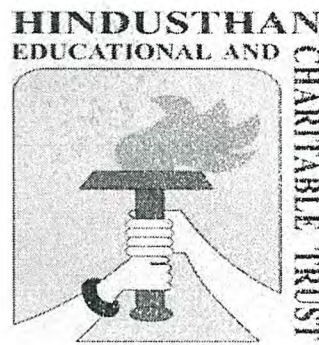


**LEARNING OUTCOMES–BASED CURRICULUM  
FRAMEWORK (LOCF)**

in the

**UNDERGRADUATE PROGRAMME  
BACHELOR OF COMMERCE**

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



**HICAS**

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

**TAMILNADU, INDIA.**

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

**PEO4:** 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 2022-2023 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>	22LAT01 22LAH01 22LAM01 22LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam – I/ French-I	4	6		3	50	50	100
<b>II</b>	22ENG01	AECC	English – I	4	6		3	50	50	100
<b>III</b>	22COU01	DSC	<b>CORE- I Financial Accounting</b>	4	6		3	50	50	100
<b>III</b>	22COU02	DSC	<b>CORE-II Principles of Management</b>	4	6		3	50	50	100
<b>III</b>	22COU03	GE	Allied-I <b>Business Economics</b>	4	5		3	50	50	100
<b>IV</b>	22COUE01	AEE	Open Elective - I	2	3		3	100	-	100
<b>IV</b>	22GSU01	AECC	Environmental Studies	1	2		2	50	-	50
<b>IV</b>	22COUV01	SEC	VAC-I/Life Skills-I @ / SEC- 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>	-	AECC	Extension Activities NSS/NCC/SPORTS/ YRC/SIS/SA	Assessment will be in the Fourth Semester						
<b>Total</b>				<b>23</b>	<b>36</b>			<b>400</b>	<b>250</b>	<b>650</b>
			<b>Semester - II</b>							
<b>I</b>	22LAT02 22LAH02 22LAM02 22LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	4	6		3	50	50	100
<b>I</b>	22ENG02	AECC	English – II	4	6		3	50	50	100

III	22COU04	DSC	CORE- III Advanced Financial Accounting	4	4		3	50	50	100
III	22COU05	DSC	CORE- IV Business Law	4	4		3	50	50	100
III	22COU06	DSC	CORE-V Marketing Management	4	4		3	50	50	100
III	22COU07	GE	Allied-II Human Resources Management	4	5		3	50	50	100
III	22COU08	DSE	Electives I	3	3		3	50	50	100
III	22COU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	22COUV02	SEC	VAC-II/Life Skills- II @ / SEC- Language	1*	2		2	50	-	50**
IV	22COUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
<b>Total</b>				<b>28</b>	<b>36</b>			<b>450</b>	<b>350</b>	<b>800</b>
			<b>Semester - III</b>							
III	22COU10	DSC	CORE- VI Corporate Accounting	4	5		3	50	50	100
III	22COU11	DSC	CORE -VII Company Law	4	5		3	50	50	100
III	22COU12	DSC	CORE- VIII Income Tax Law and Practice	4	5		3	50	50	100
III	22COU13	DSC	CORE -IX Computer Applications Practical-I (MS Office)	4		5	3	50	50	100
III	22COU14	GE	Allied-III Business Mathematics	4	5		3	50	50	100
III	22COU15	DSE	Electives II	3	3		3	50	50	100
IV	22COUE02	AEE	Open Elective-II	2	3		3	100		100
IV	22GSU02	AEC C	Human Rights	1	2		2	50		50
IV	22COUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	22COUJ03	SEC	Online Course	-	1			-	-	C/NC <sup>†</sup>
<b>Total</b>				<b>26</b>	<b>31</b>	<b>5</b>		<b>450</b>	<b>300</b>	<b>750</b>
			<b>Semester - IV</b>							
III	22COU16	DSC	CORE- X Higher Corporate	4	5		3	50	50	100

			<b>Accounting</b>							
III	22COU17	DSC	CORE -XI <b>Cost Accounting</b>	4	5		3	50	50	100
III	22COU18	DSC	CORE -XII <b>Entrepreneurship &amp; Innovations</b>	4	5		3	50	50	100
III	22COU19	DSC	CORE -XIII <b>Research Methodology</b>	4	5		3	50	50	100
III	22COU20	DSC	CORE -XIV <b>Computer Applications Practical-II (Tally)</b>	2		4	3	50	50	100
III	22COU21	GE	Allied-IV <b>Business Statistics</b>	4	5		3	50	50	100
III	22COU22	SEC	Internship / Institutional Training / <b>Mini-Project</b>	1	-		-	100	-	100
IV	22COUV03	ACC	VAC-III	1*	2		2	50	-	50**
IV	22COUJ04	SEC	<b>Aptitude / Placement Training</b>	Grade*	2		2	50		50**
IV	22COUJ05	SEC	<b>Online Course</b>	-	1		-	-	-	C/NC <sup>‡</sup>
IV	22GSU03	AECC	Internet Security	1	2		2	50	-	50
V	22GSU04	AECC	Extension Activities NSS/NCC/SPORTS/Y RC/SIS/SA#	2	-		-		-	C/NC <sup>‡</sup>
<b>Total</b>				<b>26</b>	<b>32</b>	<b>4</b>		<b>450</b>	<b>300</b>	<b>750</b>
			<b>Semester – V</b>							
III	22COU23	DSC	CORE-XV <b>Management Accounting</b>	4	6		3	50	50	100
III	22COU24	DSC	CORE-XVI <b>Financial Management</b>	4	6		3	50	50	100
III	22COU25	DSC	CORE-XVII <b>Banking Theory Law &amp; Practice</b>	4	5		3	50	50	100
III	22COU26	DSC	CORE -XVIII <b>Auditing &amp; Assurance</b>	4	5		3	50	50	100
III	22COU27	DSC	CORE -XIX <b>Indirect Taxation</b>	4	5		3	50	50	100
IV	22COUE03	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	22COUV04	ACC	VAC-IV	1*	2		2	50	-	50**

IV	22COUJ06	SEC	Aptitude / Placement Training	Grade*	2		2	50	-	50**
IV	22COUJ07	SEC	Online Course		-	1	-	-	-	C/NC <sup>‡</sup>
IV	22COUJ08	SEC	SDR- Student Development Report		2*	-	-	-	-	-
<b>Total</b>					<b>24</b>	<b>36</b>		<b>450</b>	<b>250</b>	<b>700</b>
<b>Semester - VI</b>										
III	22COU28	DSE	Electives-III		3	3	3	50	50	100
III	22COU29	DSE	Electives- IV		3	3	3	50	50	100
III	22COU30	DSC	CORE-XX Self-Study Course		3	-	-	3	50	100
III	22COU31	SEC	Project Work /Student Research / Paper		4	4		50	50	100
<b>Total</b>					<b>13</b>	<b>10</b>		<b>200</b>	<b>200</b>	<b>400</b>
<b>Grand Total</b>					<b>140+6*</b>					<b>4050+400**</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)
- Grade-Grades depends on the marks obtained
- <sup>‡</sup> 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 year 2022 - 2023 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	4/2	74	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
	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
	Value Added Course	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**
	SDR- Student Development Report	1	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC / SIS / SA - AECC	1	2	2	-	C/NC
	Total			140 (6 Extra Credits)		4050 + (400**)



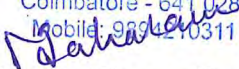
### List of Open Elective Papers & VAC / JOC


Open Electives	<p>Yoga for Human Excellence  Human Health &amp; Hygiene  Indian Culture and Heritage  Indian Constitution and Political System  Consumer Awareness and Protection  Professional Ethics and Human Values  Human Rights, Women's Rights &amp; Gender Equality  Disaster Management  Green Farming  Corporate Relations  Start-up Business  Research Methodology and IPR  General Studies for Competitive Examinations  <b>Job Oriented /Value Oriented Courses</b>  Stock Broking  Digital Marketing  <b>Value Added Courses</b>  Excel for Business  Spiritual Leadership  Industry 4.0 and Artificial intelligence applications in Business  Cognitive biases in Decision making  Startups in India  Behaviour Finance  Insolvency and Bankruptcy Code (IBC)  Financial Statement Analysis  Certification on Introduction to Information Technology  Certification on Social Media Marketing</p>	
	<p><b>Courses offered by the Departments to other Programmes</b>  Basic Accounting  Online Share Trading  Fundamentals of Banking  Basics of Tally  Basic Business documentation  Basics of Insurance</p>	

<b>List of Elective Papers/ DSE</b> <b>(Can choose any one of the paper as electives)</b>		
	<b>Course Code</b>	<b>Title</b>
<b>Electives/ DSE-I</b>	22COU08A	Business Communication
	22COU08B	Business Environment
<b>Electives/ DSE-II</b>	22COU15A	Industrial Law
	22COU15B	Principles of Insurance
<b>Electives/ DSE-III</b>	22COU28A	Organizational Behaviour
	22COU28B	Investment Management
<b>Electives/ DSE-IV</b>	22COU29A	Consumer Behaviour
	22COU29B	International Business

  
**Syllabus Coordinator**

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**BOS-Chairman/Chairperson**

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**PRINCIPAL**

  
**PRINCIPAL**

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## 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
<b>TOTAL</b>	<b>50</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

### \*\* 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
<b>Total</b>	<b>50</b>

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

Components	Marks
Experiments/Exercise	40
Record	5
Viva	5
<b>Total</b>	<b>50</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: a)Attendance	20	50
Report	50	50	b)Review/Work diary*	30	
Viva-voce	25	50			
<b>Total</b>	<b>100</b>	<b>100</b>	E.E** :a) Evaluation	30	50
			b)Viva-voce	20	
<b>Total</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 [4 out of 7 descriptive type questions $4 \times 5 = 20$ 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 [50 objective type questions $50 \times 1/2 = 25$ 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 $5 \times 10 = 50$ 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 ( $25 \times 1 = 25$ )	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.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
<b>Total Marks</b>	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
<b>Total Marks</b>	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
<b>Total Marks</b>	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
<b>Total Marks</b>	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.

### For Theory courses

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

### For Practical courses

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

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 COMMERCE				CLASS: I B.Com.				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22COU01	FINANCIAL ACCOUNTING	4	6	50	50	100
Nature of Course		Employability Oriented						✓
		Entrepreneurship Oriented						✓
		Skill Development						✓
<b>COURSE OBJECTIVES</b>								
<ul style="list-style-type: none"> <li>To enable the students to learn about fundamental aspects of accounting.</li> <li>To make the students skillfully to prepare and present the final accounts and various methods of calculating and recording depreciation.</li> <li>To facilitate knowledge about hire purchase of accounting</li> <li>To provide knowledge about consignment and Joint venture</li> <li>To acquaint the students with knowledge about the Departmental Accounting</li> </ul>								
Unit	Course Contents					Hours	K Level	
I	<b>Theory &amp; Accounting Process</b> Financial accounting: Meaning and Definition Nature and Principles of accounting, -Qualitative characteristics of accounting, Advantages, and limitations of accounting. Accounting Standards (AS):Introduction - Fundamentals of Bookkeeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.					14	Up to K4	
II	<b>Final Accounts and Depreciation</b> Preparation of Trading and Profit and Loss Account and Balance Sheet of a Sole Proprietorship with Adjustments. <b>Depreciation-</b> Meaning and Methods (Straight line method – Diminishing balance method)					15	Up to K4	
III	<b>Accounting for Hire-Purchase</b> Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.					15	Up to K4	
IV	<b>Consignment and Joint venture Accounts</b> <b>Consignment:</b> Consignment: Meaning – Features of Consignment transactions – Important terms - Journal Entry- Books for Consignor and Consignees. <b>Joint Venture:</b> Meaning – features – Difference between Joint venture and Consignment - Accounting for Joint ventures- when a separate set of books is kept.					14	Up to K4	
V	<b>Departmental Accounting</b> Meaning, definitions, features, basis for allocation of expenses- Inter departmental transfer at cost or selling price- Branch Accounting					14	Up to K4	

Note: The Questions should be asked in the in the ratio of 80% Problems and 20 % for theory

#### Book for Study

1.Gupta.R.L, Gupta. V.K, Shukla.M.C, "Financial Accounting" Sultan Chand & sons, Chennai.

### Books for Reference

1. Narang.K.L, Maheswari.S.N, "Advanced Accountancy" Kalyani Publisher, New Delhi.
2. Vinayakam.N, Mani.P.L, Nagarajan.K.L , "Principles of Accountancy" S.Chand& Company Ltd.,Chennai.
3. Grewal.T.S, – "Introduction to Accountancy" S.Chand& Company Ltd.,Chennai
4. Grewal.T.S, Gupta.S.C, Jain.S.P, "Advanced Accountancy" SultanChand& sons, Chennai.
5. Reddy .T.S&Murthy.A, "Financial Accounting", Margham Publications.

### Web Resources

1. <https://www.accountancyknowledge.com/journal-entry-problems-and-solutions/>
2. <https://www.svtuition.org/2011/07/accounting-for-hire-purchase.html>

### Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Outlining the various fundamental aspects of accounting, AS and IFRS.	Up to K4
CLO 2	Understanding the Business transactions and preparation of financial statements	Up to K4
CLO 3	Examining the procedure relating to hire purchase and installment in books of accounts	Up to K4
CLO 4	Analyzing the books of accounts of Consignment and Joint Venture	Up to K4
CLO 5	Analyzing the departmental and Branch accounting	Up to K4

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

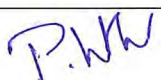
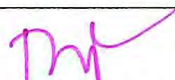
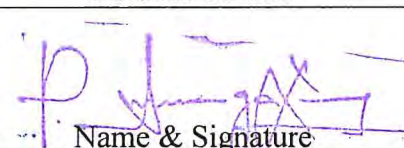
CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	3
CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

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

DEPARTMENT OF COMMERCE				CLASS: I B.COM					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total	
I	DSC	22COU02	<b>PRINCIPLES OF MANAGEMENT</b>	4	5	50	50	100	
Nature of Course			Employability Oriented						✓
			Entrepreneurship Oriented						✓
			Skill Development						✓

### COURSE OBJECTIVES

- To introduce the student to the various management functions and principles.
- To explore the fundamental principles steps in management including planning and decision making
- To develop knowledge about organizing generate ideas about effective communication in the management
- To enable the students to understand the selection procedure of staffing, training and development
- To explore the concept of directing controlling, motivation and leadership styles in organizational context.

Unit	Course Contents	Hours	K Level
I	<b>Management Concepts and Evolution</b> 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	Up to K4
II	<b>Planning and Forecasting</b> 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	Up to K4
III	<b>Organizing and Communication</b> 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	Up to K4
IV	<b>Staffing and Training</b> 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	Up to K4

V	<b>Directing, Controlling, Motivation and Leadership</b> 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	Up to K4
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Note: The Questions should be asked in the in the ratio of 100 % for theory

**Book for Study**

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

**Books for Reference**

1. Koontz, Wehrich & 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", Dhanpat Raj & Co, New Delhi.
4. RSN Pillai & S. Kala, "Principles and Practices of Management", S.Chand & Company Ltd., New Delhi
5. PC Tripathi and PN Reddy, "Principles of Management", Tata McGraw Hill, New Delhi.

**Course Learning Outcomes**

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Outlining the concept of management functions and principles.	Up to K4
CLO2	Understanding the effective planning and forecasting techniques.	Up to K4
CLO3	Determining the organization structure and understanding the need of communication in management	Up to K4
CLO4	Analyzing the selection procedure of staffing, training and development.	Up to K4
CLO5	Appraising the determinants of motivation theories and leadership styles.	Up to K4

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



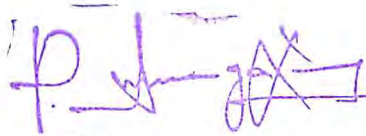
CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	2	3	2	3	3
CLO 2	2	3	3	2	3
CLO 3	2	2	3	3	2
CLO 4	2	2	3	2	2
CLO 5	2	3	3	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

**Pedagogy:** Chalk & Talk, Quiz, Assignments & PPTs.

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

DEPARTMENT OF COMMERCE				CLASS: I B.COM				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	GE	22COU03	<b>BUSINESS ECONOMICS</b>	4	5	50	50	100
<b>Nature of Course</b>			Employability Oriented					✓
			Entrepreneurship Oriented					✓
			Skill Development					✓
<b>COURSE OBJECTIVES</b>								
<ul style="list-style-type: none"> <li>To make students aware of the basic economic concepts of economics</li> <li>To gain the knowledge about economic concepts, principles and economic policies.</li> <li>To understand and appreciate the economic theories and their application in real economic life.</li> <li>To familiarize the students with cost concepts and market structure applications of in business decisions</li> <li>To know the concept of Indian Economy and Five years plan.</li> </ul>								
Unit	Course Contents						Hours	K Level
I	<b>Introduction to Economics</b> 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	Up to K4
II	<b>Demand and Elasticity of Demand</b> 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	Up to K4
III	<b>Supply and Production function</b> Supply – Meaning - Determinants, Law of Supply- Elasticity of Supply - Meaning, Types. Production-Meaning- Production Function - Short Run and Long Run Production Function-Economies and Diseconomies of Scale.						12	Up to K4
IV	<b>Cost concept and Market Structure</b> 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 & Imperfect Competition - Break Even Analysis. Market structure-Kinds of Markets, Pricing under Perfect Competition-Monopoly, Monopolistic Competition, Oligopoly- Price and Output Determination. Pricing: Objectives-Pricing methods- Inflation.						13	Up to K4
V	<b>Indian Economy and Five Year Plans</b> 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.						13	Up to K4

Note: The Questions should be asked in the in the ratio of 100 % for theory

### Book for Study

1. *Business Economics – S.Sankaran, Margham Publications, Chennai.*

## Books for Reference

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. Kannan, Himalaya Publishing Pvt Ltd, Mumbai.

## Web Resources (any two web resources)

1. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)
2. <https://www.ddegjust.ac.in/studymaterial/bba/bba-103.pdf>

## Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understanding the concept of economic theory and principles	Up to K4
CLO2	Summarizing the techniques of effective planning and forecasting in demand and supply	Up to K4
CLO3	Understanding the functions and importance of Supply and Production.	Up to K4
CLO4	Determining the Cost concept and market structure applications of in business decisions.	Up to K4
CLO5	Analyzing the concept of Indian Economy and Five years plans	Up to K4

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




CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	2	3	2	3	2
CLO 2	3	2	3	2	3
CLO 3	2	3	2	3	2
CLO 4	2	3	3	2	2
CLO 5	3	2	2	3	2

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Dr. G. Gunavelan Name & Signature of the Staff	 Dr. Priya.P Name & Signature	 Name & Signature Co-ordinator

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



DEPARTMENT OF COMMERCE				CLASS: I B.COM				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22COU04	ADVANCED FINANCIAL ACCOUNTING	4	4	50	50	100

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

### COURSE OBJECTIVES

- To make students aware of the basic Partnership
- To help the students to gain knowledge on accounting treatments required in special situations of Partnership firms.
- To provide insight about maintaining partnership accounts
- To promote understanding about maintaining books of accounts at the time of retirement
- To offer understanding about dissolution and insolvency of partnership

Unit	Course Contents	Hours	K Level
I	<b>Introduction to Partnership</b> 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.	06	Up to K4
II	<b>Partnership - Fundamentals</b> Profit & Loss Appropriation Account – Fixed Capital Method and Fluctuating capital method – Adjustments of profit & Loss gearing Ratio.	11	Up to K4
III	<b>Admission of Partners</b> Definition – Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital.	11	Up to K4
IV	<b>Retirement and Death of Partners</b> Retirement – Gaining ratio – Admission cum Retirement – Death of partners – Adjustments on retirement and Death – Executor's Account – Joint life policy.	10	Up to K4
V	<b>Accounting for Dissolution of Partnership Firm</b> Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piecemeal distribution.	10	Up to K4

Note: The Questions should be asked in the in the ratio of 80% for problems 20 % for theory

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

### Book for Study:

*I.T.S.Reddy & Dr. A. Murthy, "Financial Accounting", Margham Publication, Chennai.*

## Books for Reference

1. Gupta.R.L, Gupta. V.K, Shukla.M.C, "Financial Accounting" Sultan Chand & sons, Chennai.
2. S.N. Maheshwari, S.K. Maheshwari and Sharad K. Maheswari, "Financial Accounting", Kindle Edition
3. Grewal.T.S, – "Introduction to Accountancy" S. Chand & Company Ltd., Chennai
4. S.P. Jain K.L. Narang, Advanced Accountancy, Kalyani publishers, New delhi
5. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

## Web Resources

1. <https://sol.du.ac.in/solsite/Courses/StudyMaterial.aspx?ID=02>
2. <https://epgp.inflibnet.ac.in/Home/ViewSubject>

## Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understanding the basic concepts of partnership	Up to K4
CLO2	Fundamental procedures related to calculation of Ratio and methods of capital accounts.	Up to K4
CLO3	Applying accounting concepts in admission of a partner into partnership.	Up to K4
CLO4	Preparing accounts on retirement and death of partners in partnership.	Up to K4
CLO5	Analyzing the dissolution of partnership firm and sale to limited company.	Up to K4

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

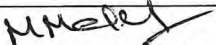

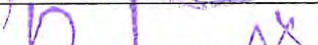
CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	3
CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

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

DEPARTMENT OF COMMERCE				CLASS: I B.COM				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22COU05	<b>BUSINESS LAW</b>	4	4	50	50	100
<b>Nature of Course</b>			Employability Oriented					✓
			Entrepreneurship Oriented					✓
			Skill Development					✓
<b>COURSE OBJECTIVES</b>								
<ul style="list-style-type: none"> <li>To understand the concepts of business law</li> <li>To provide knowledge about basics of business contract</li> <li>To offer knowledge about the sale and transfer of goods and the applicable laws and regulations</li> <li>To develop a strong foundation regarding Partnership Act</li> <li>To offer knowledge about LLP , winding up and dissolution of LLP</li> </ul>								
Unit	Course Contents						Hours	K Level
<b>I</b>	<b>Indian Contract Act</b> 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	Up to K4
<b>II</b>	<b>Contract of Agency</b> 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	Up to K4
<b>III</b>	<b>Sale of Goods Act 1930</b> 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	Up to K4
<b>IV</b>	<b>Partnership Act 1932</b> Nature of Partnership – Rights and Duties and Liabilities of Partners –Relation of Partners to Third Parties – Registration and dissolution of a firm.						10	Up to K4
<b>V</b>	<b>The Limited Liability Partnership Act</b> 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	Up to K4

Note: The Questions should be asked in the in the ratio of 100 % for theory

**Book for Study:**

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

**Books for Reference**

- Sreenivasan M.R. , "Business Laws", Margam Publications, Chennai.
- Pillai R.S.N., "Business Law", S.Chand & Company Ltd., New Delhi.
- Dhandapani M.V., "Business Laws", Sultan Chand & Sons, New Delhi.
- Gogna PPS, "Mercantile Law" S.Chand & Company Ltd., New Delhi.
- Tejpal Sheth, "Business Law", Pearson Education India, Mumbai

## Web Resources

1. <http://www.jaincollege.ac.in/jecvvp/pdf/Introduction-to-Business-Law-Unit-1.pdf>

2. <https://josephscollege.ac.in/lms/Uploads/pdf/material/BLAW.pdf>

## Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Identifying the provisions of business law in business.	Up to K4
CLO2	Understanding the different type of contract and its features.	Up to K4
CLO3	Examining the Sale of Goods Act with breach of contract and remedies for breach of contract.	Up to K4
CLO4	Analyzing the influence of the Partnership, Registration and dissolution of a firm.	Up to K4
CLO5	Determining the need and relevance of the Limited Liability Partnership Act.	Up to K4

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

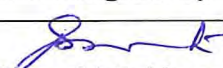
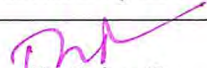
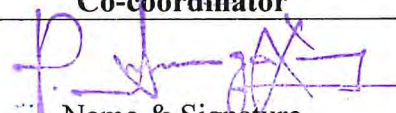
CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	3
CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

Course Designed by	Verified by HOD	Approved by CDC Co-coordinator
 Dr.S.Jayanthi Sobhana Name & Signature of the Staff	 Dr.Priya.P Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE				CLASS: I B.COM				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22COU06	<b>Marketing Management</b>	4	4	50	50	100

<b>Nature of Course</b>	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

### COURSE OBJECTIVES

- To enable students to gain basic principles and practices 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 students, the need for marketing science in the modern business world.

Unit	Course Contents	Hours	K Level
I	<b>Introduction about Marketing</b> Marketing – Definition of Market and Marketing – Core concepts of Marketing – Modern Marketing Concept – Global Marketing – Marketing Ethics	10	Upto K4
II	<b>Marketing Environment and Functions of Marketing</b> 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	Upto K4
III	<b>Marketing Mix</b> 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	Upto K4
IV	<b>Market segmentation, Target Marketing, &amp; positioning(STP)</b> 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	Upto K4
V	<b>Consumer Behaviour</b> 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	Upto K4

Note: The Questions should be asked in the in the ratio of 100 % for theory

### Book for Study

1. Kotler, Philip, Gary Armstrong, Prafulla Agnihotri and EhsanulHaque. Principles of Marketing. 13th edition. Pearson Education.

## Books for Reference

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.
4. Marketing Management by Sontakki C.N; Kalyani Publishers; 2009
5. Rajan Saxena, Marketing management – Tata McGraw-Hill Education

## Web Resources

1. <https://merlinone.com/what-is-marketing-resource-management/>
2. [http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final\(crc\).pdf](http://www.mdudde.net/books/mcom/mcom-f/marketing-management-final(crc).pdf)
3. [https://www.tutorialspoint.com/marketing\\_management/marketing\\_management\\_tutorial.pdf](https://www.tutorialspoint.com/marketing_management/marketing_management_tutorial.pdf)

## Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Identifying the key elements of Marketing	Up to K4
CLO2	Understanding the importance of marketing environment and its functions.	Up to K4
CLO3	Applying elements of marketing mix and its strategies.	Up to K4
CLO4	Understanding the concept of market segmentation and analyzing the targeting marketing & positioning.	Up to K4
CLO5	Analyzing Recent Trends in Marketing and Consumer behaviour	Up to K4

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

CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	2	3	2	2	3
CLO 2	3	3	2	3	3
CLO 3	2	2	2	3	3
CLO 4	3	3	2	2	3
CLO 5	2	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

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

DEPARTMENT OF COMMERCE				CLASS: I B.COM				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	GE	22COU07	HUMAN RESOURCE MANAGEMENT	4	5	50	50	100

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

#### COURSE OBJECTIVES

- To enable the students to understand the Human resource management concepts and principles
- To get knowledge in Training and Promotion
- To create an awareness about the existing HR practices of the companies in India.
- To understand labour relation and industrial dispute among employees
- To learn human resource audit and work stress in an organisation.

Unit	Course Contents	Hours	K Level
I	<b>Introduction about Human Resource Management</b> Nature and scope of Human Resource Management - Differences between Personnel Management and HRM - Human Resource Planning -Recruitment - Selection - Methods of Selection.	8	Upto K4
II	<b>Training and Promotion</b> Induction - Training - Methods - Techniques - Identification of the Training Needs - Performance Appraisal - Transfer – Promotion - Career Development.	10	Upto K4
III	<b>Remuneration and Welfare Measures</b> Remuneration - Components of Remuneration - Incentives - Benefits - Motivation - Welfare and Social Security Measures.	10	Upto K4
IV	<b>Labour Relation</b> Labour Relation - Functions of Trade Unions – Forms of Collective Bargaining - Workers' Participation in Management - Industrial Disputes and Settlements (laws excluded).	10	Upto K4
V	<b>Human Resource Audit and Work stress</b> Human Resource Audit - Nature – Benefits - Employee's Safety and Health: Audit of safety programs and safety training - Work-Stress: Causes and Consequences.	10	Upto K4

Note: The Questions should be asked in the in the ratio of 100 % for theory

#### Book for Study

1. Human Resource Management - Dr. C.B. Gupta - Sultan and Sons.

## Books for Reference

1. Personnel & Human Resource Management - P. Subba Rao - Himalaya Publishing House.
2. Human Resource and Personnel Management - K. Aswathappa - Tata Mc Graw Hill Publishing Co. Ltd.
3. Personnel Management & Human Resources - C.S. Venkata Rathnam & B.K. Srivastava. TMPL.
4. Dynamics of Industrial Relations - Dr. C.B. Memoria, Dr. Satish Memoria & S.V. Gankar - Himalaya Publishing House.
5. Human Resource Management: Pattanayak pH 1.2002

## Web Resources

1. <https://epgp.inflibnet.ac.in/Home>

### Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remembering the various aspects of Human relations in the organization	Up to K4
CLO2	Understood training and Promotion in the organization	Up to K4
CLO3	Relating the techniques in current situations	Up to K4
CLO4	Analyzing the industrial disputes and provide solution.	Up to K4
CLO5	Experimenting the problems with welfare provisions in an organization	Up to K4

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

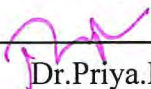
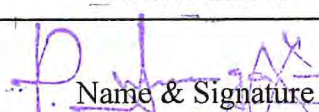
CLOs	Programme Outcomes (with Graduate Attributes)				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	3
CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

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



DEPARTMENT OF COMMERCE				CLASS: I B.COM				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE	22COU08 A	<b>BUSINESS COMMUNICATION</b>	4	3	50	50	100
<b>Nature of Course</b>			Employability Oriented					✓
			Entrepreneurship Oriented					✓
			Skill Development					✓
<b>COURSE OBJECTIVES</b>								
<ul style="list-style-type: none"> <li>● To provide the importance and etiquettes of communication</li> <li>● To develop effective speaking</li> <li>● To understand the knowledge in drafting of business letters and reports</li> <li>● To educate office and personal correspondence</li> <li>● To offer the intricacies of responding to business related queries</li> </ul>								
Unit	Course Contents						Hours	K Level
I	<b>Introduction</b> 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	Up to K4
II	<b>Effective Speaking</b> 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	Up to K4
III	<b>Effective Writing</b> 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	Up to K4
IV	<b>Office and Personal Correspondence</b> 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	Up to K4
V	<b>Business Correspondence</b> 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	Up to K4

Note: The Questions should be asked in the in the ratio of 100 % for theory

### Book for Study

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

### Books for Reference

1. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, New Delhi
2. Ramesh .M.S., & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi
3. Rodriquez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.
4. Varinder Kumar, " Business Communication", Kalyani Publishers, New Delhi.
5. Bovee, Courtland, John Thill & Mukesh Chaturvedi. Business Communication Today: Dorling kindersley, Delhi

### Web Resources

<https://epgp.inflibnet.ac.in/Home/ViewSubject>

### Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Identifying various Concepts in Business Communication.	Up to K4
CLO2	Understanding the Speaking and capability, Interview skills and effective Presentation.	Up to K4
CLO3	Determining the importance of effective writing Business letters and Reports.	Up to K4
CLO4	Applying the general idea on effective response to Business Correspondence and Drafting letters.	Up to K4
CLO5	Analyzing intricacies of responding to business related queries.	Up to K4

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




CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	3
CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

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

DEPARTMENT OF COMMERCE				CLASS: I B.COM				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE	22COU08 B	<b>BUSINESS ENVIRONMENT</b>	4	3	50	50	100
<b>Nature of Course</b>			Employability Oriented	✓				
			Entrepreneurship Oriented	✓				
			Skill Development	✓				
<b>COURSE OBJECTIVES</b>								
<ul style="list-style-type: none"> <li>● To provide the importance and etiquettes of communication</li> <li>● To develop effective speaking</li> <li>● To understand the knowledge in drafting of business letters and reports</li> <li>● To educate office and personal correspondence</li> <li>● To offer the intricacies of responding to business related queries</li> </ul>								
Unit	Course Contents					Hours	K Level	
I	<b>Conceptual Framework of Business Environment</b> 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	Up to K4	
II	<b>Economic Environment:</b> 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. <b>Legal Environment:</b> Company regulatory legislation in India, Competition Act and its salient features, FEMA, Monetary policy, Fiscal policy and Latest EXIM policy.					7	Up to K4	
III	<b>Natural Environment and Technological Environment</b> <b>Natural Environment:</b> Meaning and significance, Natural environmental factors affecting business, The Environment Protection Act 1986; Paris Climate Agreement. <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)					7	Up to K4	
IV	<b>Political Environment and Socio-Cultural Environment</b> <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. <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.					8	Up to K4	

V	<b>Global Environment</b> 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.	7	Up to K4
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Note: The Questions should be asked in the in the ratio of 100 % for theory

### Book for Study

1.K. Ashwathappa, *Essentials of Business Environment*, Bangalore: Himalaya publications

DOI: [www.himpub.com](http://www.himpub.com)

### Books for Reference

1. *Claire Capon, Understanding the Business Environment, Canada: Pearson Education. (Latest Edition)*
2. *Francis Cherunilam, 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

1. <https://www.ddegjust.ac.in/studymaterial>

2. <https://epgp.inflibnet.ac.in/Home/ViewSubject>

### Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remembering the conceptual framework of Business Environment.	Up to K4
CLO2	Understand about Economic Environment	Up to K4
CLO3	Relating the Natural Environment and Technological Environment	Up to K4
CLO4	Experimenting the Political Environment and Socio-Cultural Environment	Up to K4
CLO5	Analyzing the Global Environment	Up to K4

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

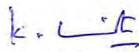

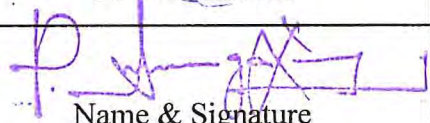
CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	3
CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

Dr. Pritya P.

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