiple choice questions
2	Club activities
3	Assignment
4	Seminar

(Any two components from the above list with five marks each will be calculated .2x5=10 marks)

2. a) Components for Practical I.E.

Components	Marks
Test –I	15
Test - II	15
Observation	10
Application*	10
Total	50

b) Components for Practical E.E.

Components	Marks
Experiments/Exercise	40
Record	5
Viva	5
Total	50

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

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

*Review is for Individual Project and Work Diary is for Group Projects
  (group consisting of minimum 3 and maximum 5)
**Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

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

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

5. Guidelines for General Awareness (Part IV)

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

6. Guidelines for open Elective (Part IV)

Components	Marks
Two Tests (each 2 hours) of 50 marks each [5 out of 8 descriptive type questions 5 x 10 = 50 Marks]	100

7. 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 and 7 are to be treated as 100% Internal papers.
4. For item No.7, Tests conducted through online modules (Google Form/any other)
5. Item No.2: * - Application should be from the relevant practical subject other than the Listed programmes. It must be enclosed in the practical record.

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

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

HINDUSTHAN COLLEGE OF ARTS & 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 6 = 24 marks)
Answer ALL Questions

ALL Questions Carry EQUAL Marks

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

SECTION - C (2x10 = 20 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 & 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 Questions

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)

Blue Print of Question Paper for all UG Programmes
(For the academic year 2021-22, 2022-23)

FOR CIA I, CIA II - QUESTION PATTERN Max. Marks: 50

Sec	Question No	Type	No of Question	Questions to be answered	Mark per question	K-level
A	1 to 6	MCQ/ True or False/ Fill up	6	6	1 (6x1=6)	All Questions will be K1
B	7 to 10	Either or Type (a or b)	8	4	6 (4x6=24)	4 Questions will be in K2 4 Questions will be in K3
C	11 to 13	Open choice	3	2	10 (2x10=20)	1 Question will be in K3 2 Question will be in K4

FOR MODEL/ESE - QUESTION PATTERN Max. Marks:70

Sec	Question No	Type	No of Question	Questions to be answered	Mark per question	K-level
A	1 to 10	MCQ/ True or False/ Fill up	10	10	1 (10x1=10)	All Questions will be K1
B	11 to 15	Either or Type (a or b)	10	5	6 (5x6=30)	6 Questions will be in K2 4 Questions will be in K3
C	16 to 20	Open choice	5	3	10 (3x10=30)	2 Question will be in K3 3 Question will be in K4

(For the academic year 2020-21)

FOR CIA I, CIA II - QUESTION PATTERN Max. Marks:50

Sec	Question No	Type	No of Question	Questions to be answered	Mark per question	K-level
A	1 to 6	MCQ/ True or False/ Fill up	6	6	1 (6x1=6)	All Questions will be K1
B	7 to 10	Either or Type (a or b)	8	4	5 (4x5=20)	4 Questions will be in K2 4 Questions will be in K3
C	11 to 13	Either or Type (a or b)	6	3	8 (3x8=24)	3 Question will be in K3 3 Question will be in K4

FOR MODEL/ESE - QUESTION PATTERN Max. Marks:70

Sec	Question No	Type	No of Question	Questions to be answered	Mark per question	K-level
A	1 to 10	MCQ/ True or False/ Fill up	10	10	1 (10x1=10)	All Questions will be K1
B	11 to 15	Either or Type (a or b)	10	5	4 (5x4=20)	6 Questions will be in K2 4 Questions will be in K3
C	16 to 20	Either or Type (a or b)	10	5	8 (5x8=40)	5 Question will be in K3 5 Question will be in K4

Blue Print of Question Paper

Distribution of section-wise marks with K levels for UG 2021-22, 2022-23

CIA

Sec.	K1	K2	K3	K4	Total questions	Questions to be answered	Total marks
A -MCQ/T or F / Fill up	6				6	6	6x1=6
B - Either or type		4	4		8	4	4x6=24
C - Open choice			1	2	3	2	2x10=20
Total Marks	6	24	34	20			84
% of marks without choice	7.14	28.57	40.48	23.81			100

Model Exam

Sec.	K1	K2	K3	K4	Total questions	Questions to be answered	Total marks
A- MCQ/T or F/ Fill up	10				10	10	10x1=10
B - Either or type		6	4		10	5	5x6=30
C - Open choice			2	3	5	3	3x10=30
Total Marks	10	36	44	30			120
% of marks without choice	8.33	30	36.67	25			100

Distribution of section-wise marks with K levels for UG (2020-21)

CIA

Sec.	K1	K2	K3	K4	Total questions	Questions to be answered	Total marks
A MCQ/T or F/ Fill up	6				6	6	6x1=6
B - Either or type		4	4		8	4	4x5=20
C – Either or type			3	3	6	3	3x8=24
Total Marks	6	20	54	24			104
% of marks without choice	5.77	19.23	51.92	23.08			100

Model Exam

Sec.	K1	K2	K3	K4	Total questions	Questions to be answered	Total marks
A MCQ/True or False/ Fill up	10				10	10	10x1=10
B - Either or type		6	4		10	5	5x4=20
C – Either or type			5	5	10	5	5x8=40
Total Marks	10	24	56	40			130
% of marks without choice	7.69	18.46	43.08	30.77			100

UG Programme Regulations for the academic year 2022-2023

1. Internal marks components for the candidates admitted from the academic year 2022-2023 and onwards is as follows.

<div style="display:flex">

For Theory courses

Components	Marks
Test I	10
Test II	10
Model Exam	10
Assignment	5
Attendance	5
Internal Assessment components	10
TOTAL	50

For Practical courses

Components	Marks
Test –I	15
Test – II	15
Observation/Exercise	10
Application*	10
TOTAL	50

</div>

2. The pattern of the question paper for External Examination will be maximum of 70 marks for theory courses, the marks obtained will be converted into 50 as per the scheme.

3. Passing minimum for all UG programme is 40% in Internal and 40 % in External and the composition of total 40 marks out of 100 marks.

4. Internship / Institutional Training / Mini-Project is related to the discipline. The students can be permitted to complete the Internship / Institutional Training / Mini-Project before the end of First year (end of II semester) and before the end of the second year (end of IV semester) and submit a report.

Internship / Institutional Training	Duration: Not more than seven days
Mini project	During the course of study for not more than seven days.

5. 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. Distribution of marks for major project for all UG programme will be 50:50 pattern for both Internal and External in total of 100/200 marks.

6. Two tests for fully internal subjects should be conducted during CIA-I and CIA –II by the department.

7. Retest for the failure candidates in CIA I or CIA II or Part IV or Part V or Extra credit courses should be conducted during the model examination after getting approval from the COE office. The candidates who are not able to complete the minimum pass mark in internal components even getting chance of reappearance, will be treated as arrear candidates.

8. For the Theory cum Practical blended courses, 50:50 Internal and External pattern will be followed for theory examination and Fully internal pattern will be followed for Practical examination. For theory part, External examination will be conducted as regular pattern (max of 70 marks) and it will be converted into 25 marks.

Course	Internal Marks		External marks		Total marks (Max. marks 50)	
	Min.	Max.	Min.	Max.	Min.	Max.
Theory	10	25	10	25	20	50
Practical	20	50		-	20	50

For Practical components for Theory cum Practical courses (Fully Internal)

Components	Marks
Test I	10
Test II	10
Experiment/Excercise	20
Record	5
Viva	5
Total	50

The Internal mark 50 will be converted into 25.

9. For the candidates admitted under the Fast Track System (FTS) must register their names to their concerned department heads and get approval from the COE office at the beginning of the III semester.

10. Students who are not willing to select the Project/Research work in Semester VI, can chose the theory papers offered by their departments as per the prescribed theory pattern.

11. Self Study will be a Core Paper of the department for which the examination pattern will be as like part III courses is followed.

12. 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.

13. SDR – Student Development Report to be received by the department from the students till end of the fifth semester. (Evidences of Curricular activities and Co-curricular activities)

14. For online courses minimum of 2 certificates in any of the online platform is mandatory.

15. Open elective courses:

Departments can offer list of subjects which teaches moral ethics to the young community for the better future. The topics relevant to Indian ethics, Culture, Women rights, Yoga, Green farming, Indian constitution etc., as an open elective courses. These courses can be offered by the department or other department as inter department courses. Marks earned for this courses will not be included for CGPA calculations.

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 /Kulangal Pathukappu Amaipu /Old age Home / Nature Foundation / etc.

Regulations of Fast Track System (FTS)

- From the academic year 2021-22, our college is offering Fast Track System (FTS) for all UG and PG programmes. In this system, we are offering two courses under the course type of Discipline Specific Elective (DSE) in the sixth semester for all UG programmes and fourth semester for all PG programmes, which are equivalent and related with **National Programme on Technology Enhanced Learning/Study Webs of Active–Learning for Young Aspiring Minds (NPTEL/SWAYAM)** courses.

- The students have the option of taking two subjects of the sixth semester of their programme through NPTEL/SWAYAM portal from the list given by NPTEL and can complete the online course before fifth semester and submit the received original certificates to the COE office for getting approval. If the student completes these courses before the beginning of the sixth semester (UG)/fourth semester (PG), the candidate can be considered and exempted to write the examination from the assigned DSE courses in the sixth semester/fourth semester. They should complete only the self study course and project work during the VI/IV semester as assigned in the scheme. The candidate who completes the online courses and submits the successful course completion credentials, the credit transfer will be considered as per our Scheme of Examination for qualifying the degree. **The minimum duration of the registered online course must be 12 weeks.** Course duration of less than 12 weeks will not be considered.

- For all PG programmes, the candidates who were admitted during the academic year 2021-2022 under the Fast track system, for the self study course, the internal mark component will be as follows. For others regular internal pattern follows.

TEST	Max. Marks	Mode
CIA I	50 (50x1=50)	Online objective type
Model Exam.	50 (50x1=50)	Online objective type

Out of these two tests, the total marks will be converted into 40 marks as Internal.

- For all UG programmes, the candidates who were admitted during the academic year 2021-2022 under the Fast track system, for the self study course, the internal mark component will be as follows. For others regular internal pattern follows.

TEST	Max. Marks	Mode
CIA I	50 (50x1=50)	Online objective type
CIA II	50 (50x1=50)	Online objective type
Model Exam.	50 (50x1=50)	Online objective type

Out of three tests, the total mark will be converted into 30 marks as Internal.

- For the students admitted in Fast Track System, must enroll their names to the concerned department heads and get approval from the COE office at the beginning of III semester for all UG Programmes and at the beginning of II semester for all PG programmes.

- The students who cleared and got certified for online courses under the fast track system, the grade obtained will be converted into average marks of range. The received certificates must be submitted to the COE office for approval of the Controller and the Principal. The FTS courses will be treated as fully external.

DEPARTMENT OF BUSINESS ADMINISTRATION				CLASS: I BBA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
1	DSC	22BBU01	Core – I: Principles of Management	4	6	50	50	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives

- To help students gain understanding and correlate the basic concepts and functions of management.
- To provide them with tools and techniques of planning and decision making process to enhance their managerial skills.
- To enable them to understand and analyze the organizing functions in the organization.
- To develop skills in organizing recruitment, selection and maintenance of employees.
- To acquire and illustrate skills in coordination and controlling manpower and other factors of production.

Unit	Course Contents	Hours	K Level
I	**Management:** Meaning – Definitions –Nature - Scope- Distinction between Management and Administration. Management: A science or an art – Functions of Management- Levels of Management - Roles and Skills of a Manager-The evolution of Management Theory-(Henry Fayol, F.W.Taylor, Elton Mayo.)	14	Up to K4
II	**Planning:** Definition – Nature and Characteristics of Planning – Importance –Planning process- Types of Plans – Limitations. MBO- Definition –Process of MBO-Pros& Cons. Decision making: Concept of decision and decision making-Decision making process- Types of Decisions–Environmental factors affecting management Decisions.(Globalization, Diversification and Technology)	15	Up to K4
III	**Organizing:** Meaning- Definition- Nature & Importance- Types of Organization- Organizational structure-Span of control. Delegation: Meaning – importance -Centralization Vs Decentralisation. Departmentation: Meaning–Bases of departmentation.	15	Up to K4
IV	**Staffing & Directing:** Staffing: Meaning– Definition- objectives, Factors affecting staffing. Directing: Meaning- Nature- Importance – principles– Elements of Directing.	14	Up to K4
V	**Co-ordination & Controlling:** Co-ordination: Meaning-	14	Up to K4

	Principles & Effective Coordination Techniques-Controlling: Definition – Characteristics of control –Steps in controlling – Controlling Techniques –Computer as a management tool. ***Business Analytics–meaning-importance.*** ****Self-Study***		

Book for Study

1. L.M.Prasad, "***Principles of Management***", *Himalaya Publication, Mumbai.2019*

Books for Reference

1. *Harold Knootz, Heinz Weinhrich, "****Essential of Management***", *Tata McGraw Hill Education Pvt Ltd, Eleventh Edition, 2012.*
2. *BhushanY.K, "****Business Organization***", *Tata Mc Graw Hill publishing company Ltd, New Delhi.*
3. *DinkarPagare, "****Principles of Management***", *Sultan Chand &Sons – Sixth Edition, 2018.*

4. *Anastasia H Cortes, David S Bright and Eva Hartmann,"****Principles of Management***", *OpenStax, Rice University 2019.*

5.*P.C.Tripathy,P.N.Reddy, "****Principles of Management***", *Tata McGraw Hill Education Pvt Ltd, Fifth Edition, 2012.*

Web Resources

1.https://books.google.co.in/books?id=qUW7AHWXRJkC&lpg=PP1&pg=PR3#v=onepage&q&false

2. https://www.studocu.com/row/document/kampala-international-university/human-resourse-management/principles-of-management-lecture-notes/4292010.

https://aits-tpt.edu.in/wp-content/uploads/2018/08/MS-NOTES-UNIT-1-2-3.pdf

Pedagogy : Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course: Course gives inputs about theory and practical knowledge related to management.

Activities to be given:

1. Management Games - Case Study & Role Play.

2. Assignments on emerging trends in Management.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understand and analyze the basic concepts of management and its evolution in management.	Up to K4
CLO2	Demonstrate and integrate the roles and skills in planning and decision making for the business.	Up to K4
CLO3	Structure and execute grouping of activities via departmentation and discharge various roles and responsibilities in the organization	Up to K4
CLO4	Analyze and interpret the concepts of directing the workforce, improve performance through motivation & effective leadership.	Up to K4
CLO5	Analyze and take effective steps in controlling & coordinating various activities in the organization	Up to K4
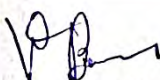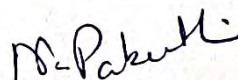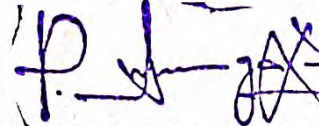
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	Programme Outcomes (with Graduate Attributes)				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	1
CLO 2	3	3	3	3	2
CLO 3	2	3	2	3	2
CLO 4	3	2	3	2	3
CLO 5	2	3	3	3	2

3 – Advance Application   2 – Intermediate Level   1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Dr.V.Balamurugan Name & Signature of the Staff	Dr.N.Pakutharivu Name & Signature	Name & Signature

HOD
Department of Business Admin...
Hindusthan College of Arts & Science
Coimbatore- 641 028.
Ph: 2561633 / 44 / 68

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

DEPARTMENT OF BUSINESS ADMINISTRATION						CLASS: 1 YEAR		
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22BBU02	Core - II : Business Communication	4	6	50	50	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives

To enable students to understand and examine the basics of communication.

1. To understand and apply correct practices for writing business correspondence .

2. To develop a deep understanding and illustrating the effective official communication.

3. To focus and enhance skills to face job interviews.

4. To simulate a change in the outlook of the students in facing the challenges of the modern business world.

5. To articulate an ethical code in communication.

Unit	Course Contents	Hours	K Level
I	**Introduction to communication :** Meaning -Definitions- Essentials of Business Communication. Types of Communication - Barriers in Communication ,Methods of Communication.	14	Up to K4
II	**Communication through letters :** Essentials of an effective business letter- Layout of a letter- Business enquiries - Offers and Quotations - Orders -Execution of Orders -Cancellation of Orders - Complaint letters.Digital Communication- SMS, Whats App, E-mail,Skype,Intra Com.	14	Up to K4
III	**Official Communication :** Business Meeting - Objectives -Types of Meeting-	13	Up to K4

	Stages for Business Meeting . Agenda - Minutes of Meeting -Kinds of Minutes. Memo - Circular.		
IV	**Career Oriented communication:** Job application -Meaning and Definition -Types - Resume Format -Resume preparation-Appointment orders. Employment communication–Interview-Meaning-Definition-Principles of Interview -Non-Verbal aspects of Interview -Interview Skills -Styles - Types of Interview - Group Discussion	16	Up to K4
V	**Grooming for corporate :** Etiquettes - Meaning -Importance - Types(Dressing and grooming skills, Work place Etiquettes ,Telephone Etiquette and E-mail Etiquettes.)Ethics in business communication : Ethical code in communication,	15	Up to K4

Note: The Questions should be asked in the

Book for Study

1. Sanjay Gupta ",*Business communication*", , SBPD Publications, 2021

Books for Reference

1.Ramesh MS &Pattanshetti. C.C , *"Business Communication"* ,R.Chand &Co, New Delhi

2.Rajendra Pal Korahalli, *"Essentials of Business Communication"* ,Sultan Chand & Sons ,New Delhi

3. Rajeesh Viswanathan, *"Business Communication"* Himalaya Publication.

4.Meenakshi Raman ,Prakash Singh, *"Business Communication"* Oxford Publication

Web Resources

https://www.sultanchandandsons.com/book/115/essentials-of-business-communication-all-courses

https://en.wikipedia.org/wiki/Business_communication.

https://www.udemy.com/course/business-communication-for-success/?utm_source=adwords&utm_medium=udemyads&utm_campaign=DSA_Catchall_la .EN

Pedagogy : Chalk & Talk, Exercise, Assignments & PPTs

Rationale for Nature of the Course

Can be professionals in developing Communication & Managerial skills

Activities to be given :

Role Play, Workshop, Case - based learning.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Identify and integrate the importance of communication ,its types and the media used for communication.	Upto K4
CLO 2	Develop business communication strategies and principles to prepare effective Business letters.	Upto K4
CLO 3	Practice the official communication strategies and principles to prepare effective Business letters.	Upto K4
CLO 4	Analyze and pre-set various skills for the career development.	Upto K4
CLO 5	Examine and integrate the advanced interpersonal communication, business etiquette and relationship building skills for business efficiency.	Upto K4
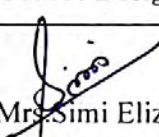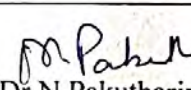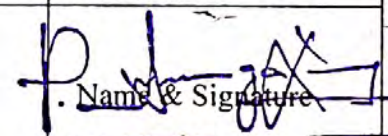
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	Programme Outcomes (with Graduate Attributes)				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	2	2
CLO 2	3	2	3	3	2
CLO 3	3	2	3	2	3
CLO 4	3	3	3	3	3
CLO 5	3	3	3	3	3

3 – Advance Application   2 – Intermediate Level   1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Mrs.Simi Elizabeth	Dr.N.Pakutharivu	. Name & Signature
Name & Signature of the Staff	Name & Signature	

DEPARTMENT OF BUSINESS ADMINISTRATION				CLASS: I BBA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22BBU04	Core - III : Organisational Behaviour	4	4	50	50	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives
- To define and examine the concepts of organizational behavior
- To help students understand and deduce the role of personality, perception and motivation in an organizational control
- To discuss and analyze the learning process and attitude development
- To explain group dynamics and skills required for working in groups
- To identify and distinguish the various leadership styles and role of leaders in decision making process.

Unit	Course Contents	Hours	K Level
I	**Organisational Behaviour:** Definition-Importance and Scope of Organizational Behaviour, Factors influencing OB- Contributing disciplines to OB. Individual Differences-Intelligence-Measurement of Intelligence.	9	Upto K4
II	**Individual Behaviour:** Personality: Meaning, Types, Determinants of Personality, Personality Theory (Psycho analytic Theory), Perception – Meaning- Process- Factors affecting Perception. Motivation – Meaning- Theories (Maslow's, Herzberg's, Alderfer's ERG, McGregors X and Y theory. Emotion-Definition, importance, types.	10	Upto K4
III	**Learning &Attitude:** Learning–Meaning–Concepts–Process-Factors affecting learning. Job Satisfaction-Meaning-Measurement of Job satisfaction. Morale–meaning-Importance. Attitude: Meaning & Components, Employee Attitude and Behaviour.	9	Upto K4
IV	**Group dynamics:** Group-Meaning-types, group cohesiveness–Group Norms-Group decision making-Brainstorming. Team-Meaning, Types, Difference between group and team. Conflict–Meaning -Concepts, Types, Resolution of Conflict	10	Upto K4
V	**Leadership:** Meaning-Characteristics of a Successful Leader, Leadership Styles-Theories (Managerial Grid, Trait Theory, SituationalTheory(Hershey-Blanchard Theory), Fiedler's Contingency Model).Organizational Climate-Meaning, Characteristics, Factors influencing Organizational Climate	10	Upto K4

V	Contingency Model).Organizational Climate-Meaning, Characteristics, Factors influencing Organizational Climate (Case Study – Internal Evaluation only).		

Book for Study

1. Dr.F.C.Sharma,*"Organizational Behaviour"*, SPBD Publications, Agra, 2020
2. Prasad.L.M-*"Organizational Behaviour"*,Sultan Chand & Son, New Delhi, Fifth Edition,2019

Books for Reference:

1.VSP Rao, *"OrganizationalBehaviour"*Excel Books,NewDelhi, Twelfth Edition,2017
2. S.S.Khanka,*"Organizational Behaviour"*, S. Chand Publishing, NewDelhi, 2018
3.M.Kousalyadevi&Dr.A.Jeyanthi,*"Organisational Behaviour"*,Prudent Publisher, 2019
4.Shashi K.Gupta,*"Organizational Behaviour"*,Kalyani Publishers, 2014

Web Resources:

1.https://www.pdfdrive.com/organisational-behaviour-individuals-groups-and-organisatione176370524.html
2.https://www.pdfdrive.com/organisational-behaviour-e33613461.html

Pedagogy : Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course:

Studying Organizational Behavior is crucial because it identifies why people make decisions, motivated and productive by interpreting organizational interactions. OB teaches nuances on what makes people make decisions, why employees are not motivated to do what you want them to do and why people are productive or not productive.

Activities to be given:

1. **Case Study**
2. **Games**
3. **Role Play**

Course Learning Outcomes

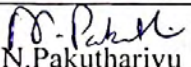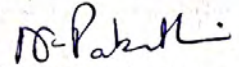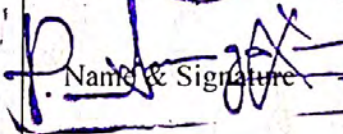| CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understand and apply the concepts in organizational behaviour	Upto K4
CLO2	Analyze the differences in the individual behaviour	Upto K4
CLO3	Determine and judge the attitude of the people in the organization	Upto K4
CLO4	Examine the significance of working as a group and resolving conflicts.	Upto K4
CLO5	Analyze and apply various leadership styles based on the circumstances	Upto K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	Programme Outcomes (with Graduate Attributes)				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	3	2	3
CLO 2	3	2	3	3	3
CLO 3	3	2	3	2	3
CLO 4	3	3	3	3	3
CLO 5	3	3	2	3	3

3 – Advance Application   2 – Intermediate Level   1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Dr.N.Pakutharivu Name & Signature of the Staff	Dr.N.Pakutharivu Name & Signature	Name & Signature

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

DEPARTMENT OF BUSINESS ADMINISTRATION				CLASS: I BBA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22BBU05	Core –IV : Economics for Executive	4	4	50	50	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives

- To enable the students to understand and examine the basics of managerial economic concepts.
- To help students acquire knowledge and appraise demand and supply conditions in business.
- To assess the production function in an organisation.
- Help students to focus on market structure & pricing strategies.
- To gain knowledge and interpret the impact of LPG on Indian economy.

Unit	Course Contents	Hours	K Level
I	**Economics:** Definition - Nature & Scope- Objectives- Micro Economics versus Macro Economics. Objectives of Business Firm-Profit Maximization-Welfare Goals-Social Responsibilities of Business.	10	Upto K4
II	**Demand Analysis:** Meaning of Demand – Determinants of Demand-Law of Demand-Factors Influencing Demand-Elasticity of Demand–Meaning & Definition – Factors Influencing Elasticity of Demand -Types. **Supply:** Meaning- Definition- Law of Supply-Elasticityofsupply	10	Upto K4
III	**Production Function**-Factors of Production–Theory of Production-Law of Diminishing returns –Law of Variable Proportions. Cost and Revenue Curves–Money Cost-Real Cost-Opportunity Cost-Fixed Cost-Variable Cost-Total Cost-Marginal Cost. Concepts of Revenue-Average Revenue-Marginal Revenue-Break Even point	10	Upto K4
IV	**Market Structure and Prices** – Meaning – Definition of	9	Upto K4

	Market –Characteristics of Market – Classification of Market - Pricing under Perfect Competition –Pricing under monopoly-Price Discrimination – Pricing under monopolistic Competition– Oligopoly-Duopoly.		
V	**Government and Business:** Public Sector in India – Evolution and Objectives of Public Sector in India. LPG - LPG Policies – Impacts of LPG in Indian Economy.	9	Upto K4

Book for Study

1.Dr.S.Sankaran "**Business Economics**" Margham Publications, Chennai, 2012

Books for Reference

1. Varshney R.L., Maheshwari K. L., Maheshwari RK "**Business Economics**" Sultan Chand Publications, 2009.

2. Dr.A.Kalaiselvi "**Managerial Economics**" Aruna Publications, Chennai,2014

3. JothiSivagnanam. K & Srinivasan R, "**Business Economics**", Tata McGraw Hill Education Pvt. Ltd., Publication, New Delhi, 2010

4. R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi "**Managerial Economics,**" S Chand & Company Limited, New Delhi,Third Edition, 2013

Web Resources

1. https://www.marghampublications.com/index.php/text-books/other-books/business-economics-dr-s-sankaran

2. https://www.geektonight.com/managerial-economics-notes/

Pedagogy : Chalk & Talk, Exercises, Assignments & PPTs.

Rationale for Nature of the Course: Course gives inputs on Micro and Macro Economic Environment of a country. Students will be able to know the factors of production.

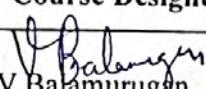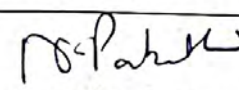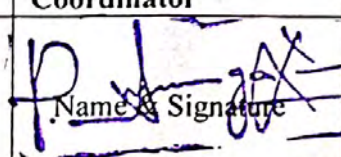**Activities to be given:**

1. Case Study.
2. Projects based learning.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understand and articulate the basic concepts in managerial economics and reasons for the existence of the firm.	Up to K4
CLO2	Analyze and appraise the effects of demand and supply on market changes	Up to K4
CLO3	Illustrate the production function, Cost and revenue Concept.	Up to K4
CLO4	Categorize & apply the pricing strategies under perfect competition, monopoly and monopolistic competition.	Up to K4
CLO5	Analyze the impact of LPG on Indian Economy	Up to K4

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	Programme Outcomes (with Graduate Attributes)				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	2	3	3	2	1
CLO 2	3	2	3	3	2
CLO 3	3	3	2	2	2
CLO 4	2	2	2	3	3
CLO 5	3	3	3	2	2

3 – Advance Application   2 – Intermediate Level   1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Dr.V.Balamurugan	Dr.N.Pakutharivu	Name & Signature
Name & Signature of the Staff	Name & Signature	

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DEPARTMENT OF BUSINESS ADMINISTRATION				CLASS: I BBA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22BBU06	Core – V: Financial Accounting	4	4	50	50	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives

- To understand and examine the basics of accounting.
- To develop the skill of recording financial transactions and preparation of reports.
- To equip with the knowledge of accounting process and preparation of final accounts and to determine value of the depreciable asset.
- To identify and illustrate events that need to be recorded in the accounting records.
- To enhance and ascertainment of profit under Single Entry system.

Unit	Course Contents	Hours	K Level
I	**Introduction to accounting:** Meaning and definition of accounting–Objectives of Accounting – Basic Accounting concepts and Accounting Conventions-Functions of Accounting – Limitations of Accounting- Accounting Process. Double entry – Accounting system-Rules –Journal –Meaning of ledger-Balancing of ledger	10	Up to K4
II	**Subsidiary Books and Trial Balance:** Subsidiary books including (Cashbooks)–(problems)–Trial balance-Suspense account–Errors and types of errors–Rectification of errors–Bank reconciliation statement (Problems	10	Up to K4
III	**Final Accounts and Depreciation:** Manufacturing and trading accounts-Trading and profit &loss Account-Balance sheet. Depreciation–Meaning–Methods of Depreciation (Straight line method and WDV method). Problems.	10	Up to K4

IV	**Accounting For Non-Trading Organization:** Accounting for Non-trading Organization- Receipts and payments Accounts-Income and expenditure Accounts – Balance sheet (Problems with simple adjustments).	9		Up to K4
V	**Single Entry System:** Single entry systems–meaning–Salient features–Limitation of single entry system–distinction between single entry system and double entry system- Preparation of statement of affairs-Ascertainment of profit–net worth method-Conversion method (Problems).	9		Up to K4

Note: The Questions should be asked in the

Book for Study

1. Reddy.T.S &Moorthy.A, *"Financial Accounting"*, Margham Publications, Edition-2021

Books for Reference

1. Jain and Narang- *"Advanced Accountancy"*, Kalyani Publishers, 23rd Edition Revised 2021.
2. M.C Shukla and T.S. Grewal &S.C.Gupta – *"Advanced Accounts"*, S.Chand Publications, 19th Edition, 1st January 2016.
3. R.S.N.Pillai, Bagavathi &S.Uma – *"Fundamentals of Advanced Accounting"*, S.Chand Publications, 5th Edition, 2012.

Web Resources

1.https://www.classcentral.com/course/whartonaccounting-769

2. https://www.studiestoday.com/ts-grewal-solutions

Pedagogy : Chalk & Talk, Problems, Assignments & PPTs.

Rationale for Nature of the Course

The students would know the systematic maintenance of Records, Fraud Detections, Financial position of a business, Preparation of financial statements.

Activities to be given: Analyzing the profit and Loss account and Balance sheet of various companies .

Course Learning Outcomes

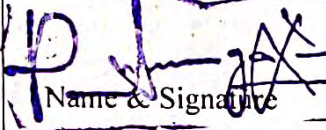| CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Define and analyze the basics of accounting and steps in accounting.	Upto K4
CLO2	Identify accounting errors and Prepare Bank Reconciliation statement.	Upto K4
CLO3	Prepare the Final accounts and also the Depreciation Techniques	Upto K4
CLO4	Analyse and practice double entry and single entry book keeping system	Upto K4
CLO5	Analyze the financial statements of trading and non-trading organization	Upto K4
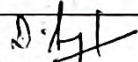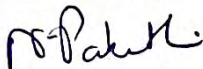
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Programme Outcomes (with Graduate Attributes)					
CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	1	2	3	2	3
CLO 2	2	3	3	2	2
CLO 3	2	3	3	2	3
CLO 4	2	3	3	2	3
CLO 5	2	3	3	2	2

3 – Advance Application   2 – Intermediate Level   1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Dr.D.Suganthi Name & Signature of the Staff	Dr.N.Pakutharivu Name & Signature	Name & Signature
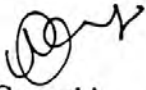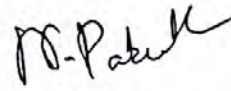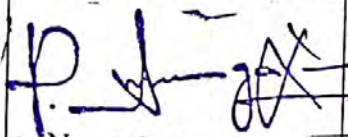
DEPARTMENT OF BUSINESS ADMINISTRATION				CLASS: I BBA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22BBU07	Core – VI Practical – II - Financial Accounting Package - Tally	2	3	50	50	100

Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

COURSE OBJECTIVES:
- To make students illustrate ledger account.
- To help student create and analyze vouchers.
- To equip with skills for preparing and evaluate financial statements
- To enable the practical applications and evaluation in tally.
- Helps in evaluate the Profit and Loss of Business.

COURSE OUTCOMES (CO)

S.No	COURSE OUTCOME	BLOOMS LEVEL
CO1	Create and deduce ledger account and perform display, alter and delete operations	Upto K4
CO2	Prepare and manage vouchers.	Upto K4
CO3	Compute and analyze financial statements	Upto K4
CO4	Apply and evaluate VAT concepts using Tally	Upto K4
CO5	Focus on External Transaction of Business.	Upto K4

Program No	Topics	Hours
1	Create a new company with relevant details and configure the company using Tally.	
2	Create a ledger accounts with and without predefined groups.	7
3	To perform display, alter and delete operations in ledger accounts.	
4	Posting entries into different vouchers.	
5	To perform display, alter and cancellation of vouchers.	
6	To display the Daybook for the company.	7
7	To prepare Trial balance for the company.	
8	To prepare Profit and Loss accounts and Balance sheets for the company.	7
9	Show Cash book, Bank book of the company.	
10	Show subsidiary books of the company.	
11	To create inventory information for the company with unit of measures, stock groups and stock items.	
12	Show the Stock summary of the company.	7
13	Enable VAT in Tally with relevant details.	
14	To prepare VAT computation report.	
15	To prepare integrated payroll system for company in Tally.	8
16	To Prepare Bank Reconciliation Statement	

Course Designed by	Verified by HOD	Approved by CDC Coordinator
U.Gomathi Name & Signature of the Staff	Dr.N.Pakutharivu Name & Signature	Name & Signature

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