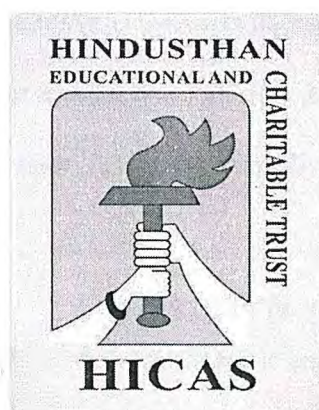


**LEARNING OUTCOMES –BASED CURRICULUM
FRAMEWORK (LOCF)**

In the

**UNDER GRADUATE PROGRAMME BACHELOR OF COMMERCE
WITH INTERNATIONAL BUSINESS**

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



**HINDUSTHAN COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)**

**(Affiliated to Bharathiar University and Accredited by NAAC)
COIMBATORE-641 028
TAMILNADU, INDIA.**

Phone: 0422- 4440555
Website: www.hicas.ac.in

PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce (International Business). PG& Research Department of Commerce International Business started in the year of 2002-2003. The department offers an intensive coaching and holistic training on accounting and commerce area, Workshops, seminars, conferences are conducted by eminent businessmen from corporate sectors to build the leadership qualities for job opportunities. To make the student to explore their skills in present business field, Industrial visits, guided project work, interaction with eminent businessmen etc., were arranged.

VISION

- To be a vibrant and innovative education centre, enable the students to develop their knowledge and skills in Commerce, International Business.
- Inculcate values, provide opportunities to students to showcase their hidden talents and realize their full potential, encourage lifelong learning and guide them to emerge as leaders, Entrepreneurs and most important being as good human being.

MISSION

- Improving the standard of the courses through effective Curriculum and innovative teaching methods.
- Exploring new knowledge through research activities and incorporate the knowledge to the students.
- Practicing a holistic approach to imbibe skills and values and raising the qualities of the students to required standards.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1: Graduates will possess knowledge and skills in Commerce, International Business disciplines.

PEO2: Graduates will equip themselves for continuation of their education and advance in their academics and career.

PEO3: Graduates will drive entrepreneurial initiatives either on their own or within the organizations where they are employed.

PEO4: Graduates will have innovation skills and drive the business through multifaceted skills.

PEO5: Graduates will equip themselves for international contributions of their education and advance in their academics.

PROGRAMME OUTCOME (PO)

Graduates of this course, after completion will be

PO1: Possessing knowledge in the disciplines of Commerce, International Business and related streams.

PO2: Able to express well, an understanding of facts, ideas, etc., by organizing and comparing relevant Business states.

PO3: Able to apply problem solving skills and arrive an effective solution for different Business situations.

PO4: Able to examine and synthesize the different elements which influence Commerce and International Business in accomplishment of the organizational goal.

PO5: Able to get insight over schemes available for trading.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Graduates will be able to understand the influence of International Business in a commercial establishment.

PSO2: Graduates will show prominence in team working and transform themselves into worthy leaders.

PSO3: Graduates will hone lifelong learning, adopt ethical practices and be able to work as a team and lead the Made Colin their career.

PSO4: Graduates will be able to blend different elements which influence Commerce and International Business in achieving organizational objective.

PSO5: Graduate will be able to differentiate the scheme which is available for International Trade and will make utilize them.

HINDUSTHAN COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)
COIMBATORE-641 028
SCHEME OF EXAMINATIONS – CBCS & LOCF PATTERN
(For the Students admitted from the Academic year 2022-2023 and Onwards)

UG PROGRAMME

Programme: B.Com

Branch: International Business

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	22CBU01	DSC	Core-I Principles of Accountancy	4	6	-	3	50	50	100
III	22CBU02	DSC	Core-II Principles of Management	4	6	-	3	50	50	100
III	22CBU03	GE	Allied-I International Economics	4	5	-	3	50	50	100
IV	22CBUE01	AEE	Open Elective-I	2	3	-	3	100	-	100
IV	22GSU01	AECC	Environmental Studies	1	2	-	2	50	-	50
IV	22CBUV01	SEC	VAC-I/ Life Skills-I@/Communicative English	1*	2	-	2	50	-	50**
IV	-	SEC	SDR- Student Development Report	Assessment will be in the Fifth Semester						
V	-	AECC	Extension Activities NSS/NCC/SPORTS/YR C/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	22CBU04	DSC	Core-III Financial Accounting	5	5	-	3	50	50	100
III	22CBU05	DSC	Core-IV Practical-I- MS-Word, MS-Excel and MS Power Point	2	-	3	3	50	50	100

III	22CBU06	DSC	Core-V International Marketing Management	4	4	-	3	50	50	100
III	22CBU07	GE	Allied-II Export Trade Procedure	4	5	-	3	50	50	100
III	22CBU08	DSE	Electives/ DSE-I	3	3	-	3	50	50	100
III	22CBU09	SEC	Internship/Industrial Visit/ Mini Project	1	-	-	-	100		100
IV	22CBUV02	SEC	VAC-II/Life Skills-II@/ Language	1*	2		2	50	-	50* *
IV	22CBUJ01	SEC	Aptitude /Placement Training	Grade*	2		2	50	-	50* *
Total				27	33	3		450	350	800
Semester-III										
III	22CBU10	DSC	Core –VI Higher Financial Accounting	4	5	-	3	50	50	100
III	22CBU11	DSC	Core-VII Business Law	4	5	-	3	50	50	100
III	22CBU12	DSC	Core-VIII Logistics Management	4	5	-	3	50	50	100
III	22CBU13	DSC	Core-IX Financial Markets and Institutions	4	5	-	3	50	50	100
III	22CBU14	GE	Allied-III Business Mathematics	4	5	-	3	50	50	100
III	22CBU15	DSE	Electives/ DSE-II	3	3	-	3	50	50	100
IV	22CBUE02	AEE	Open Elective-II	2	3	-	3	100	-	100
IV	22GSU02	AECC	Human Rights	1	2	-	2	50	-	50
IV	22CBUJ02	SEC	Aptitude/Placement Training	Grade*	2	-	2	50	-	50* *
IV	22CBUJ03	SEC	Online Course	-	1	-		-	-	C/N C*
Total				26	36			450	300	750
Semester-IV										
III	22CBU16	DSC	Core-X Corporate Accounting	5	6	-	3	50	50	100
III	22CBU17	DSC	Core-XI Practical II: Tally ERP9 and Internet	3	-	3	3	50	50	100
III	22CBU18	DSC	Core –XII Company Law and Secretarial practice	4	5	-	3	50	50	100
III	22CBU19	DSC	Core-XIII Banking and Foreign Exchange	4	5	-	3	50	50	100
III	22CBU20	DSC	Core-XIV Indirect Taxation	4	5	-	3	50	50	100
III	22CBU21	GE	Allied-IV Business Statistics	4	5	-	3	50	50	100
III	22CBU22	SEC	Internship/Institutional	1	-	-	-	100	-	100
			Training/Mini-Project							

IV	22CBUV03	ACC	VAC-III	1*	2	-	2	50	-	50**
IV	22CBUJ04	SEC	Aptitude /Placement Training	Grade *	2	-	2	50		50**
IV	22CBUJ05	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	33	3		450	300	750
Semester-V										
III	22CBU23	DSC	Core-XV Management Accounting	4	6	-	3	50	50	100
III	22CBU24	DSC	Core-XVI Cost Accounting	5	6	-	3	50	50	100
III	22CBU25	DSC	Core-XVII Principles of Auditing	4	5	-	3	50	50	100
III	22CBU26	DSC	Core-XVIII Income Tax Law and Practice	4	5	-	3	50	50	100
III	22CBU27	DSC	Core -XIX International Business Strategy	4	5	-	3	50	50	100
IV	22CBUE03	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	22CBUV04	ACC	VAC-IV	1*	2	-	2	50	-	50**
IV	22CBUJ06	SEC	Aptitude /Placement Training	Grade *	2	-	2	50	-	50**
IV	22CBUJ07	SEC	Online Course	-	1	-	-	-	-	C/N C [#]
IV	22CBUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
Total				25	36			450	250	700
Semester-VI										
III	22CBU28	DSE	Electives/DSE-III	3	3	-	3	50	50	100
III	22CBU29	DSE	Electives/DSE-IV	3	3	-	3	50	50	100
III	22CBU30	DSC	Core-XX Self-Study Course	3	-	-	3	50	50	100
III	22CBU31	SEC	Project Work/Student Research/Paper	4	4	-	-	50	50	100
Total				13	10			200	200	400
Grand Total				142+6	184			2400	1650	4050

- *Denotes Extra credits which are not added with total credits.
- **denotes Extra marks which are not added with total marks.
- VAC-Value Added Course (Extra Credit Courses)
- *Grades depends on the marks obtained
- #C-Completed/NC-Not Completed

Range of Marks	Equivalent marks
80 and above	Exemplary
70-79	Very good
60-69	Good
50-59	Fair
40-49	Satisfactory
Below40	Not Satisfactory=Not completed

- Part IV & V not included in total marks and CGPA calculation.
- I.E-Internal Exam
- E.E-External Exam
- J-Job Oriented Course
- E-Open Elective Papers

PASSING MINIMUM

- Passing Minimum for UG 40% and for PG 50%
- For UG:35% (25marks) in EE and 40% in Total Marks
- For PG: 50% (30marks) in EE and 50% in Total Marks

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	3/4/5	77	100	1900
	Self-Study Course/DSC	1	3	3	100	100
	Allied/GE	4	4	16	100	400
	Electives/DSE	4	3	12	100	400
	Project/SEC	1	4	4	100	100
	<i>Internship/Institutional Training/Mini-Project</i>	2	1	2	100	200
Part IV	Open Electives/AEE	3	2	6	100	300
	AECC– EVS/HR/IS/GA/LE	5	1	5	50	250
	<i>Value Added Course</i>	2	1	2*	50	100**
	Aptitude/Placement Training/SEC	4	Grade*	Grade*	50	200**
	Online courses/SEC	3	-	-	-	C/NC
	Life Skills/SEC	2	1	2*	50	100**
	<i>SDR-Student Development Report</i>	1	2	2*	-	-
Part V	Extension Activities NSS/NCC/Sports/YRC/ SIS/SA -AECC	1	-	2	-	C/NC
	Total			142 (6 Extra Credit)		4050+(400**)

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	Seminar
4	Collaborative Learning

(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	50
Report	50	50	b)Review/Work diary*	30	
Viva-voce	25	50			
Total	100	100	E.E** :a) Evaluation	30	50
			b)Viva-voce	20	
				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 $4 \times 5 = 20$ 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 $50 \times 1/2 = 25$ 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
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.

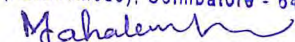
List of Papers	
Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Corporate Relations start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
VAC Papers	Selected from the above paper
Courses offered by the Departments to other Programmes	-

List of Elective Papers / DSE (Can choose any one of the papers selective)		
	Course Code	Title
Electives/ DSE-I	22CBU08A	Garment Merchandising
	22CBU08B	Marine Export
Electives/ DSE-II	22CBU15A	Tourism Marketing
	22CBU15B	Emerging Trends in Tourism
Electives/ DSE-III	22CBU28A	Operations and Supply Chain Management
	22CBU28B	Global Marketing Management
Electives/ DSE-IV	22CBU29A	Project Management for Managers
	22CBU29B	International Business



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PRINCIPAL

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

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

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

----- DEGREE CIA-I/CIA-II EXAMINATIONS -----20---

(----- SEMESTER)

BRANCH: -----

SUBJECT NAME: -----

Time: Two Hours

Maximum:50 Marks

SECTION - A (6 x 1 = 6 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No: 1 to 6: Multiple choice/Fill up the blanks /True or False questions)

SECTION - B (4x 6 = 24 marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

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

SECTION - C (2x10 = 20 marks)

Answer any TWO Questions out of THREE Questions

ALL Questions Carry EQUAL Marks

(Q.No: 11 to 13)

QUESTION PAPER PATTERN FOR MODEL/END SEMESTER EXAMINATION

Reg.No:-----

Q.P.CODE:

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

----- DEGREE MODEL EXAMINATIONS -----20-----

(-----SEMESTER)

BRANCH : -----

SUBJECT NAME:-----

Duration: Three Hours

Maximum: 70 Marks

SECTION - A (10x1=10 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No 1 to 10 Multiple choice/Fill up the blanks /True or False questions)

(Two questions from each unit)

SECTION - B (5x6=30 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(Q.No 11 to 15 Either or type)

(One question from each Unit)

SECTION- C (3x10=30 Marks)

Answer any THREE Questions out of FIVE Questions

ALL Questions carry EQUAL Marks

(Q.No 16 to 20) (One question from each Unit)

Blue Print of Question Paper for all UG Programmes

(For the academic year 2021-22, 2022-23)

FOR CIA I, CIA II - QUESTION PATTERN

Max. Marks: 50

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

FOR MODEL/ESE - QUESTION PATTERN

Max. Marks:70

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

(For the academic year 2020-21)

FOR CIA I, CIA II - QUESTION PATTERN

Max. Marks:50

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

FOR MODEL/ESE - QUESTION PATTERN

Max. Marks:70

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

Blue Print of Question Paper

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

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

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

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

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

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

UG Programme Regulations for the academic year 2022-2023

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

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 Cadet 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 NGO 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 IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CBU01	PRINCIPLES OF ACCOUNTANCY	4	6	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented			✓	
				Entrepreneurship Oriented			✓	
				Skill Development			✓	
COURSE OBJECTIVES								
<ul style="list-style-type: none"> • To enable the students to learn about fundamental aspects of accounting. • To make the students skillfully to prepare and present the final accounts and various methods of calculating and recording depreciation. • To facilitate knowledge about hire purchase of accounting • To provide knowledge about consignment and Joint venture • To acquaint the students with knowledge about the Departmental Accounting 								
Unit	Course Contents					Hours	K Level	
I	Theory & Accounting Process 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	Final Accounts and Depreciation Preparation of Trading and Profit and Loss Account and Balance Sheet of a Sole Proprietorship with Adjustments. Depreciation- Meaning and Methods (Straight line method – Diminishing balance method).					15	Up to K4	
III	Accounting for Hire-Purchase Transactions, Journal entries and ledger accounts in the books of Hire Vendors and Hire purchaser for large value items including Default and repossession.					15	Up to K4	
IV	Consignment and Joint venture Accounts Consignment: Consignment: Meaning - Features of Consignment transactions - Important terms - Journal Entry- Books for Consignor and Consignees. Joint Venture: 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	Departmental Accounting 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>

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

Rationale for Nature of the Course

Can be professionals in solving advanced problems to pursue higher studies

Activities to be given

1. Quiz
2. Puzzles,
3. Practical Problems.
4. Assignments
5. Experiential learning through peer interaction

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

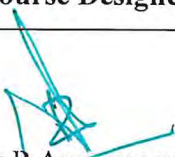


Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

Dr. P. ARUMUGASWAMY
 M.Com., MBA., M.Phil., PGDCA., PGDBA., Ph.D.
 Professor and Head
 PG & Research Dept. of Commerce IB
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 (Autonomous), Coimbatore - 641 028

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

DEPARTMENT OF COMMERCE IB				CLASS: I B.COM IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CBU02	PRINCIPLES OF MANAGEMENT	4	6	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> ● To define the concept of management functions and principles. ● To recapitulate the effective planning and forecasting techniques. ● To determine the organization structure and functions. ● To explain the selection procedure of staffing, training and development. ● To appraise the controlling techniques, Leadership and Motivation 								
Unit	Course Contents						Hours	K Level
I	Management Concepts and Evolution Management: Definition - Management and Administration-Scope, objectives and Functions of Management – Levels of Management- Evolution of Management thoughts by F.W.Taylor, Henry Fayol-Mc Gregor and Peter F.Drucker. Trends and Challenges of Management in Global Scenario.						15	Up to K4
II	Planning and Forecasting Planning: Features and Importance of Planning - Pre –requisites of effective planning- Steps in planning process - Types of plans – Planning premises- Forecasting and Decision Making – MBO Strategies and MBWA - Types - MBE.						14	Up to K4
III	Organizing and Communication 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.						14	Up to K4
IV	Staffing and Training Staffing-Meaning-Importance-Staffing Process-Job Evaluation-Recruitment, Selection and placement-Training and development-Methods of Training - Training Programme - Performance Appraisal and Promotion -Coordination-Functions and Methods						14	Up to K4

V	Directing, Controlling, Motivation and Leadership Meaning, Definition – Importance – Principles of Directing : Controlling Meaning, Definition-Controlling Techniques - Motivation – need determinants of behaviour - Theories of motivation - X, Y and Z theories - Maslow's theory. Leadership – Function – Styles -Theories.	15	Up to K4
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Note: Distribution of Marks: Theory 100%

Book for Study

1. Dinkar Pagare, "Principles of Management", Sultan Chand & Sons, New Delhi.
2. P.C. Tripathi, P.N. Reddy, Principles of management, MC Graw Hill Companies.

Books for Reference

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

Web Resources

1. file:///C:/Users/Ramakrishnan/Downloads/Documents/Principles%20of%20Management_2.pdf
2. <https://ncert.nic.in/textbook/pdf/lebs102.pdf>

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

Rationale for Nature of the Course

This Principles of Management course is designed to help students understand the major functions of management (planning, organizing, leading, and controlling) and the significance of each function in relationship to the existence of the company.

Activities of the Course Designer:

1. Students will learn about the characteristics of the four functions of management by playing a fun game. They will assign characteristics of each function to expand their understanding of what managers do to ensure employees and business operations are aligned.

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 identifying the Management principles and thoughts.	Up to K4
CLO2	Summarizing the effective planning features and determining the forecasting techniques.	Up to K4
CLO3	Examining the organization structure and classifying the functions of Management.	Up to K4
CLO4	Considering and appraising the selection procedure of staffing, training and development.	Up to K4
CLO5	Analyzing the controlling techniques, Leadership and Motivation	Up to K4




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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr.M.Ramya	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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 Professor and Head
 PG & Research Dept. of Commerce IB
 Hindusthan College of Arts and Science
 (Autonomous), Coimbatore - 641 028

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

Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	GE	22CBU03	Allied I : INTERNATIONAL ECONOMICS	4	5	50	50	100

Nature of Course				
Knowledge and Skill Oriented	Employability Oriented		✓	
	Entrepreneurship Oriented			
	Skill Development		✓	
Course Objectives				
<ul style="list-style-type: none"> • To create a framework of the International Economy • To differentiate inter-regional and International Trade. • To articulate International Trade Theories. • To explain BOP, BOT and its measures. • To gain knowledge on functions of various international financial institutions. 				
Unit	Course Contents		Hours	K Level
I	Introduction to Economics Introduction – Difference between Domestic and International Economics – Importance – Trade and Monetary aspects of International Economics.		12	Up to K4
II	International Trade Introduction – Difference between Inter-regional and International Trade – Similarities between Inter-regional and International Trade – World Trade – Resources – an overview.		12	Up to K4
III	International Trade Theories Introduction of Trade Theory and Government Policy – Classical Theory: Absolute Theory of Advantage – Meaning, Definition, Assumption. Comparative Advantage Theory Meaning – assumptions – Explanation – Criticism. Modern Theory : The Heckscher-Ohlin Theory Introduction – assumption – Explanation – Criticism.		13	Up to K4
IV	Gains from International trade Meaning–Potential and actual gain from International Trade–Factors determining Gains from Trade. Balance of Trade and Balance of Payments – Disequilibrium in Balance of Payments – Measures to correct deficit in Balance of Payments.		13	Up to K4

V	International Economic Relations Foreign Trade and Economic Development – International Financial Institutions :IMF – Origin, Objectives, Functions , structure, Role of Gold In IMF,SDR .World Bank–Functions, Membership, Organization, Capital Structure.IDA, IFC, MIGA–Objectives, Membership, Organization, Financial resources and Assistance.	10	Up to K4
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Note: Distribution of marks for Theory / Practical - 100%Theory

Book for Study

1. *Jhingan.M.L, "InternationalEconomics" Vrindapublication,NewDelhi.Edition2020.*
2. *D.M.Mithani, "International Economics", Himalaya Publishing House.*

Books for Reference

1. *CherunilumFrancis, "InternationalBusiness", WheelerPublication,NewDelhi.*
2. *Kindlebergers, "InternationalEconomics", McGrawHillPublishingCo.,NewYork..*
3. *Mithani.D.M, "International Economics", Himalaya House publication, New Delhi.*
4. *Paul R. Krugman, "International Economics", Pearson Education Limited, New Delhi*
5. *Schaums, "Outline of Theory and Problems of International Economics", Mc Graw Hill Professional, NewYork..*

Web Resources

1. <http://internationalecon.com/Trade/Tch5/T5-2.php>
2. <https://old.amu.ac.in/emp/studym>

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

Rationale for Nature of the Course

International economists' study and analyse data to provide solutions or gain insight into different economic issues around the world.

Activities to be given

1. Invite students to draw two conclusions based on the data they have collected. Students should write their conclusions; the conclusions should be accompanied by supporting data.
2. Cooperative learning activity helps students gain a deeper understanding of the three functions of money and provides practice applying those ideas to real-life items.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Defining the basic concepts of International Economics and indicating the different costs.	Up to K4
CLO2	Comparing and Categorizing Inter-regional and International Trade.	Up to K4
CLO3	Interpreting and articulating the International Trade Theories.	Up to K4
CLO4	Determining the Balance of Trade and appraising the Balance of Payments.	Up to K4
CLO5	Identifying various International Financial Institutions and evaluating the functions.	Up to K4

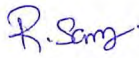


Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr.R.Sangeetha	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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 M.Com., MBA., M.Phil., PGDCA., PGDBA., Ph.D.
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 PG & Research Dept. of Commerce IB
 Hindusthan College of Arts and Science
 (Autonomous), Coimbatore - 641 028

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

DEPARTMENT OF COMMERCE				CLASS: I B.Com IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CBU04	FINANCIAL ACCOUNTING	5	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented					Employability Oriented		✓	
					Entrepreneurship Oriented		✓	
					Skill Development		✓	
COURSE OBJECTIVES								
<ul style="list-style-type: none"> • To define the elements of Branch and Partnership Accounts. • To express the accounting procedure on Admission, Retirement and Death of Partners. • To prepare accounts on admission, retirement and death of partners. • To calculate the accounting for Dissolution of partnership firm. • To integrate the implications of accounting procedures in Accounts for Inland & Foreign Branch. 								
Unit	Course Contents					Hours	K Level	
I	Introduction to Partnership Definition of Partnership - Nature of partnership Firm — Partnership Deed and its contents-Application of provisions in the absence of agreement-Rights of a partner —Duties of a partner-Profit & Loss Appropriation Account-Fixed Capital Method and Fluctuating capital method-Adjustments of profit & Loss.					12	Up to K4	
II	Admission of Partners Definition — Revaluation of Assets and Liabilities —Adjustment of Goodwill Adjustment of Undistributed profit or loss — Adjustment and Readjustment of capital.					12	Up to K4	
III	Retirement and Death of Partners Retirement — Gaining ratio — Admission cum Retirement-Death of partners Adjustments on retirement and Death - Executor's Account-Joint life policy.					12	Up to K4	
IV	Accounting for Dissolution of Partnership Firm Accounting of Dissolution of the Partnership Firm Including Insolvency of partners, sale to a limited company and piece meal distribution.					12	Up to K4	
V	Accounts for Inland & Foreign Branch Concept of dependent branches; accounting aspects; debtor's system, stock and debtors system, branch final accounts system and wholesale basis system. Independent branches: concept accounting treatment: import and adjustment entries and preparation of consolidated profit and loss account and balance sheet.					12	Up to K4	

Note: Distribution of marks: Problems 80%, Theory 20%

Book for Study

1. Jain.S.P and Narang.K.L, "Advanced Accounting" Kalyani Publishers, New Delhi.
2. S.Manikandan, R.Rakesh Shankar, Financial Accounting, Scitech Publications, New Delhi.

Books for Reference

1. Gupta.R.L & Radhasamy, "Advanced Accounting" M, Sulthan Chand & Sons, Delhi.
2. Maheshwari.S.N and Maheshwari.S.K, "Advanced Accounting" Vikas Publishing House Pvt Lt., Chennai
3. Reddy.T.S & Murthy.A, "Financial Accounting" Margham Publications. Chennai.
4. Shukla.M.C and Grewal.T.S, "Advanced Accounting" S.Chand & Company Ltd. Delhi
5. Vinayakam.N, Charumathi.B, "Financial Accounting", S.Chand & Company Ltd., Delhi.

Web Resources

1. https://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper5-Revised.pdf
2. <https://books.mec.biz/tmp/books/Y3BMTIHRR2UE7LMTZG3T.pdf>

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

Rationale for Nature of the Course

In this course, we will look at the Income Statement, Balance Sheet, Statement of Cash Flows, and Statement of Shareholders' Equity. learn how to compile and analyze these financial statements, determine the value of a firm, and compare the firm to its competitors.

Activities to be given

1. Trivia questions can be set up as multiple choice, true/false or open ended.
2. Bingo cards can have answers to a variety of questions asked by the teacher or team leader.




Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understanding the accounting procedure for partnership firm and preparing profit and loss appropriation account.	Up to K4
CLO2	Examining the accounting procedure on Admission of partners and preparing revaluation of assets and liabilities accounts.	Up to K4
CLO3	Preparing and analyzing the accounts on Retirement and Death of Partners in a partnership firm.	Up to K4
CLO4	Examining and appraising the accounting for Dissolution of partnership firm.	Up to K4
CLO5	Defining the elements of Accounts for Inland & Foreign Branch	Up to K4

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

Programme Outcomes					
CLOs	PO 1)	PO 2	PO 3	PO 4	PO 5
CLO 1	2	2	3	3	3
CLO 2	2	2	3	3	3
CLO 3	2	2	3	3	3
CLO 4	2	2	3	3	3
CLO 5	2	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.R.Padmanaban	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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

DEPARTMENT OF COMMERCE IB				CLASS: I B.COM IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CBU05	Practical I – MS-Word, MS-Excel and MS-PowerPoint	2	3	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> ● To identify the various features available in MS - Word, MS – Excel and MS – Power Point and use them ● To relate various in-built functions in MS - Word, MS – Excel and MS - Power Point ● To display the features of MS - Word, MS – Excel and MS Power Point in creative preparation of reports and presentations. ● To appraise the use of software in Business needs. ● To explore different animation functions using Google slides 								
Package		Course Contents				Hours	K Level	
MS Word		<ol style="list-style-type: none"> 1. Design the brochure with details of various courses offered by your college. 2. Present the exam mark details of students in your class in a table. 3. Prepare an Advertisement Copy for your shop promoting a limited period offer 4. Using mail merge send Season Greetings to your customers. 5. Prepare a short write-up of an event and perform the following <ol style="list-style-type: none"> a. Adjust Font size, font style, line spacing etc., b. Insert page numbers at the bottom right alignment c. Insert header consisting of date and time. e. Change the paragraph into two or three columns f. Check the spelling and grammar g. Use bullets and numbering h. Find and replace a word 6. Using Google Docs 				11	Up to K4	

MS Excel	<p>7. Design the Pay Roll of a company by considering the following conditions:</p> <ol style="list-style-type: none"> Dearness Allowance- 40% on Basic Pay House Rent Allowance – Rs.4000 Medical Allowance – Rs.1000 Provident Fund – 12% on Basic Pay + Dearness Allowance <p>8. Prepare a Mark Statement and using formula, calculate the sum, average of each student, identifying the stand lowest marks coring student, sort the data in ascending and descending order.</p> <p>9. Using the data from Program7 and perform the following functions</p> <ol style="list-style-type: none"> Change heading of column in to bold Make necessary alignment like center, left, right, etc., Rename the sheet Move a sheet Delete a sheet Hide/Unhide Column Change the Width and Height of the Column <p>10. Draw different graphs like Column Chart, Bar Chart, Line Chart, Pie Chart, Area Chart, Scatter Chart, etc.,using a sample data.</p> <p>11. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.</p> <p>12. Using Google Sheets.</p>	14	Up to K4
MS PowerPoint	<p>13. Create a presentation about your company’s product by using Insert, Design, Transitions, and Animations features.</p> <p>14. Create presentation by inserting shapes, Smart Arts, Chart Options, Word Art, Pictures, and Clip Arts.</p> <p>15. Prepare an organization chart with names of various levels of hierarchy.</p> <p>16. Prepare a Power Point show to advertise your product.</p> <p>17. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following: Top Down, Bottom up, Zoomin and Zoom out. Save the Presentation as a Power Point Show Using Google Slides.</p>	11	Up to K4

Note : Distribution of marks for Theory / Practical - 100% Practical

Book for Study

1. *Microsoft Office: Will Train, Gini Courter, Annette Marquis, BPB Publication.*
2. *C.Nellaikannan, MS-Office, Nels Publications.*

Books for Reference

1. *Writer's Guide to Microsoft Word: Kari Holloway*
2. *Microsoft Powerpoint Made Easy: Chris Smith*
3. *MS Office 2000 for Everyone : Sexena Sanjay, S Schnd*
4. *Microsoft Office, Training Guide, BPB Publications.*
5. *Microsoft Office, Joyce Cox,*

Web Resources

1. <https://library.ku.ac.ke/wp-content/downloads/2011/08/Bookboon/Office-programs/microsoft-office-powerpoint.pdf>
2. <https://www.studocu.com/row/document/dar-es-salaam-institute-of-technology/computer-engineering/ms-word-practical-assignment-pdf>

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

Rationale for Nature of the Course

Students should have a basic understanding of Computer peripherals like mouse, keyboard, monitor, screen etc. and their basic operations.

Activities to be given

1. Engage students with the topic by asking them to open Microsoft Word and allowing them to navigate freely for three minutes. At the end of this time, ask them to share experiences, questions, and comments.
2. Tell students they will be learning to use this program, then ask them to consider why learning to use Microsoft Word will be a benefit to them.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remembering the various features available in MS-Word, MS-Excel and MS-Power Point and use them	Up to K4
CLO2	Understanding and applying the various in-built functions in MS-Word, MS-Excel and MS-PowerPoint	Up to K4
CLO3	Applying the features of MS-Word, MS-Excel and MS-PowerPoint in creative preparation of reports and presentations.	Up to K4
CLO4	Examining and appraise the use of software in Business needs.	Up to K4
CLO5	Exploring different animation functions using Google slides.	Up to K4




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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr.E.Dhanasekar	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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 M.Com., MBA., M.Phil., PGDCA., PGDBA., Ph.D.
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Co-ordinator
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DEPARTMENT OF COMMERCE IB				CLASS: I B.COM IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CBU06	INTERNATIONAL MARKETING MANAGEMENT	4	4	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> ● To identify the basic concepts in International Marketing. ● To summarize the marketing and buying process. ● To decide the competitive advantage intelligence system. ● To categorize the process for creating new products. ● To explain the techniques used in International pricing and promotion. 								
Unit	Course Contents					Hours	K Level	
I	Introduction to International Marketing International Marketing–Basic concepts–Orientation–Importance–Problems – International Vs Domestic marketing – Global marketing–Evolution of global marketing.					8	Up to K4	
II	Buying Behaviour Analyzing marketing opportunities – The marketing process–Product planning. Analyzing consumer markets and buyer behaviour – Influencing buyer behaviour –The buying decision process – Stages of the buying decision process.					10	Up to K4	
III	Competitive Strategies Dealing with the competition–Competitive forces–Identifying competitors –Analyzing–Competitors designing the competitive intelligence system– Designing competitive strategies – Balancing customer and competitor orientations.					10	Up to K4	
IV	Product Development Developing new market offering–Challenges in new product development –Managing the development process–Concept to strategy – Development to commercialization – The consumer adoption process. Setting the product and branding strategy – The product and the product mix – Product line decisions – Brand decisions – Packaging and Labeling.					10	Up to K4	
V	International Pricing & Promotion Developing price strategies and programs – Setting the price – Adapting the price. Managing advertising – Developing and managing an advertising program – Deciding on media–Sales promotional – International advertising.					10	Up to K4	

Note: Distribution of marks for Theory / Practical - 100% Theory

Book for Study

1. Philip R. Cateora, "International Marketing", Mc Graw Hill, New York.
2. Warren J. Keegan, Global Marketing Management, Prentice-hall of India Private Limited, New Delhi.

Books for Reference

1. Export Marketing – Jacob Cherian & B. Parab.
2. Global Marketing Management – Warren J. Keegan
3. Global Marketing Management – Masaaki Kotabe & Krishnan Helsen (II-Edition)
4. International Marketing – Philip R. Cateora
5. Marketing Management – Philip Kotler (Eleventh edition)

Web Resources

1. <https://old.mu.ac.in/wp-content/uploads/2014/04/MANAGEMENT-Paper-IV-INTERNATIONAL-MARKETING-Book-final.pdf>
2. file:///C:/Users/Ramakrishnan/Downloads/Documents/DMGT547_INTERNATIONA L_MARKETING.pdf

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

Rationale for Nature of the Course

Students will be an expert in international marketing management and develop a market oriented, global, entrepreneurial and sustainable mindset, see dynamic business environments as opportunities, and be able to make strategic marketing decisions in such environments.

Activities to be given

1. Group International Marketing Plan final submittal and oral presentation
2. Group International Marketing Plan partial submittals
3. Case discussions and case presentations

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Identifying the basic concepts, problems in Domestic Vs International Marketing with its evolution.	K4
CLO2	Examining the market opportunities, Analyzing the consumer markets, determining the buying behavior and decision-making process	K4
CLO3	Examining the various competitive strategies and analyzing the same	K4
CLO4	Identifying the challenges in new product development and Categorizing the new product development process	K4
CLO5	Explaining the techniques used in international pricing and promotion	K4

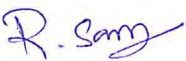


Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Programme Outcomes					
CLOs	PO 1	PO 2 (Problem	PO 3	PO 4	PO 5
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CLO3	2	3	3	3	3
CLO4	2	3	2	3	3
CLO5	2	3	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
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 Coimbatore-641 028.

DEPARTMENT OF COMMERCE IB				CLASS: I B.COM IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	GE	22CBU07	Allied : EXPORT TRADE PROCEDURES	4	5	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> • To highlight the Foreign Trade Policy. • To understand and categorize the concept of EOU, SEZ, Categorization of Status Holders. • To determine the Export Registration Procedures. • To analyse the export incentives and benefits. • To explain the export packaging and documentation. 								
Unit	Course Contents						Hours	K Level
I	Foreign Trade Policy Current Foreign Trade Policy - Export licensing procedures and formalities – Deemed Exports – benefits –Categories and Role of Export credit guarantee Corporation (ECGC) – Commodity Boards – Export promotion schemes.						12	Up to K4
II	Export Zones EOU scheme (Export Oriented Units) – Eligibility – Setting up EOUs – Special Economic Zones (SEZ) scheme - Eligibility Approval - Conditions –Fiscal Incentives for developer of SEZ's - New status Holder Categorization –One to five – star Export Houses – Free trade and Warehousing Zones.						12	Up to K4
III	Export Registration Procedures Pre-requisites: Registration - Different Registers - PAN Number; IEC Number, Application and Related documents for IEC, Role of DGFT,RCMC, other related procedures, Significance of Documentation and Related procedures – Export management. Export Promotion Council – its functions and registration procedures.						14	Up to K4
IV	Export Incentives Introduction – Inspection of Export consignment – Export by Post, Road, Air and Sea – Claiming for Export benefits and Duty drawbacks – Export incentives – Export Realization, Procedure and Related Document – Export of services – Trends in India's Export.						12	Up to K4

V	Export Documentation & Packaging Export Documentation – Frame work - standardized pre-shipment Export Documents – Types of export documents - All Import and documents in export trade. Export Packaging – types of export packaging.	10	Up to K4
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Note: Distribution of marks for Theory / Practical - 100% Theory

Book for Study

1. *Khushpat SJain ; Apexa VJain, "Foreign trade: theory, procedures, practices and documentation : export- import procedures and documentation, Himalaya Publishing House.*
2. *Francis Cherunilam, International trade and Export mangament, Himalaya Publishing House. New Delhi.*

Books for Reference

1. *Dr.P.Arumugaswamy, "Export and Import Management", Narain Publications, Chennai.*
2. *Dr.Verma and Aggerwal, "Export Management", Goyal Publishers, Chennai*
3. *CA.VirendraK.Pamecha, "A Guide to International Trade and Export Management", Jain publishers, New Delhi.*
4. *M.L.Mahajan, "A guide on Export policy procedures and documentation", Rbsa Publishers, Jaipur.*
5. *Nabhi's Board of Editors, "How To Export", Nabhi Publication, New Delhi,*

Web Resources

1. <https://www.shippingsolutions.com/export-documentation-procedure>
2. <https://rafael.glendale.edu/poorna/ib/seyoum%20book.pdf>

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

Rationale for Nature of the Course

The aim of the course is to acquaint the students with the export-import procedures, documentation and logistics.

Activities to be given

- Assign this video as homework or a flipped classroom resource, and then have students re-teach the concept the next day in class to demonstrate their understanding
- Walks learners step-by-step through economic concept, using illustrations on a whiteboard and graphs
- Video periodically displays text at bottom of screen to emphasize key concepts.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Outlining the Foreign Trade Policy and understanding the procedures and formalities of Export licensing.	Up to K4
CLO2	Understanding the concept of EOU, SEZ, and Categorization of Status Holders.	Up to K4
CLO3	Determining the valid requisite documents and explaining the importance of Documentation procedures and registration.	Up to K4
CLO4	Estimating the benefits and claim for Export Incentives.	Up to K4
CLO5	Analyzing the types of Export documents and procedure for Export Packaging.	Up to K4

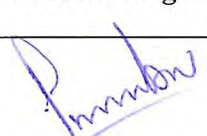


Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Programme Outcomes					
CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO1	2	2	2	3	3
CLO2	2	2	2	3	3
CLO3	2	2	2	3	3
CLO4	2	2	2	3	3
CLO5	2	2	2	3	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr.R.Padmanaban	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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Book for Study

1. D.Vijaya Prakash, "Export Marketing of Marine Product", Discovery publication, New Delhi.
2. T.A.S.Balagopal, Export management, Himalaya Publishing House.

Books for Reference

1. D.C.Kapoor, "Export Management", Vikas Publishing House, New Delhi.
2. B.C.Mitra, "Marine Insurance", Vora Publication, Mumbai.
3. MPEDA, News letters and Publications, Cochin.
4. K.Rama Mohana Rao, "ExportMarketingofMarineProduct", Discovery publication, NewDelhi.
5. Dr.Vermaand Aggerwal, "Export Management", Goyal Publishers, Chennai.

Web Resources

1. https://archive.mu.ac.in/myweb_test/TYBCOM%20study%20material/Export%20Mkt...pdf
2. <https://commerce.gov.in/about-us/autonomous-bodies/the-marine-products-export-development-authority-mpeda/>

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

Rationale for Nature of the Course

The program also includes a project on EXIM, which will give the student an opportunity to learn the practical aspects of international trade.

Activities to be given

1. An industrial visit was organized for B.Com IB Semester II students and they present related their industrial visit report.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Identifying the fisheries research and understanding the use of technology in it.	Up to K4
CLO2	Understanding the product wise export in MPEDA and the categorizing the problems associated with MPEDA	Up to K4
CLO3	Preparing the Export documentation procedure for marine products	Up to K4
CLO4	Explaining the quality management system and policy and analyzing the Export strategies.	Up to K4
CLO5	Apprising the Marine Export Strategies	Up to K4

DEPARTMENT OF COMMERCE IB				CLASS: I B.COM IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE-I	22CBU08 A	GARMENT MERCHANDISING	3	3	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> ● To gain familiarity with the fundamentals of Garment merchandising industry ● To understand about planning schedule for different process. ● To familiarize about quality control inspection. ● To gain holistic knowledge about merchandise sourcing process ● To analyse the current trends in visual merchandising. 								
Unit	Course Contents				Hours	K Level		
I	Introduction To Merchandising Fundamentals of merchandising - Responsibilities of the merchandiser –Merchandise planning: target markets, market segmentations and marketing Research.				7	Up to K4		
II	Planning and Controlling planning and controlling and control tools: marketing calendar, merchandise Calendar, sales forecast Execution : Line development:objectives,elements,planning,control,research,lineplan, styling direction and product development and adoption-Pricing: pricing strategies, objectives, pricing formula-Costing principles and strategies.				8	Up to K4		
III	Quality Control Introduction to Standardization and Quality control in apparel industry – Importance of consumer perception of apparel quality – Managing apparel quality through inspection and sampling procedures.				7	Up to K4		
IV	Merchandise sourcing process & Retail Merchandising Sourcing strategies: Objectives, global sourcing, the role of merchandiser in Sourcing – sourcing options, Factors in sourcing options, factors in sourcing Decision – customer/vendor relationship – Domestic and International sourcing process. Introduction to retail merchandising -Types of retail merchandising – Department stores – Discounters – Off- price retailers – Outlet source – Closeout – Warehouse clubs.				7	Up to K4		

V	Visual Merchandising Fashion Visual Merchandising- Functions of Visual Merchandising-Elements of Visual Merchandising - Store exteriors, interiors & windows -Image, atmosphere 7 theatrics Display props, fixtures, mannequins, floral, signage & graphics.	7	Up to K4
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Note: Distribution of marks: Theory 100%

Book for Study

1. Stone, Elaine. & Samples, J.A., "Fashion Merchandising", Mc Graw Hill Book Co, New York.
2. Dr. T.S. Devaraja, *Garment Industry in India*, Arun Publishing House Pvt. Ltd.

Books for Reference

1. Conway Liu, "Garment Merchandising", Monsoon Hong Kong Ltd, Hong Kong.
2. Mehta, Pradeep., "Managing Quality in the Apparel Industry", New Age International Pvt. Limited. New Delhi.
3. Rosenau, J.A., Wilson David L. David., "Apparel Merchandising-The line starts here", Fair child publications, New York.
4. Tony Morgan, "Visual Merchandising", Laurence King Publishing, London.
5. Darlie O. Koshy, *Garment Exports*, Prentice-Hall of India Pvt Ltd, New Delhi.

Web Resources

1. <http://www.edpcollege.info/ebooks-pdf/2940411344Fashion.pdf>
2. http://www.FashionClothingTextiles_Caldwell_FashionCapitolsAndDesigners.pdf

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

Rationale for Nature of the Course

To equip the students with the understanding of the Garment Merchandising and To introduce to the segments of fashion industry and merchandise planning.

Activities to be given

1. They discuss the necessity of hang tags and create a hangtag to advertise or identify themselves. Afterward, they share their tags with their peers and answer discussion questions.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Identifying and understanding the fundamentals of Merchandising.	Up to K4
CLO2	Summarizing the different Merchandising activities under Planning and Control and determining the pricing strategies.	Up to K4
CLO3	Examining the standardization and Quality control in managing apparels.	Up to K4
CLO4	Organizing the Sourcing strategies for Merchandise process and identifying the retail merchandising process.	Up to K4
CLO5	Analyzing the trends in Visual Merchandising.	Up to K4

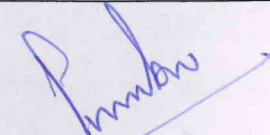

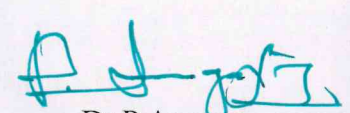
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Programme Outcomes					
CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO1	2	2	3	3	3
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CLO5	2	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.R.Padmanaban	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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DEPARTMENT OF COMMERCE IB				CLASS: I B.COM IB				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE-I	22CBU08B	MARINE EXPORT	3	3	50	50	100
Nature of Course								
Knowledge and Skill Oriented				Employability Oriented				✓
				Entrepreneurship Oriented				✓
				Skill Development				✓
Course Objectives								
<ul style="list-style-type: none"> ● To enable the students to be well versed in Marine export procedures ● To familiarize about exports of MPEDA products ● To know about different types of fisheries and export documentation for marine products. ● To analyse about quality policy for marine exports ● To gain knowledge on export strategies for marine products 								
Unit	Course Contents					Hours	K Level	
I	Introduction To Marine Export Introduction–Importance of fisheries sector – Fisheries sector in India - An overview – Growth and development of fisheries sector in India – Development under five year plans – Organization and infrastructure – other infrastructural facilities - Organizations promoting research and technology and training in Fisheries sector.					8	Up to K4	
II	Marine Exports and MPEDA Export of Indian Marine products – Market wise exports – Port wise exports – Product wise exports - Export problems of marine products – The organization of the marine products export development Authority – MPEDA objectives – The organization structure – Role and functions of MPEDA – The Infrastructure.					7	Up to K4	
III	Types of Fisheries Different types of Fisheries and its exporting procedures. – ISO – PRC certification.					7	Up to K4	
IV	Quality Management Export marketing services – Product planning and quality control mechanisms-Product mix and product development programmes – Quality Management – Distribution system of pricing policy.					7	Up to K4	
V	Marine Export Strategies Promotional strategies – Training programme campaigning– Strategies for development.					7	Up to K4	

Note: Distribution of marks: Theory 100%

Book for Study

1. D.Vijaya Prakash, "Export Marketing of Marine Product", Discovery publication, New Delhi.
2. T.A.S.Balagopal, Export management, Himalaya Publishing House.

Books for Reference

1. D.C.Kapoor, "Export Management", Vikas Publishing House, New Delhi.
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Web Resources

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

Rationale for Nature of the Course

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Activities to be given

1. An industrial visit was organized for B.Com IB Semester II students and they present related their industrial visit report.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Identifying the fisheries research and understanding the use of technology in it.	Up to K4
CLO2	Understanding the product wise export in MPEDA and the categorizing the problems associated with MPEDA	Up to K4
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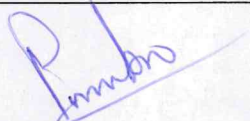


Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

Programme Outcomes					
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3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr.R.Padmanaban	 Dr.P.Arumugaswamy	 Dr.P.Arumugaswamy

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