LEARNING OUTCOME–BASED CURRICULUM FRAMEWORK (LOCF)

in the

UNDER GRADUATE PROGRAMME

BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

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-641028
TAMIL NADU, INDIA.

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PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce with Computer Applications. As the course is a novel by its nature comprises both commerce and computer applications incorporating the technologies in the form of computer applications including software.

VISION

To be a truly world class institution of academic excellence with total commitment and dedication to quality education, research, training, ethics and human values with a holistic concern for society and environment. To impart quality education, empower and encourage research.

MISSION

To develop socially-conscious business, entrepreneurs and managers for facilitating and enhancing the global competitiveness of organizations through excellence in education, research, training and consultancy. Motivate the students to understand the recent technological developments in the industrial sector and upgrade their knowledge. Develop a broad knowledge base in core managerial skills.

PROGRAMME EDUCATIONAL OBJECTIVE (PEO)

PEO1: Graduates will possess knowledge and skills in Commerce, Accountancy and Computer Applications disciplines.

PEO2: Analyze social and environmental aspects with professional values, ethics and equity to transform the knowledge, skills and expertise to the community

PEO3: Involve in lifelong learning to adapt educational needs in a changing world to maintain their competency and to contribute to the advancement of knowledge in a multidisciplinary environment

PEO4: Exercising Professional skills, values, team spirit and leadership traits along with domain knowledge to succeed the challenges in profession and Industry

PEO5: Integrate critical thinking, analytical decision making and to become a globally competent entrepreneur in the field of Commerce

PROGRAMME OUTCOME (PO)

PO1: The Learners can enable to get theoretical and practical exposure in Accounting, Taxation and computer applications.

PO2: Ensure the students to develop communicative skills and build confidence to meet the Global challenges.

PO3: Enable the learners capable of decision making at potential level.

PO4: Develop the students with advanced managerial and financial skills to occupy the professional positions.

PO5: The learners can upgrade and develop knowledge in the field of commerce and industry.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Graduates will gain a strong foundation of knowledge in different areas of Commerce and Computer Application courses.

PSO2: Graduates will develop the Skill of Applying Concepts and techniques used in Commerce.

PSO3: Communicate effectively in commercial operations with professionalism for the society at large by adopting modern tools

PSO4: Apply the knowledge of ethical and management principles required to work in a team with stewardship of the society

PSO5: Apply the knowledge gained during the course of the program to identify, formulate and solve real life problems to meet the core competency with continuous up gradation

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: B.COM   **Branch: COMPUTER APPLICATIONS**

Part	Course Code	Course Type	Course Title	Credit points	Lecture Hours/Week		Exam Duration (hours)	MAX.MARKS		
					Theory	Practical		I.E.	E.E	Total
			Semester-I							
I	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	22CCU01	DSC	**Core-I:**Principles of Accountancy	4	6		3	50	50	100
III	22CCU02	DSC	**Core-II** Introduction to Information Technology	4	6		3	50	50	100
III	22CCU03	GE	**Allied-I:**Economic Analysis	4	5		3	50	50	100
IV	22CCUE01	AEE	Open Elective - I	2	3		3	100	-	100
IV	22GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	22CCUV01	SEC	VAC–1/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	22CCU04	DSC	**Core-III** Financial Accounting	4	4		3	50	50	100
III	22CCU05	DSC	Core-IV RDBMS	4	4		3	50	50	100
III	22CCU06	DSC	**Core-V:Practical–I** SQL(Oracle)	2		4	3	50	50	100
III	22CCU07	GE	**Allied – II:** Marketing	4	5		3	50	50	100
III	22CCU08	DSE	**Elective–I/DSE-I**	3	3		3	50	50	100

Part	Code	Category	Course	Credits				Int	Ext	Total
III	22CCU09	SEC	Internship/Industrial Visit/ **Mini Project**	1	-	-		100		100
IV	22CCUV02	SEC	VAC–II/Life Skills-II @/Language	1*	2		2	50	-	50**
IV	22CCUJ01	SEC	**Aptitude/Placement Training**	Grade*	2		2	50		50**
			Total	26	32	4		450	350	800
			Semester-III							
III	22CCU10	DSC	**Core-VI** Corporate Accounting	5	5		3	50	50	100
III	22CCU11	DSC	**Core-VII** Object Oriented programming With C++	4	5		3	50	50	100
III	22CCU12	DSC	**Core-VIII Practical–II C++**	3		5	3	50	50	100
III	22CCU13	DSC	**Core-IX** Commercial Law & Ethics	4	5		3	50	50	100
III	22CCU14	GE	**Allied-III** Business Mathematics	4	5		3	50	50	100
III	22CCU15	DSE	**Elective/DSE-II**	3	3		3	50	50	100
IV	22CCUE02	AEE	Open Elective-II	2	3		3	100		100
IV	22GSU02	AECC	Human Rights	1	2		2	50		50
IV	22CCUJ02	SEC	**Aptitude/Placement Training**	Grade*	2		2	50		50**
IV	22CCUJ03	SEC	**Online Course**	-	1			-	-	C/NC#
			Total	26	31	5		450	300	750
			Semester-IV							
III	22CCU16	DSC	**Core-X:**Higher Corporate Accounting	5	6		3	50	50	100
III	22CCU17	DSC	**Core-XI:** Income Tax Law & Practice	5	5		3	50	50	100
III	22CCU18	DSC	**Core-XII:** Software Development with VB	4	5		3	50	50	100
III	22CCU19	DSC	**Core-XIII :Practical–III:** Visual Basic	3		5	3	50	50	100
III	22CCU20	GE	**Allied – IV:** Business Statistics	4	5		3	50	50	100
III	22CCU21	DSC	**Core-XIV:** Principlesof Auditing	3	3		3	50	50	100
III	22CCU22	SEC	Internship/Institutional Training/**Mini-Project**	1	-			-	100	-	100

IV	22CCUV03	ACC	VAC–III	1*	2		2	50	-	50**
IV	22CCUJ04	SEC	**Aptitude/Placement Training**	Grade*	2		2	50		50**
IV	22CCUJ05	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	28	31	5		450	300	750
			Semester–V							
III	22CCU23	DSC	**Core-XV** Cost Accounting	5	6		3	50	50	100
III	22CCU24	DSC	**Core-XVI:** Management Accounting	5	6		3	50	50	100
III	22CCU25	DSC	**Core-XVII** Web Technology	5	6		3	50	50	100
III	22CCU26	DSC	**Core-XVIII Practical- IV:** Web Technology	3		6	3	50	50	100
III	22CCU27	DSC	**Core-XIX** Indirect Taxation	3	3		3	50	50	100
IV	22CCUE03	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	22CCUV04	ACC	VAC–IV	1*	2		2	50	-	50**
IV	22CCUJ06	SEC	**Aptitude/Placement Training**	Grade*	2		2	50	-	50**
IV	22CCUJ07	SEC	**Online Course**	-	1		-	-	-	C/N C#
IV	22CCUJ08	SEC	**SDR-Student Development Report**	2*	-	-	-	-	-	-
			Total	25	30	6		450	250	700
			Semester–VI							
III	22CCU28	DSE	Electives/DSE –III	3	3		3	50	50	100
III	22CCU29	DSE	Elective–IV/DSE–IV	3	3		3	50	50	100
III	22CCU30	DSC	Core-XX Self –study course	3	-	-	3	50	50	100
III	22CCU31	SEC	**Project Work /Student Research/Paper**	4	4			50	50	100
			Total	13	10			200	200	400
			Grand Total	141+ 6*						4050+ 400**

- *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
- ≠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

(F or 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	19	2/3/4/5	75	100	1900
	Allied/GE	4	4	16	100	400
	Electives/DSE	4	3	12	100	400
	Project SEC	1	4	4	100	100
	Self-Study Course /SEC	1	3	3	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			**141 (6 Extra 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	
	Courses offered by the Departments to Other Programmes	

Note: VAC/JOC courses can be added along with the above open electives
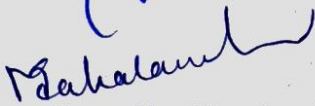
	Courses offered by the Departments to other Programmes
VAC/JOC	Corporate Communication
	Insurance Management
	Indian Banking System
	Brand Management
	Shipping and Logistics
	Export Management
	Introduction to Investment Management
	E-Governance

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

	Course Code	Title
Electives /DSE-I	22CCU08A	Banking Theory Law &Practice
	22CCU08B	E-Commerce Technology
Electives /DSE-II	22CCU15A	Management Information System
	22CCU15B	Corporate Finance
Electives /DSE-III	22CCU28A	Marketing Research and Analysis
	22CCU28B	Strategic Management
	22CCU28C	Cloud Computing
Electives /DSE-IV	22CCU29A	Investment Management
	22CCU29B	Financial Markets & Institutions
	22CCU29C	Software Project Management

Syllabus Coordinator

BOS-Chairman/Chairperson

Academic Council – Member Secretary

PRINCIPAL

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)		Mini Project (I.E)	Major Project Work		
Component	Marks	Marks	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.

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.

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

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.

Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCU01	Core – I PRINCIPLES OF ACCOUNTANCY	4	6	50	50	100

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

Course Objectives

1. To equip the students with basic knowledge in the field of Accounting.
2. To help the students to develop cognizance of the importance of accounting in organizing financial statements.
3. To gain knowledge on preparation of final accounts of different entities of Business.
4. Understand and be able to apply double entry accounting techniques using generally accepted accounting principles (GAAP).
5. To develop interest for pursuing higher knowledge in the field of Accounting.

Unit	Course Contents	Hours	K Level
I	**Fundamentals of Book keeping** Objectives of Accounting – Advantages and Disadvantages of Accounting – Accounting concepts and conventions – Introduction to Accounting Standards and IND AS – Journal – Ledger – Subsidiary Books – Trial Balance with Adjustments.	14	Up to K4
II	**Rectification of Errors and Bank Reconciliation Statement** Classifications of Errors – Rectification in Difference Stages of Accounting Cycle – Basic Principles for Rectifications of Errors –Suspense Account - Bank Reconciliation Statement – Meaning – Causes For difference between Cash Book and Pass Book - Need – Method of Preparation of Bank Reconciliation Statement – Proforma Bank Reconciliation Statement.	15	Up to K4
III	**Final Accounts of Sole trader** Final Accounts of Sole Trader with Adjustments – Manufacturing Trading Account – Profit & Loss account – Balance Sheet with Adjustments	15	Up to K4

	Bill of Exchange, Average due Date and Account Current		
IV	Bill of Exchange- Definition – Advantages and Disadvantages of Bill of Exchange – Types of Bills of Exchange - Accommodation bills – Average Due Date – Account Current.	14	Up to K4
V	**Consignment and Joint Venture** *Consignment:* Accounting Treatment in the Books of the Consignor and Consignee. *Joint Venture:* Accounting Procedures.	14	Up to K4

Note: The Questions should be asked in the Problem 80%, Theory 20%.

Book for Study

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

Books for Reference

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

2. Grewal.T.S, – "Introduction to Accountancy"S.Chand& Company Ltd.,Chennai

3. Gupta.R.L, Gupta.V.K, Shukla.M.C, "Financial Accounting" SultanChand&sons,Chennai.

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

5. Maheshwari. S. N. & Sunil. K. Maheshwari, Sharad . K. Maheshwari, "Financial Accounting", Vikas

Publications, New Delhi.

Web Resources

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

https://youtu.be/vABCnUzvFJw

https://youtu.be/XBFdjorUc8o

Pedagogy

Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course

Can be able to gain knowledge about Basic accounting terminology.

Activities to be given

Preparing own Business Transactions and to prepare Ledger, Trial Balance and Final accounts.

Collecting pass book entries and cash book entries from practical oriented.

Name of the Course Designer Dr.S.Tamilarasi

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the various aspect of Accounting, its concepts and conventions with their standards.	Up to K4
CLO2	Understand reason for difference in bank and cash book balance	Up to K4
CLO3	Gain the knowledge about preparation of final accounts	Up to K4
CLO4	Aware of Bills of exchange, procedure for calculation of average due date methods	Up to K4
CLO5	Prepare consignment and joint venture accounts	Up to K4
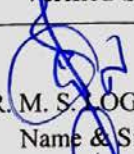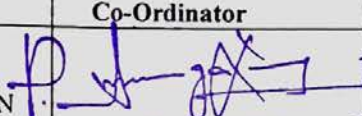
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
Dr.S.Tamilarasi Name & Signature	DR. M. S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS						CLASS: I B.COM CA		
Se m	Cours e Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCU02	CORE- II INTRODUCTION TO INFORMATION TECHNOLOGY	4	6	50	50	100

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

Course Objectives

1. To know the basics of computer systems and information technology.
2. To make the students to have thorough knowledge of networks and online business methods.
3. To aware of different storage and communication technologies.
4. To gain the knowledge about data communication network.
5. To make students to understand about enterprise resource management and virtual reality.

Unit	Course Contents	Hours	K Level
I	**Introduction to Information Technology** Introduction to Information Technology –Architecture of Information Technology-Applications of Information Technology- Advantage of Information Technology- Data Processing Concepts- Data Processing Cycle- Objectives of Data Processing-Steps of Data Processing- Data Processing Operations– Database- Methods of Data Processing-Data Structures– File Organization and Maintenance.	15	Up to K4
II	**Networks and Operating System** Networks – Introduction - Types of Networks - Local Area Network - Wide Area Network-Metropolitan Area Network-Wireless LAN-Network Security and Cryptography- Operating System – Functions – Classifications - Types – MS-DOS, Windows, Unix.	14	Up to K4
III	**Cloud Computing** Cloud Computing–Machine Learning–Digital Image Processing-Mobile Computing– Grid Computing– Data Resources–System Architecture.	15	Up to K4
IV	**Intranets** Communication- Technology–WWW–Intranets– Extranets–Voice Networks–Data Communication Networks–Last Mile–Wireless System –Web hosting– Application Service Provider - online trading services	14	Up to K4

	Enterprise Resource Management		
V	**Enterprise Resource Management** Enterprise Resource Management–Expert System–Decision Support System–Executive Information System – Customer Relationship Management – Supply Chain management – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality– E-Business.	14	Up to K4

Note: The Questions should be asked in the Theory –100%

Book for Study

Saravanakumar.R, Parameswaran. R, Jayalakshmi.T, " A Text book of Information Technology",

S. Chand &Company Pvt Ltd, New Delhi.

Books for Reference

1..*Dr.G.Vengatesan, "Essentials of Computers in Business",Blue Hill Publishers Pvt Ltd, Coimbatore*

2.*SangitaSardana, Sunil Malhotra, "Introduction to Information Technology", Kalyani Publishers, NewDelhi.*

3.*AlexisLeon, Mathews Leon, LeenaLeon, "Introductionto Information Technology", Vijay Nicole Imprints Private Ltd, Chennai.*

4. *EfraimTurban,KellyRainer.RJr,RichardE.Potter, "IntroductiontoInformationTechnology", John Wiley & Sons, (Asia) Pvt.Ltd. Singapore.*

5.*Rajaraman V. Introduction to Information Technology, PHI Learning Pvt. Ltd*

Web Resources:

1.https://en.wikiversity.org/wiki/Introduction_to_Information_Technology#:~:text=Information%20technology%20(IT)%20is%20the,a%20business%20or%20other%20enterprise.

2.https://en.wikipedia.org/wiki/Information_technology

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

Rationale for Nature of the Course

Study of Introduction to Information Technology helps in improvement of digital skills, assist the drawback of time and distance in business activities through trade and commerce in enterprises.

Activities to be given

Assignment of applications of information technology concept in business activities.

Preparing the students to appear for digital world by knowing new concepts.

Students are assigned to gather information about online shopping as assignment..

Name of the Course Designer: Mrs.N.MENAGA

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understand the basic concept of information technology.	Up to K4
CLO2	Indentify the functional area of Information Technology in influencing modern day business	Up to K4
CLO3	Combine various communication technology with Information technology Applications	Up to K4
CLO4	Analyze the IT Management in business organization	Up to K4
CLO5	Compare the recent developments of information technology by encoding the knowledge	Up to K4
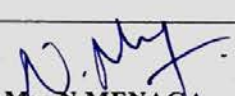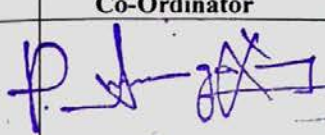
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CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	2	1	2	3	3
CLO 2	3	2	3	2	3
CLO 3	3	1	3	2	2
CLO 4	3	1	3	3	3
CLO 5	2	1	3	3	3

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
Mrs.N.MENAGA Name & Signature	DR. M.S. LOGANATHAN Name & Signature	

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS:		I B.COM CA		
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	GE	22CCU03	Allied – I ECONOMIC ANALYSIS	4	5	50	50	100

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

Course Objectives

1. To gain an understanding of core economic principles and how they apply to a wide range of real-world issues.
2. Demonstrate an understanding of the concepts of scarcity and opportunity cost and the use of marginal analysis to evaluate trade-offs and make decisions.
3. Students will use data to describe the relationships among variables in order to analyze economic issues.
4. To get ability to engage in problem solving using basic economic theory.
5. To enables the student to understand people, markets and Governments and therefore better respond to the threats and opportunities that emerge when things change.

Unit	Course Contents	Hours	K Level
I	**Economic Concepts** Economics - meaning and concepts of economics- scope of economics– central problems of an economy - demand analysis - meaning - determinants of demand -law of demand - elasticity of demand- supply - meaning- determinants - law of supply and elasticity of supply – Demand Forecasting – Objectives and methods of demand forecasting.	12	Up to K4
II	**Production and Cost Analysis** Meaning-Factors of production –Difference between production and productivity - Laws of production - Law of variable proportion - Laws of returns to scale - Cost of production- Concept of costs –Determinants of cost–Short run and long costs–Economies of scale – Revenue concepts.	12	Up to K4
III	**Market Structure and Pricing Strategies** The market classification- Perfect competition- Monopoly - Monopolistic competition - Oligopoly – Duopoly - Pricing - Objectives of pricing- Importance of pricing policy- factors affecting pricing policies- methods of pricing.	12	Up to K4

IV	**Theory of Factor Pricing** Theory of Distribution – Modern theory of distribution – Rent – Concepts of rent – Theories of rent – Wages – Theories of wages – Wages and Productivity - Interest – Theories of Interest – Determination of rate of interest - Profits – Types and theories of profits.	12	Up to K4
V	**National Income and Inequalities of Income** Meaning and its concepts - Measurement of national income - Difficulties of calculating national income - National income and economic welfare – Inequalities of income – Causes of Inequalities of income – Methods of reducing inequalities of income.	12	Up to K4

Note: The Questions should be asked in the Theory –100%

Book for Study

Dr.S.Sankaran, "Economic Analysis", Margham Publications,Chennai.

Books for Reference

1. Samuelson Nordhaus, "Economics" Tata McGraw – Hill,New Delhi.
2. Dr.A.Kalaiselvi "Managerial Economics" Aruna Publications, Chennai.
3. Dr. Abha Mittal, "Macro Economics", Taxmann's Publication, New Delhi.
4. C. Snyder and W. Nicholson, Fundamentals of Microeconomics, Cengage Learning (India)
5D.N.Dwivedi, Managerial Economics, Vikas Publishing House, New Delhi.

Web Resources

1. https://www.toppr.com/guides/general-awareness/economy/national-income/
2.https://www.economicsdiscussion.net/price/factor-pricing-concept-and-theories/3875
3. https://en.wikipedia.org/wiki/Market_structure

Pedagogy

Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course

Study of economic analysis helps in transformation of analytical skills, assist in rational configuration as well as solution of problems in business and household.

Activities to be given

Assignment of applications of economic concept in business activities.
Preparing the students to appear competitive examination by giving advanced exercise and workout problems on relevant macroeconomic concepts.
Prepare comprehensive advanced problems on cost and production analysis for various business activities.

Name of the Course Designer: DR. A.KALAISELVI, Associate Professor of Economics.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Develop an understanding of the applications of economic concepts. Interpret the forecasting methods and analysis and discuss how it's employed in decision-making.	Up to K4
CLO 2	Analyze the production and cost concepts and assess the relationships between short-run and long-run costs.	Up to K4
CLO 3	Learn about the different pricing strategies and how price for profitability become acquainted with pricing in practice.	Up to K4
CLO 4	Acquire the knowledge of theory of distribution.	Up to K4
CLO 5	Work effectively to identified concept of National Income and maximize National Income.	Up to K4
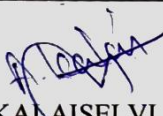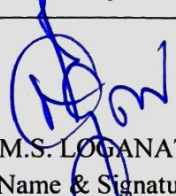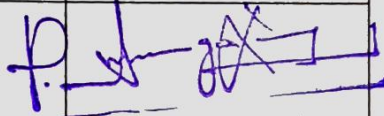
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
DR. A.KALAISELVI Name & Signature	DR. M.S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I BCOM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CCU04	CORE-III FINANCIAL ACCOUNTING	4	4	50	50	100

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

Course Objectives

1. Understand the accounting for the various partnership-related transactions.
2. Able to prepare financial statements for partnership, understand the journal entries for the formation of partnership and distributing profit or loss.
3. To make the students to prepare and present the partnership accounting under various situations.
4. To promote knowledge on various accounting treatments for different entities.
5. To enable students to examine and discuss the provisions of The Indian Partnership Act – 1932.

Unit	Course Contents	Hours	K Level
I	**Depreciation** Depreciation–Concept–Factors in the Measurement of Depreciation–Methods of Depreciation- Reserves and Provisions.	10	Up to K4
II	**Introduction to Partnership Accounts** Definition of Partnership – Partnership Deed - Capital Contribution Methods	8	Up to K4
III	**Admission and Retirement of Partners** Accounting for Admission and Retirement of Partners –Death of partners–Accounting for Death of Partners –Executor's Account-Joint Life Policy.	11	Up to K4
IV	**Dissolution of Partnership** Accounting of Dissolution of the Partnership and Piecemeal Distribution.	9	Up to K4

V	**Branch and Departmental Accounts** Dependent Branches – Concept; Accounting Aspects; Debtors System, Stock and Debtors System, Branch Final Accounts System and Whole Sale Basis System-Independent Branches-Concept Accounting Treatment-Import ant Adjustment Entries and Preparation of Consolidated Profit And Loss Account And Balance Sheet. Departmental Accounting Apportionment of Expenses–Interdepartmental Transfers– Stock Reserve.	10	Up to K4

Note: The Questions should be asked in the Problem 80%, Theory 20%.

Book for Study

Financial Accounting – Reddy and Murthy – Margham publication, Chennai 17

Maheshwari.S.N and Maheshwari .S.K," Advanced Accounting" Vikas Publishing House Pvt Lt,.Chennai

Books for Reference

1. Shukla. M.C and Grewal.T.S," Advanced Accounting"S. Chand &Company Ltd.Delhi
2. Reddy.T.S&Murthy.A," Financial Accounting" Margham Publications. Chennai.
3. Gupta.R.L&Radhasamy, "Advanced Accounting" M,Sulthan Chand & Sons. Delhi.
4. Financial Accounting-R.S.N.Pillai and Bagavathy - Margham Publications. Chennai.
5. Advanced Accounting I – Dr. Chandra Bose PHI learning PVT LTD Delhi.

Web Resources

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

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

Rationale for Nature of the Course

   To prepare advance exercises and exercise issues on important accounts.

   To prepare students for financial courses

Activities to be given

   Prepare comprehensive advanced problems on accounting for various businesses Assignment on advanced final accounts of Non trading concern, Local body - Village& Gram Panchayat Accounting and to gain knowledge on government accounting.

   Preparing the students to appear professional courses by giving Advanced Exercise and workout problems on relevant accounts

Name of the Course Designer: Ms. Sabitha. R, Assistant Professor.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Describe the concepts based on depreciation and its methods in books of accounts.	Up to K4
CLO2	Outline about the nature of Investment and Royal excluding Sublease.	Up to K4
CLO3	Understand the conceptual knowledge of the partnership accounts and imparts skills for recording various kinds of business transactions.	Up to K4
CLO4	Apply the basic concepts of departmental and branch accounting.	Up to K4
CLO5	Familiarize the procedure relating to hire purchase and installment in books of accounts	Up to K4
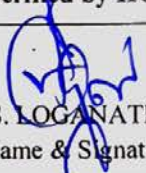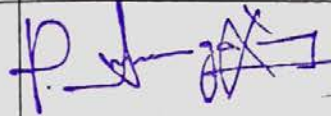
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
Ms. Sabitha. R Name & Signature	DR. M.S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I B.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CCU05	CORE-IV RDBMS	4	4	50	50	100

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

Course Objectives

1. To enable the students to learn about the basic data base operations and processes.
2. To understand the query languages and functions.
3. To analyze the sub queries and nested queries for developing a programme.
4. To provide a detailed knowledge on hierarchical approach for knowing the detailed description of the data.
5. To make the students to understand the functions of programming language by SQL.

Unit	Course Contents	Hours	K Level
I	**Database Concepts:** A relational Approach–Database Management Systems (DBMS) – Relational Database Model – Integrity rules – Theoretical Relational Languages – Database Design: Data Modeling and Normalization.	10	Up to K4
II	**Data Types:** Oracle9i: An overview – Personal Databases –Client / Server Databases – Structured Query Language (SQL) – Oracle Tables: Data types–Constraints–Types of Constraints-Creating an Oracle Table–Displaying Table Information–Altering an Existing Table – Dropping a Table–Renaming a Table – Truncating a Table –Spooling. Working with tables: Data Management and retrieval– Functions and. Grouping.	10	Up to K4
III	**Queries** Multiple Tables: Joins and Set Operations: Join –Types of Joins – SET Operators. Sub Queries: Nested Queries – Sub Query –Advanced Features: Objects, Transactions and Data Control – Views–Sequences–Synonyms–Index – Transactions –Controlling Access –Object privileges.	10	Up to K4

IV	**Variable Declaration** PL/SQL: A Programming Language :History of PL/SQL–Fundamentals of PL/SQL–Data types– Variable declaration-Control Structures in PL/SQL: Control Structures–Nested Blocks –Data Manipulation in PL/SQL -Transaction Control Statements.	9	Up to K4
V	**Cursors and Exceptions** PL/SQL Cursors and Exceptions: Cursors – Implicit Cursors – Explicit Cursors-Explicit Cursor Attributes – Implicit Cursor Attributes –Cursor for Loops – Exceptions – Types of Exceptions –PL/SQL Named Blocks: Procedure, Function, Package and Trigger.	9	Up to K4

Note: The Questions should be asked in the Theory 100%

Book for Study
1. Raghu Ramakrishnan & Johannes Gehrke, "Database Management Systems",3rd Edition, New Delhi, Tata McGraw Hill Publishing Company Limited, 2014.
2. An Introduction to Database System – Bipin C Desai, 2016

Books for Reference
1. Dates,C.J.,Kannan, A., Swamynathan, S., "An Introduction to Database System", Chennai, Pearson Education India, 2018
2. "Principles of Database Systems" by J. D. Ullman Book Review: The book principles of database systems, 2019.
3. Database Management Systems, Raghu Ramakrishnan, 2019
4. Alexis Leon, Mathews Leon, "Database Management Systems", New Delhi, Tata McGraw Hill Publication Ltd,2008
5. Database Systems using Oracle, Nilesh Shah, 2nd edition, PHI.

Web Resources
1. https://books.google.co.in/books?id=iLRHDwAAQBAJ
2. https://www.youtube.com/watch?v=T7AxM7Vqvaw

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

Rationale for Nature of the Course
   The Architectural Concept, Structural Embedded QL, Hierarchical Approach and network Concept.
   The relation approach and its key relation algebra
   Provide a detailed knowledge on hierarchical approach for knowing the detailed description of the data.

Activities to be given

Develop conceptual understanding and analyzing the database.
Develop Programming language about Java environment.
Learn the concept of conditional statement using SQL.

Name of the Course Designer: Mrs. N.MENAGA

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Understand the concept of data system, operational data and storage structures of the data	Up to K4
CLO2	Describe the Query language and functions.	Up to K4
CLO3	Apply the different aspects of sub queries and nested queries Aware about the sub queries and nested queries	Up to K4
CLO4	Evaluate the control structures concepts in PL/SQL for developing a database.	Up to K4
CLO5	Analyze the basic concept of SQL programming language.	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	2	3	2	3
CLO 2	3	3	3	3	2
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CLO 5	3	1	3	3	3

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
Mrs.N.MENAGA Name & Signature	DR. M.S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I B.COM CA					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CI A	Ext	Total
II	DSC	22CCU06	Core – V Practical – I SQL (Oracle)	2	4	50	50	100

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

Course Objectives

1. To acquire the knowledge on computer applications of database in different aspects of business.
2. To give insight knowledge on modifying different types of database of the business enterprises.
3. To impart knowledge of the students to manipulate the database.
4. To learn the concept of conditional statement using SQL
5. To ability to identify, interpret, analyze and design solutions using varying complexities in the field of information.

Unit	Course Contents	Hours	K Level

	1.Create a table "Company" with the following fields and insert the values for10 employees.		Upto K4

1.Create a table "Company" with the following fields and insert the values for10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Varchar	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2decimal pl

Queries:

a) Display all the records of the company which are in the ascending order of GP percent.

b) Display the name of the company whose supplier name is "Telco".

c) Display the details of the company whose GP percent is greater than 20 and Order by GP Percent.

d) Display the detail of the company having the employee ranging from 300 to1000.

e) Display the name of the company whose supplier is same as the Tata's.

Upto K4

2. Create a table "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Varchar	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	
Salary	Number	10 with 2

decimal places Queries

a) Display the name of the employee whose salary is greater than Rs.10,000

b) Display the details of employees in ascending order according to Employee Code.

c) Display the total salary of the employees whose grade is "A"

d) Display the details of the employee earning the highest salary.

e)Display the names of the employees who earn more than "Ravi"

I

9

	3.Create a table "Student" with the following fields and insert the values:			Upto K4

3.Create a table "Student" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Varchar	25
Percentage places	Number	4 with 2 decimal

Queries:
a) Calculate the average percentage of students.
b) Display the names of the students whose percentage is greater than 80.
c) Display the details of the student who got the highest percentage.
d) Display the details of the students whose percentage is between 50and 70.
e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4.Create a table" Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6with decimal places
Price	Number	4 with decimal places
Total Amount	Number8with decimal places	

Queries:
a) Using update statements calculate the total amount and then select the record.
b) Select the records whose unit of measure is "Kg".
c) Select the records whose quantity is greater than10 and less than or equal to 20.
d) Calculate the entire total amount by using sum operation.
e) Calculate the number of records whose unit price is greater than 50 with count operation.

II

9

III	5.Create the table PAYROLL with the following fields and insert the values: **Field Name** — **Field Type** — **Field Size** Employee No — Number — 8 Employee Name — Character — 8 Department — Character — 10 Basic Pay — Number — 8 with 2 decimal places HRA — Number — 6 with2 decimal places DA — Number — 6 with2 decimal places PF — Number — 6 with2 decimal places Net Pay — Number — 8 with2 decimal places **Queries:** a) Update the records to calculate the net pay. b) Arrange the records of the employees in ascending order of the net pay. c) Display the details of the employees whose department is "Sales". d) Select the details of employees whose HRA>= 1000andDA<=900. e) Select the records in descending order.	10	Upto K4
IV	**6. Data Definition Basics** Create the following table (PK - Primary Key, FK – Foreign Key) cat_head, route_head, place_head, route_detail, ticket_detail, ticket_head with the mapping given below: cat_headroute_head (cat_code PK) (cat_code FK) route_headroute_detail (route_id PK) (route_id FK) ticket_headticket_detail (tick_no PK) (tick_no FK) place_headroute_detail (place_id PK) (place_id FK) (i) Alter the table ticket_header to add a check constraint on ticket_no to accept values between 1 and 500 (ii) Alter table route_header to add a column with data type as long.	10	Upto K4
V	7. Create a table for Employee details with Employee Number as primary key and following fields: Name, Designation, Gender, Age, Date of Joining and Salary. Insert at least ten rows and perform various queries using any one Comparison, Logical, Set, Sorting and Grouping operators.	10	Upto K4

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

Rationale for Nature of the Course

Impart knowledge of the students to manipulate the database of SQL.

Activities to be given

Develop conceptual understanding and analyzing the database.
Develop Programming language about Java environment.
Learn the concept of conditional statement using SQL.

Name of the Course Designer: Dr. R. SELVAKUMAR

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the basic knowledge of SQL command in business.	Up to K4
CLO2	Understand and analyze the basic aggregative functions.	Up to K4
CLO3	Illustrate different data base and enable students to manipulate the data and operators.	Up to K4
CLO4	Apply the conditional statement in simple SQL programs.	Up to K4
CLO5	Analyze the database to manipulate the SQL programs.	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	1	3	2	3
CLO 2	3	2	3	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	3	3	2
CLO 5	2	1	3	2	3

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
Dr. R. SELVAKUMAR Name & Signature	DR. M.S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I BCOM CA				
Sem	Course Type	Course Code	Course Title	Cred its	Contact Hours / Week	CIA	Ext	Total
II	GE	22CCU07	ALLIED – II MARKETING	4	5	50	50	100

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

Course Objectives

1. To provide clear idea about concepts, significance and objectives of various types of marketing.
2. To understand the various types marketing functions and product and price mix in current marketing trend.
3. To enable the student's role and importance of digital marketing – Types of digital marketing.
4. To impart key insight into the channels and recent trends of digital marketing
5. To make aware about search engine optimization and social media marketing applicable for various forms of social media channels.

Uni t	Course Contents	Hour s	K Level
I	**Marketing and Ethics** Definition of market and marketing- Importance of marketing – Modern marketing concept - Significance and objectives – Global marketing – Green marketing–Tele Marketing – Marketing ethics –Career opportunities in marketing.	10	Up to K4
II	**Marketing Functions and Consumer Behavior** Marketing functions and its types- Consumer behavior - Need for studying consumer behavior- Factors influencing consumer behavior- Marketing mix – Product mix – meaning of product – product life cycle – price mix-importance - pricing objectives - pricing strategies – personal selling and sales promotion-place mix-importance of channels of distribution.	14	Up to K4
III	**Digital Marketing** Introduction of digital marketing – Role and importance of digital marketing – Types of digital marketing - Difference between traditional marketing and digital marketing – Fundamentals of digital marketing – Digital marketing process.	10	Up to K4

IV	**Channels and Trends of Digital Marketing** Virtual marketing – Affiliate marketing – Pay per click – online public marketing- viral marketing – Recent updates of digital marketing - AI marketing – NFT – Crypto currency _ Chat bots – Video marketing – Influence marketing.	13	Up to K4
V	**Search Engine Optimization and Social Media Marketing** Introduction to Search Engine Optimization – Keyword planner Tools – On page SEO Techniques –Content optimization – Off page SEO techniques – Social media marketing – Introduction - Forms of social media channels: Face book – Twitter – Google+ - LinkedIn – Pinterest.	13	Up to K4

Book for Study

1. Philip Kotler & Gary Armstrong, "Principles of Marketing", Pearson, Chennai.
2. Damian Ryan, Understanding Digital Marketing, Kogan Page Limited, Reprint 2016.

Books for Reference

1. Ramaswamy. V.SandNamakumari, "Marketing Management", Macmillan and Company, London.
2. Chuck Hemann, KenBurbary, Digital Marketing Analytics: Making Sense of Consumer Data in a Digital World, Library of Nick Robinson,2013.
3. Jayachandran.S, "Marketing Management", Tata Mc Graw Hill,NewDelhi.
4. Puneet Singh Bhatia, Funtamentals of Digital Marketing, Pearson Publicatiions.
5. Dr.L.Natarajan"Marketing" , Margham publications, Chennai.

Web Resources

1. https://en.wikipedia.org/wiki/Marketing
2. https://sproutsocial.com/insights/guides/small-business-marketing-101/
3. https://searchengineland.com/guide/what-is-seo
4. https://www.wordstream.com/social-media-marketing.

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

Rationale for Nature of the Course

Study of marketing for using different marketing strategies is to obtain a better understanding of market needs and to more completely satisfy them. It is also useful for innovations in marketing technologies such as digital marketing, innovative marketing and viral marketing, Social media marketing etc.

Activities to be given

1. Assignment of applications of marketing concept in day -to-day business activities.
2. Preparing the students to appear competitive examination by giving advanced exercise practical strategies on relevant marketing concepts.
3. Discussing advanced case study on marketing mix and pricing strategies and digital marketing and its trends.

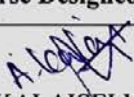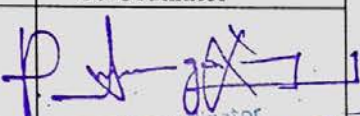**Name of the Course Designer:** DR. A.KALAISELVI, Professor.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Understand and apply basic concepts and types of marketing.	Up to K4
CLO 2	Identify the functional areas of marketing functions and consumer behavior	Up to K4
CLO 3	Evaluate the importance of various roles and importance of digital marketing.	Up to K4
CLO 4	Relating strategies and to adopt digital marketing channels and trends of digital marketing	Up to K4
CLO 5	Analyze the search engine optimization and social media marketing	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	3	3	3	3	3
CLO 3	3	3	3	3	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 Co-Ordinator
DR. A.KALAISELVI Name & Signature	DR. M.S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I BCOM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE	22CCU08A	ELECTIVE-I BANKING THEORY LAW & PRACTICE	3	3	50	50	100

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

Course Objectives

1. To provide knowledge about the origin of banking, payments, cheques, bankers and customer relationship.
2. To make awareness of working and functions of banking industry.
3. To grasp the various intermediaries' services in banking sector
4. To have an understanding about the instruments involved in banking sector.
5. To impart the knowledge on recent trends in banking industry.

Unit	Course Contents	Hours	K Level
I	**Banker and Customer** Introduction-Origin of Banking - Definition – Classification of Banks- Banker and Customer Relationship–General Relationship–Special relationship–Special Types of Customers – KYC Norms-Types of Deposits and their Legal Aspects.	7	Up to K4
II	**Cheques** Cheques - Definition of a Cheque – Requisites of a Cheque – Drawing of a Cheque - Types of Cheque – Alteration – Marking – Crossing – Different Forms of Crossing and their Significance – Collection and Payment of Cheque – Refusal or Bouncing of Cheque	7	Up to K4

III	**Paying and Collecting Bankers** Paying Banker – Duties - Responsibilities -Statutory Protection - Payment in Due Course-Payment Gateways. Collecting Banker– Duties- Responsibilities of Collecting Banker- Meaning of Bailor, Relationship between bailor and bailee.	7	Up to K4
IV	**Negotiable Instruments &Endorsement** Negotiable Instruments – Definition – Features - Types of Negotiable Instruments Promissory Notes - Bill of Exchange - Endorsement – Meaning - Definition –Types and Rules-Dishonor of Cheques.	7	Up to K4
V	**Recent trends in Banking and Financial Services** Innovations in Banking– E-Banking- Online and Offshore Banking- Internet Banking-Phone Banking-Mobile Banking-Automated Teller Machines- NEFT,UPI, RTGS-IMPS– Debit Cards- Credit Cards-Merchant Banking– Mutual Funds–	8	Up to K4

Note: The Questions should be asked in the Theory 100%

Book for Study

Varshney.P.N,"BankingTheory,Law&Practice",SultanChandCompany,NewDelhi.

Reference Books

1.Rajesh.R,Sivagnanasithi.T,"BankingTheory,Law&Practice",McGrawHillCompanies, New Delhi.

2.Sundaram.S.M,"BankingTheory,Law&Practice",SriMeenaksiPublications,Karaikudi.

3. Reserve Bank of India, Report on currency and Finance 2003-2004

4. Reddy & Appanniah : Banking Theory and Practice

5. Natarajan & Gordon : Banking Theory and Practice

Web Resources

https://www.google.co.in/books/edition/Banking_Theory_Law_N_Practice/PHCQsprFST4C

https://youtu.be/EpChmOIc6oA

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

Rationale for Nature of the Course

Can be able to gain knowledge about banking operations and know the RBI Norms.

Activities to be given

Collecting models of pro note, Bill of Exchange.

Giving Assignment to prepare the Bank challans, cheques.

Name of the Course Designer: Dr.S.Tamilarasi

Course Learning Outcomes

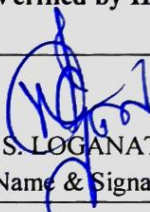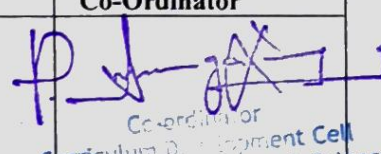| CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the relationship with banker to customer and various types of banking.	Up to K4
CLO2	Understand and gain the practical knowledge on cheque and different forms of crossing.	Up to K4
CLO3	Apply and identify the concepts of statutory protection for paying and collecting bankers.	Up to K4
CLO4	Analyze principles and procedure of issuing negotiable instruments	Up to K4
CLO5	Gain knowledge on the recent trends in banking	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	2	3	2	3
CLO 2	2	2	2	3	2
CLO 3	3	3	3	3	2
CLO 4	2	2	3	3	3
CLO 5	2	3	2	2	3

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
Dr.S.Tamilarasi Name & Signature	DR. M. S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I B.COM CA					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total	
II	DSE	22CCU08 B	ELECTIVE –I E–COMMERCE TECHNOLOGY	3	3	50	50	100	

	Employability Oriented	✓
Nature of Course	Entrepreneurship Oriented	
	Skill Development	✓

Course Objectives
1. To acquire the basic concepts of E-Commerce.
2. To gain the knowledge organizational and managerial foundation.
3. To enable the students on network security and firewall.
4. To gain the knowledge on consumer oriented e-commerce in business.
5. To impart knowledge on electronic payment systems and information system.

Unit	Course Contents	Hours	K Level
I	**E-Commerce** Meaning- Classification of E-Commerce-Advantages and Issues in E-Commerce- E-Business Models- M-Commerce: Meaning-Wireless Technology Wireless LAN- Wireless Application Protocol.	7	Up to K4
II	**EDI and B2B** DefiningB2B- Merits and Demerits of B2B- Difference between B2B and B2C-Supply Chain Management and B2B -B2B Models- B2Btools- EDI: Meaning-Architecture of EDI-Process of EDI-Benefits and Limitations of EDI.	7	Up to K4
III	**Consumer Oriented Electronic Commerce** Consumer Oriented Applications Mercantile Process Models-Mercantile Models from the Consumers Perspective-Mercantile Models from the Merchants Perspective.	7	Up to K4
IV	**E-Security** Security in Cyber Space-Designing for Security- Risk Affordability-Kinds of Threats- Client and Server Security Threats- Hackers- The Virus-Security Protection and Recovery-World Wide Web & Security-Transaction security-Secret Key Encryption-Public Key Encryption.	7	Up to K4

	E-Payment System		
V	E-Money- Requirement for Internet based Payment-Types of E-Payment System : Credit Card- Debit Card-Smart Card- E-Wallet-Electronic Fund Transfer Automated Clearing House-Digital Token based Electronics payment System- Emerging financial Instruments- Home Banking- Online Banking.	8	Up to K4

Note: The Questions should be asked in the Theory 100%

Book for Study

1. EliasM.Awad, "Electronic Commerce", Published by dorling Kindersley (India) Pvt Ltd.New Delhi.

Books for Reference

1. Ravi Kalakota &Andrew B. Whinston, "Frontiers of Electronic Commerce", Dorling Kindersley (India) Pvt. Ltd, Pearson Education,.
2. Daniel Minoli, Emma Minoli, "Web Commerce Technology Handbook", Tata Mc Graw Hill Publishing, New Delhi.
3. Bharat Bhasker, "Electronic Commerce", Tata McGraw Hill Publishing Company Limited, NewDelhi.
4. Greenstein and Feinman, "E-Commerce", TMH
5. Bajaj& Nag, "E-Commerce: The Cutting Edge of Business", TMH

Web Resources

1. https://ecommercetech.io/

2. **https://irp-cdn.multiscreensite.com/1c74f035/files/uploaded/introduction-to-e-commerce.pdf**

Pedagogy

Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course

To educate the students to recent trends in e -commerce technology.

Activities to be given

Different methods of E- Commerce business model

Name of the Course Designer: Dr.T.DEEPA

Course Learning Outcomes

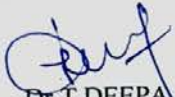| CLOs	On Completion of the Course, the students should be able to	K - Level
CO1	Remember the concepts of information technologies used in E-Commerce.	Up to K4
CO2	Apply the concepts of organizational and managerial foundation.	Up to K4
CO3	Illustrate the different network security issues.	Up to K4
CO4	Analyze the concept of technical, ethical and social issues of information systems.	Up to K4
CO5	Summarize the different types of electronic payment systems in business.	Up to K4

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

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

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
Dr.T.DEEPA Name & Signature	DR. M.S. LOGANATHAN Name & Signature	Co-ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641 028.