

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

in the

UNDERGRADUATE PROGRAMME

COMMERCE PROFESSIONAL ACCOUNTING

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



HICAS

HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)

(Affiliated to Bharathiar University and Accredited by NAAC)

COIMBATORE-641028

TAMILNADU, INDIA.

Phone: 0422-4440555

Website: www.hindusthan.net/hicas/

PREAMBLE

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce Professional Accounting. We provide a proficient environment to nurture commerce professionals with high level knowledge and competence to effectively contribute to the society with commitment and integrity. We cheer the students to accomplish CA- CPT, CA- IPCC, CA-Article ship, ACS and CMA courses.

VISION

Our vision is to provide student an exceptional learning experience in professional accounting and to become the preferred source of professionally trained accountants for employers in and around the world.

MISSION

Our program's utmost priority is to prepare the aspirant to become Chartered accountants and mould them to excel in finance professionals with strong accounting knowledge.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: Possess fair deal of knowledge in the core areas of professional accounting.

PEO 2: To demonstrate professional expertise in financial planning, analysis, control, decision support and professional ethics with the employees.

PEO 3: Successfully practice the accounting, taxation, reporting and compliance knowledge in accounting firms, KPOs (Knowledge Process Outsourcing) and the hard core finance and account profile.

PEO 4: Regulate the etiquette, ethics, discipline, professional conduct and standards of the students in accountancy.

PEO 5: Excel as the Fellow and Associates of ICAI, ICMA and ICSI.

PROGRAMME OUTCOME (PO)

PO1: DISCIPLINARY KNOWLEDGE: Promote and increase the knowledge, skill and proficiency in accountancy.

PO2: PROBLEM SOLVING AND ANALYSING: Identify, evaluate and resolve real-time business problems with the specialized knowledge developed through practical training.

PO3: ENVIRONMENT SUSTAINABILITY AND ETHICS: An added accountability to the environment and the society by adopting ethical, eco-friendly and society centric methods of conducting entity.

PO4: CO-OPERATIVE TEAM WORK & COMMUNICATIVE SKILLS: To encourage team work and communication skills for effective collaboration to ad hoc diverse purposes.

PO5: SELF DIRECTED / LIFE LONG LEARNING: Surviving in the competitive world as an efficient individual and a dynamic leader wherever required

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Utilize the college's academic support and reputation to have a jump start in the career.

PSO2: Apply the knowledge of the business policies, auditing, finance etc., both at the macro and micro level.

PSO3: Provide several opportunities to engage with the accounting professionals.

PSO4: Advance in the career by being flexible and adapting to changes.

PSO5: Be energetic and actively engage in contribution to the society.

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: Professional Accounting

Part	Course Code	Course Type	Course Title	Credit points	Lecture Hours/ Week		Exam Duration (hours)	MAX. MARKS		
					Theory	Practical		LE.	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
	22PAU01	DSC	CORE - I Principles of Accountancy	5	6	-	3	50	50	100
	22PAAU01		CORE - I Basics of Financial Accounting*							
III	22PAU02	DSC	CORE - II Principles of Management	4	6	-	3	50	50	100
	22PAAU02		CORE - II Principles of Management*							
III	22PAU03	GE	Allied - I Business Economics	4	5			50	50	100
IV	22PAUE01	AEE	Open Elective - I	2	3	-	3	100		100
IV	22GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	22PAUV01	SEC	VAC-I/Life Skills-I @ / SEC-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				24	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	22PAU04	DSC	CORE - III Advanced Financial Accounting	5	5	-	3	50	50	100
III	22PAU05	DSC	CORE - IV Business Law	4	4	-	3	50	50	100
III	22PAU06	DSC	CORE – V Practical – I Computer Applications in Business Practices - I	2	-	4	3	50	50	100
III	22PAU07	GE	Allied - II Business Communication	4	4	-	3	50	50	100
III	22PAU08	DSE	Electives - I	3	3	-	3	50	50	100
III	22PAU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	22PAUV02	SEC	VAC-II/Life Skills-II @ / SEC–Language	1*	2		2	50	-	50**
IV	22PAUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
Total				27	32	4		450	350	800
Semester – III										
III	22PAU10	DSC	CORE - VI Corporate Accounting	5	5	-	3	50	50	100
III	22PAU11	DSC	CORE - VII Principles of Auditing	4	5	-	3	50	50	100
III	22PAAU11		CORE -VII Principles of Auditing & Assurance*							
III	22PAU12	DSC	CORE –VIII Practical-II Computer Applications in Business Practices - II	3	-	5	3	50	50	100
III	22PAU13	DSC	CORE - IX Strategic Management	4	5	-	3	50	50	100
III	22PAU14	GE	Allied-III Business Mathematics	4	5	-	3	50	50	100
III	22PAU15	DSE	Electives - II	3	3	-	3	50	50	100
IV	22PAUE02	AEE	Open Elective-II	2	3		3	100		100
IV	22GSU02	AECC	Human Rights	1	2		2	50		50
IV	22PAUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	22PAUJ03	SEC	Online Course	-	1			-	-	C/N C ²
Total				26	31	5		450	300	750
Semester – IV										
III	22PAU16	DSC	CORE – X Higher Corporate Accounting	5	5	-	3	50	50	100
III	22PAU17	DSC	CORE - XI Income Tax Law	5	5	-	3	50	50	100

			and Practice							
III	22PAU18	DSC	CORE - XII Management Accounting	4	5	-	3	50	50	100
	22PAAU18		CORE-XII Management Accounting-I*							
III	22PAU19	DSC	CORE - XIII Company Law & Secretarial Practice	4	5	-	3	50	50	100
	22PAAU19		CORE - XIII Financial Reporting-II*							
III	22PAU20	GE	Allied-IV Business Statistics	4	5	-	3	50	50	100
III	22PAU21	DSC	CORE - XIV Organizational Behavior	4	4	-	3	50	50	100
	22PAAU21		CORE - XIV Organization Management*							
III	22PAU22	SEC	Internship / Institutional Training / Mini-Project	1	-	-	-	100	-	100
IV	22PAUV03	ACC	VAC-III	1*	2	-	2	50	-	50**
IV	22PAUJ04	SEC	Aptitude / Placement Training	Grade*	2	-	2	50	-	50**
IV	22PAUJ05	SEC	Online Course	-	1	-	-	-	-	C/N C ^z
IV	22GSU03	AECC	Internet Security	1	2	-	2	50	-	50
Total				28	36			450	300	750
			Semester – V							
III	22PAU23	DSC	CORE - XV Cost Accounting	5	6	-	3	50	50	100
III	22PAU24	DSC	CORE - XVI Advanced Financial Management	5	6	-	3	50	50	100
	22PAAU24		CORE - XVI Financial Management-I*							
III	22PAU25	DSC	CORE-XVII Business Ethics & Corporate Governance	4	5	-	3	50	50	100
III	22PAU26	DSC	CORE-XVIII Indirect Taxation	4	5	-	3	50	50	100
III	22PAU27	DSC	CORE -XIX Research Methodology	4	5	-	3	50	50	100
IV	22PAUE03	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	22PAUV04	ACC	VAC-IV	1*	2	-	2	50	-	50**
IV	22PAUJ06	SEC	Aptitude / Placement Training	Grade*	2	-	2	50	-	50**

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	20	2/3/4/5	83	100	2000
	Allied /GE	4	4	16	100	400
	Electives/DSE	4	3	12	100	400
	Project SEC	1	4	4	100	100
	Internship/Institutional Training/Mini-Project /SEC	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 ACC	2	1	2*	50	100**
	Aptitude / Placement Training 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/SEC	1	2	2*	-	-
Part V	Extension Activities NSS / NCC/Sports/YRC / SIS / SA - AECC	1	C/NC	2	-	-
	Total			144+(6**)		4050+ (400**)

List of Open Elective Papers & VAC / JOC

Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage
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IV	22PAUJ07	SEC	Online Course	-	1		-	-	-	C/N C [‡]
IV	22PAUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
Total				26	36			450	250	700
Semester – VI										
III	22PAU28	DSE	Electives - III	3	5	-	3	50	50	100
III	22PAU29	DSE	Electives - IV	3	5	-	3	50	50	100
III	22PAU30	DSC	Self-Study Course	3	-	-	3	50	50	100
III	22PAU31	SEC	Project Work /Student Research / Paper	4	5	-	-	50	50	100
Total				13	15			200	200	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)
- * 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.
- LE-Internal Exam
- E.E-External Exam
- JOC-Job Oriented Course

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
	Course Code	Title
Electives/ DSE-I	22PAU08 -A	Principles of Marketing
	22PAAU08 - B	Basics of Cost Accounting*
	22PAU08 - C	E - Commerce
Electives/ DSE-II	22PAU15 - A	Insurance Management
	22PAAU15 - B	Financial Reporting - I*
	22PAU15 - C	Industrial Law
Electives/ DSE-III	22PAU28 - A	Banking theory Law & Practices
	22PAAU28 - B	Management Accounting-II*
	22PAU28 - C	Basics of Business Analytics
Electives/ DSE-IV	22PAU29 - A	Investment Management
	22PAAU29 - B	Financial Management-II*
	22PAU29 - C	Entrepreneurial Development

** ACCA


Syllabus Coordinator


Academic Council - Member Secretary


BOS-Chairman/Chairperson

Head of the Department,
Commerce BA & AF,
Kuvempu College of Arts & Science (Autonomous)
Coimbatore - 641028


PRINCIPAL

	<p>Indian Constitution and Political System</p> <p>Consumer Awareness and Protection</p> <p>Professional Ethics and Human Values</p> <p>Human Rights, Women's Rights & Gender Equality</p> <p>Disaster Management</p> <p>Green Farming</p> <p>Campus to Corporate</p> <p>How to start a Business?</p> <p>Research Methodology and IPR</p> <p>General Studies for Competitive Examinations</p> <p>IIT JAM Examination (for Science only)</p> <p>CUCET Examination</p> <p style="text-align: center;">VAC/ JOC Courses (including ACCA**)</p> <p>Introduction to Information Technology</p> <p>Personal Investment Management</p> <p>Internet & Web Designing</p> <p>Information Technology in Business</p> <p>Company Law & Secretarial Practice**</p> <p>Advanced Corporate Strategy</p> <p>Insurance Management</p> <p>Accounting for Managerial Decisions</p> <hr/> <p style="text-align: center;">Courses offered by the Departments to other Programme</p> <p>Procedures to Create & Registration of Partnership Firm</p> <p>Techniques for Development of an Entrepreneur</p> <p>Business Finance Management</p>
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Note: VAC / JOC courses can be added along with the above open electives

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 diary*	30	50
Viva-voce	25	50	E.E** a) Evaluation	30	
Total	100	100	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 $4 \times 5 = 20$ 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.

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/Exercise	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 / Shanthy Social Service /Siruthuli /Kulungal Pathukappu Annaipu /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 – PROFESSIONAL ACCOUNTING				CLASS: B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22PAU01	PRINCIPLES OF ACCOUNTANCY	5	6	50	50	100

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

Course Objectives			
<ol style="list-style-type: none"> To have a basic knowledge of accounting system in India To understand and explain the principles of accounting system To prepare the books of accounts of a business To have a knowledge of accounting for hire purchase accounting and Royalty To know the procedure of accounting for Consignment and Joint Venture 			
Unit	Course Contents	Hours	K Level
I	Theoretical Framework & Accounting Process i. Accounting as an information system - Accounting Concepts - Conventions ii. Financial Accounting Standards: Concept, benefits, procedure for issuing accounting standards in India - Salient Features of First-Time Adoption of Indian Accounting Standard (Ind-AS) 101. iii. International Financial Reporting Standards (IFRS): - Need and procedures. iv. Preparation of Journal , Ledger and Trial balance including adjustments	15	Up to K4
II	Business Income Rectification of Errors – Bank Reconciliation Statement. The accounting concept of Depreciation. Factors in the measurement of Depreciation. Methods of computing depreciation: Straight line method -Diminishing balance method. Annuity Method – Depreciation fund method – Depletion Method.	15	Up to K4
III	Final Accounts Preparation of Final Accounts - Trading Account – Profit & Loss account -With Adjustment Capital and Revenue - Expenditures and Receipts: Preparation of Financial Statements of Not for profit Organization	14	Up to K4

IV	Accounting for Hire-Purchase & Royalty Meaning - Contents of Hire Purchase Agreement - Journals - Ledger accounts in the books of Hire Vendors and Hire purchaser- Default and Repossession – Royalty Accounts – Accounting Entries in Lessor & Lessee – Short workings - Recoupment (Excluding Sub-lease)	14	Up to K4
V	Consignment, and Joint Venture <i>Consignment:</i> Features, Accounting treatment in the books of the consignor and consignee. <i>Joint Venture:</i> Accounting procedures: Joint Bank Account, Records Maintained by Covertures of (a) all transactions (b) only his own transactions. (Memorandum joint venture account).	14	Up to K4

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

Book for Study

1. S.P.Jain & K.L.Narang, "Advanced Accountancy" – 18th Revised Edition, Kalyani Publishers, New Delhi

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

Web Resources

<https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
<https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

Pedagogy : Chalk & Talk, Exercise, Assignments, PPTs & Smart Board

Rationale for Nature of the Course

Can enable the students in solving problems relating to Financial Accounting and to pursue higher studies.

Activities to be given

1. Preparation of comprehensive advanced problems on accounting
2. Preparation of Final Accounts of Business entities.

3. Problems on Hire purchase, Consignment and Joint Venture
Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Describe the need and importance of various accounting modes in business	Up to K4
CLO2	Interpret the application of various modes of accounting	Up to K4
CLO3	Relate the different accounting aspects applicable to business situations	Up to K4
CLO4	Examine and relate the implications of applying accounting process in business	Up to K4
CLO5	Preparing of books of accounts and appraise the results of the business	Up to K4

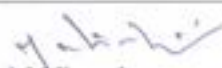
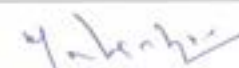

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.M.Nirmala Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22PAAU01	BASICS OF FINANCIAL ACCOUNTING	5	6	50	50	100

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

Course Objectives			
<ol style="list-style-type: none"> To aim at equipping the students with the basic purpose of financial accounting. To enable the students to understand the concepts relating to financial accounting in order to comprehend the qualitative characteristics of Financial Statements. To introduce the Records relating to double-entry accounting. To enable the students in applying the accounting treatment of Depreciation, Bank reconciliation statements and Rectification of errors. To impart the knowledge of preparation of the Financial Statements. 			
Unit	Course Contents	Hours	K Level
I	Purpose of Financial Accounting Define Financial Accounting – Purposes of Financial Statements for the Users – Main Elements of Financial Reports – Conceptual Framework – Definitions of Asset – Liability – Equity- Income & Expenses - Prudence.	15	Up to K4
II	Qualitative Characteristics of Financial Statements Concepts of Relevance - Faithful Presentation – Materiality – Substance Over Form - Going Concern - Business Entity – Accruals - Consistency-Comparability – Verifiability - Understand Ability – Timeliness	15	Up to K4
III	Accounting Records & Double Entry Accounting System Main Data Sources for Accounting – Different Business Documents such as Sales Order, Purchase Order, Goods Received Note, Quotation, Goods Dispatched Note, Invoice, Credit & Debit Notes, Receipt, Remittance Advice, Cash Vouchers – Understand the Double Entry Accounting & Duality Concept – Types of Transactions such as Sales, Purchases, Payments & Receipts.	14	Up to K4

IV	Recording Transactions Recording into Journals – Ledger Accounts – Balancing of Ledger Accounts – Accounting for Discounts, Sales Tax – Recording Cash Transactions – Accounting & Valuation of Inventories – Accruals & Prepayments – Tangible & Non-Tangible Assets – Depreciation & Amortisation Accounting – Receivables & Payables – Provisions & Contingencies – Errors & Rectification – Bank Reconciliation - Statements	14	Up to K4
V	Trial Balance and Financial Statements Statements of Profit or Loss and Other Comprehensive Income, Cash Flow Statements, Balance Sheet – Events after Reporting Period – Interpretation of Financial Statements – Use of Basic Ratios Related to Profitability, Liquidity, Activity and Resource Utilisation-Describe the Principle of the Equity Method of Accounting for Associate Entities.	14	Up to K4

Note: The Questions should be asked in the ratio of 40% Problems and 60 % for Theory

Book for Study

ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar's Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1- 78740-080-1

Web Resources

1. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
2. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

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

Rationale for Nature of the Course

Can enable the students in solving problems relating to Financial Accounting and to pursue higher studies.

Activities to be given

1. Preparation of comprehensive advanced problems on accounting
2. Assignment on the collection of various documents used in Accounting.
3. Problems on preparation of Final Accounts of Business entities

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Exploring and summarizing the purpose of Financial Accounting	Up to K4

CLO2	Observing and Evaluating the qualitative characteristics of Financial Statements	Up to K4
CLO3	Discovering and Evaluating the use of double entry system and predicting the recording transactions	Up to K4
CLO4	Applying the accounts related to Depreciation, Rectification of Errors, Bank Reconciliation Statement, and analyzing the final accounts of the company	Up to K4
CLO5	Illustrating and Summarizing the Financial Statements the Balance Sheet.	Up to K4




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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 ISDC Name & Signature of the Staff	 Dr. M. NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22PAU02	PRINCIPLES OF MANAGEMENT	4	6	50	50	100

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

Course Objectives			
<ol style="list-style-type: none"> To enable the Students to understand the Management Principles To know the importance management principles in business To understand the scope of functions of management in a business organization To know the influence of management principles in business decision making To impart knowledge on Principles of Directing, Controlling and its Techniques and motivational theories and Motivational theories 			
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 – McGregor 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 Types- MBE.	14	Up to K4
III	Organizational Function Organizing: Nature and Purpose - Importance – Process – Structure Types - Organization chart - Departmentation - Span of Control - Centralization and Decentralization- Delegation of Authority.	14	Up to K4
IV	Staffing and Training Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment, selection and placement –	14	Up to K4

	Training and development – Methods of Training – Training Programme – Performance Appraisal and Promotion.		
V	Directing, Motivation, Leadership & Controlling, Meaning, Definition- Importance-Principles of Directing – Motivation – need – Determinants of Behaviour – Theories of Motivation - X, Y and Z Theories – Maslow's Theory. Leadership – Function – Styles – Theories. Controlling – Meaning, Definition- Controlling Techniques Coordination - Functions and Methods	15	Up to K4

Note: The Questions should be 100 % Theory

Book for Study

1. *Dinkar Pagare, "Principles of Management", Sultan Chand & Sons, NewDelhi.*

Books for Reference

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

Web Resources

1. https://www.ebookbou.edu.bd/Books/Text/SOB/MBA/MBA_1301_full.pdf
2. <https://ncert.nic.in/textbook/pdf/lebs102.pdf>

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

Rationale for Nature of the Course

Can enable the students in understanding the concepts of Business Management and to pursue higher studies.

Activities to be given

1. Prepare charts on the various principles of management.
2. Assignment on the various functions of management.
3. Assignments on application of Management techniques for decision making.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Describing the concept of management functions and principles	Up to K4

CLO2	Discussing the need for effective implementation of managerial aspects in business.	Up to K4
CLO3	Examining and interpreting the influence of management principles in the organisation structure and functions.	Up to K4
CLO4	Exploring and appraising the effectiveness of functions of management in the effectiveness of business decision making.	Up to K4
CLO5	Applying and analyzing the various techniques in the organisation management applied with theories	Up to K4




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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs. B. SHEELA Name & Signature of the Staff	 Dr. M. NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE –
 PROFESSIONAL ACCOUNTING

CLASS: I B.Com (PA)

Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22PAAU02	PRINCIPLES OF MANAGEMENT	4	6	50	50	100

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

Course Objectives			
<ol style="list-style-type: none"> To introduce the students with the principles of management of an organisation and to various management hierarchy levels To enlighten the different functions of research and development of management to achieve business objectives. To develop the in-depth knowledge of the management functions performed in an organisation To impart the various theories of leadership. To enable the students to analyse use of financial systems and IT in organization management 			
Unit	Course Contents	Hours	K Level
I	Levels of management in an organisation Understand the functions - Role and information needs of various levels of Management such as Strategic - Middle Management & Operational levels – Delegation of Authority – Communication – Formal & Informal Organisation	15	Up to K4
II	Functions of Research & Development Understand the role of different functions within an organisation such as R & D – Sales – Marketing – Production – Purchase - Administration - Finance & Accounting - Support Services - Human Resources – Relationship between Accounting and Other Business Functions - Outline the key Features and Applications of Block Chain Technology – Distributed - Ledgers in Accountancy.	14	Up to K4
III	Management Functions Understand the Fundamental Functions of Management - Planning Organising - Decision-Making – Communicating - Coordinating – Control	14	Up to K4
	Management and Leadership Theories		Up to K4

IV	Management Theories Founded by Taylor – Fayol – Mayo - Mintzberg - Drucker - Define Leadership – Different Types of Leadership Styles – Approaches to Leadership theories – Adair – Fiedler – Bennis - Kotter -Heifetz - Ashridge - Blake - Mouton – Managing Teams	14	
V	Use of financial systems and IT in organisation management <ol style="list-style-type: none"> 1. Role of Financial Systems in the Organisation with respect to Data Capturing, Accounting and Control of Business 2. Understand the Linkage between Financial Systems and other Functions of Management and Departments 3. Understand Importance of IT Systems in Planning, Monitoring & Controlling the Activities of Business Functions 4. Describe Cloud Computing as a Capability in Accountancy and How it Creates Benefits for the Organization 5. Explain How Automation and Artificial Intelligence (AI) in Accounting Systems Can Affect the Role and Effectiveness of Accountants 6. Describe How the Application of Big Data and Data Analytics can improve the Effectiveness of Accountancy and Audit. Define cyber security and identify the key risks to data that cyber-attacks bring.	15	Up to K4

Note: The Questions should be asked in 100 % Theory

Book for Study

ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, Molly Millar's Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1

Web Resources

1. https://www.ebookbou.edu.bd/Books/Text/SOB/MBA/MBA_1301_full.pdf
2. <https://ncert.nic.in/textbook/pdf/lbs102.pdf>

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

Rationale for Nature of the Course

Can enable the students in understanding the basic Principles of Business Management and to pursue higher studies.

I	GE	22PAU03	BUSINESS ECONOMICS	4	5	50	50	100
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Nature of Course		
Knowledge and Skill Oriented	Employability Oriented	
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives

- 1.To get acquainted with the concept of business economic theory and principles.
- 2.To learn the influence of demand and supply in the business situations
- 3.To know the influence of the concept of production
- 4.To understand Cost Output Relationship and Concept of Revenue.
- 5.To know the different types of Market Structure existing in an economy

Unit	Course Contents	Hours	K Level
I	Introduction to Business Economics Business Economics: Definitions, scope, role in Business decisions Economics systems – theories of economics - Interdependence of Micro and Macro Economics – theory of firm- Production Possibility Curve – consumer preference- utilityanalysis and Types of Utility	12	Up to K4
II	Demand and Supply Demand: Demand function - Determinants of demand – Demand elasticity, degrees and methods – Price, Income and cross elasticity - Demand forecasting: Introduction and techniques – Supply – meaning – Law of supply - Determinants of Supply – Elasticity of Supply.	12	Up to K4
III	Production Law and Functions Production Concept - Importance and Factors of Production-Theory Production Function: Meaning, proportions – ‘ISO’ Quant – Returns to Scale – Cobb-DouglasProduction Function.	10	Up to K4
IV	Cost Output Relationship Cost analysis: Cost concepts and classification, cost – outputrelationship Determinants of cost – short run and long run cost theory – Modern Theory of Cost – Relationship between cost andproduction function - cost control and cost reduction – Concept of Revenue – Different Types of Revenues – scale of economies.	13	Up to K4
	Market Structure Market structure – Perfect competition: features, Assumptions – Equilibrium of the firm – imperfect		Up to K4

V	competitions: Monopoly: features – Short-run and long-run equilibrium of monopoly firm – Price discrimination– Monopolistic Competition: features – Assumption; Short run and Long run Equilibriums – Oligopoly: features - difference between perfect and Imperfect competitions. Business Cycle - Concept of National Income –Balance of Payment Analysis	13	
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Note: The Questions should be asked as 100 % Theory

Book for Study

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

Books for Reference

1. *T.Aryamala "Business Economics" Vijay Nicole imprints private limited, Chennai*
2. *S.K.Misra,V.K.Puri, "Business Economics", Himalaya Publishing House, 5th Edition, NewDelhi*
3. *R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi "ManagerialEconomics" S.Chand& Company Limited New Delhi.*
4. *Dr.A.Kalaiselvi "Managerial Economics" Aruna Publications, Chennai .*
5. *R.Saravanan and R.Karuppasamy "Managerial Economics" Scitech Publications (India)PVT.LTD, Chennai.*

Web Resources

- 1.<https://www.icsi.edu/media/webmodules/publications/New%20Full%20Final%20BE%2011.07.2014.pdf>
- 2.https://backup.pondiuni.edu.in/storage/dde/dde_ug_pg_books/Business%20Economics.pdf

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

Rationale for Nature of the Course

Can impart the knowledge about the economical laws and their impact on the society.

Activities to be given

1. Preparation of various models of economy
2. Preparation of charts and assignments on the laws of Business Economics.
3. Assignment on the various theories of production

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Discovering the concept of business economic theory and market	Up to K4

	structure in India	
CLO2	Explain the scope of business economics in modern day business	Up to K4
CLO3	Indicate the importance of business economics in business decisions	Up to K4
CLO4	Examine and interpret the relationship between business economics and market structure	Up to K4
CLO5	Correlate the economic concepts and applications of economic concepts in business decisions.	Up to K4




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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.B.SHEELA Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE –

CLASS: I B.Com (PA)

PROFESSIONAL ACCOUNTING								
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22PAU04	ADVANCED FINANCIAL ACCOUNTING	5	5	50	50	100

Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives			
<ol style="list-style-type: none"> To get an idea of the partnership fundamentals To understand the need and importance of partnership accounting To learn the accounting procedures during different situations in partnership To have a knowledge on the different modes of dissolution of a firm To know the process of accounting in case of insolvency of partners 			
Unit	Course Contents	Hours	K Level
I	Accounting for Inland Branches & Fire Claims Concept of Dependent Branches - Accounting Aspects - Debtors System - Stock and Debtors System - Branch Final Accounts System - Whole Sale Basis System - Fire Claims - Loss of Stock Only	12	Up to K4
II	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 - Adjustments of Profit & Loss	12	Up to K4
III	Admission of Partners Definition - Revaluation of Assets and Liabilities - Treatment of Good will - Treatment of Undistributed Profit or Loss - Treatment of Capital Under Admission	12	Up to K4
IV	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
	Dissolution & Insolvency of Partnership Firm Accounting of Dissolution of the Partnership Firm - Including Insolvency of Partners - Sale to a Limited Company - Piecemeal Distribution - Surplus Capital	12	Up to K4

V	Method - Maximum Loss Method.		
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Note: The Questions should be asked in the ratio of 80 % Problems and 20 % Theory

Book for Study

1. Jain.S.P and Narang.K.L, "Advanced Accounting" Kalyani Publishers,NewDelhi

Books for Reference

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

Web Resources

1. https://www.tutorialspoint.com/accounting_basics/accounting_basics_tutorial.pdf
2. <https://web.ung.edu/media/university-press/Principles-of-Financial-Accounting.pdf?t=1542408454385>

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

Rationale for Nature of the Course

Can impart the knowledge about Partnership accounts and other specific accounting concepts.

Activities to be given

1. Preparation of accounts of Branch and Departmental accounting.
2. Preparation of problems on Partnership Accounts.
3. Assignment on the additional problems.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Describe the need and importance of understanding accounting methods in partnership	Up to K4
CLO2	Interpret the application of various modes of accounting in partnership	Up to K4
CLO3	Explain the methods of treatment of unique accounting entries relating to partnership	Up to K4
CLO4	Exploring and relate the implications of various accounting processes in different situations in partnership	Up to K4
CLO5	Preparing of requisite books of accounts and appraise the results of the business	Up to K4


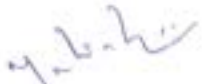

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 022

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22PAU05	BUSINESS LAW	4	4	50	50	100

Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	

Course Objectives

1. To acquaint knowledge about the Laws relating to modern day business.
2. To know about Indian Contract Act and its implications in business
3. To learn about Sale of Goods Act 1930 and its application in business
4. To understand Partnership Act 1932
5. To have an idea about the implications of The Limited Liability Partnership Act

Unit	Course Contents	Hours	K Level
	Formation of Indian contract act		Up to K4

I	Meaning and definition – Nature and Essential elements of contract – Classifications of contract. Valid contract - Offer and acceptance – Considerations – Capacity to party – Free consent	10	
II	Performance & Discharge of Contract Quasi Contract - Legality of object – Void agreement – Illegal agreements – Performance of contract – Discharge and Remedies for breach of contract.	8	Up to K4
III	Contract of Agency & Special Contracts Creation of agency – Personal liability of an agent– Duties and Rights of principal and agent – Contract of Indemnity & Guarantee – Contract of Bailment & Pledge Specific Relief Act 1963	10	Up to K4
IV	Sale of Goods Act 1930 Definition of sale and agreement to sell – Condition and warranties – Transfer of property – Transfer of title – Performance – Remedies for breach – Unpaid seller – Rights of unpaid seller – Auction sale – Rules relating delivery of goods.	10	Up to K4
V	The Limited Liability Partnership Act Definition – Body corporate – Business - Partner – Salient features of LLP– Advantages and disadvantages of LLP – LLP and Company – Incorporation of LLP – Winding up and Dissolution of LLP.	10	Up to K4

Note: The Questions should be asked in 100 % Theory

Book for Study

1. Pillai R.S.N., "Business Law", S.Chand and Sons, New Delhi.

Books for Reference

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

Web Resources

1. <https://esmanagementschool.files.wordpress.com/2008/06/prinbuslaw.pdf>
2. <https://saif4u.webs.com/BUSINESS-LAW-NOTES.pdf>

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

Rationale for Nature of the Course

Can infuse knowledge of the basic laws pertaining to business.

Activities to be given

1. Assignments on the concepts of Contracts and its essentials.
2. Assignment on sale of goods and other laws
3. Preparation of charts

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Exploring the provisions of various acts used in India.	Up to K4
CLO2	Discovering the pertinence of laws relating to contracts in India	Up to K4
CLO3	Express the implications of the legal aspects in business transactions	Up to K4
CLO4	Analyzing the need and relevance of laws relating to partnership act and sale of goods act in India	Up to K4
CLO5	Evaluate the influence of the various business related Acts in the modern day business in India.	Up to K4



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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs. B. SHEELA Name & Signature of the Staff	 Dr. M. NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22PAU06	Practical – I COMPUTER APPLICATIONS IN BUSINESS PRACTICES- I	2	4	50	50	100

Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	
	Skill Development	✓

Course Objectives

1. To give students hands on training in Office software package
2. To enable students to gain knowledge in MS – Word, MS – Excel and MS – PowerPoint
3. To make the understand the use of Google Docs, Google Sheet and Google Slides
4. To make them understand the use of software in business needs
5. To ensure that the students perform the internet oriented actions.

Unit	Course Contents	Hours	K Level
MS WORD	<ol style="list-style-type: none"> 1. Prepare a Job Application Letter Along with Bio Data Using Resume Wizard 2. Prepare a shareholders meeting Letter for five members using Mail Merge 3. Prepare an Advertisement Copy for your shop promoting a limited period offer 4. Prepare a short write-up of a recent 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. d. Change the paragraph into two or three columns e. Check the spelling and grammar f. Use bullets and numbering g. Find and replace a word 5. Using Google Docs 	16	Up to K4

	Prepare a Company Letter Head Using water Mark with Logo		
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, identify highest and lowest mark scoring student, and sort the data in ascending and descending order.</p> <p>9. Using the data from Program 7 and perform the following functions</p> <ol style="list-style-type: none"> Change heading of column into bold Make necessary alignment like centre, left, right, etc., Rename the sheet Insert a new 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> <p>13. Create a Pivot table to Analyse Sales Report</p>	16	Up to K4
MS POWER POINT	<p>14. Create a presentation about your company's product by using Insert, Design, Transitions, and Animations features.</p> <p>15. Create a presentation by inserting shapes, smart art, chart options, WordArt, Pictures, and Clip Arts.</p> <p>16. Prepare an organization chart with names of various levels of hierarchy.</p> <p>17. Prepare a PowerPoint show to advertise your</p>	16	Up to K4

	product. 18. Design slides for the headlines News of a popular TV Channel. The Presentation should contain the following: Top down, Bottom up, Zoom in and Zoom out. Save the Presentation as a Power Point Show 19. Using Google Slides		
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Note: The Questions should be asked as 100 % Practical

Pedagogy : Hands on training in Computer System, PowerPoint Projections through LCD and Activity.

Rationale for Nature of the Course

To impart the working knowledge of the Computer applications needed for business.

Activities to be given

1. Preparation of Documents, graphs, statements etc.
2. Preparation of Pay roll, Advertisement Copy using MS office Applications
3. Exercises relating to Power point presentations.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Exploring the various features available in MS-Word, MS-Excel, MS PowerPoint and Google Docs, Google Sheet and Google Slides and use them	Up to K4
CLO2	Analyzing the various in-built functions in MS-Word, MS-Excel and MS PowerPoint and Google Docs, Google Sheet and Google Slides and use them	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	Applying and analysing the performing internet oriented actions	Up to K4

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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.J.CHRISTOPHER Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	GE	22PAU07	BUSINESS COMMUNICATION	4	4	50	50	100

Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	✓

Course Objectives

1. To acquaint the students with knowledge about different styles of communication and to develop their individual communication ability.
2. To learn the aspects of effective speaking
3. To learn the components effective writing and business etiquette
4. To know the features of Office and Personal correspondence
5. To learn importance of Business Correspondence and Report Writing

Unit	Course Contents	Hours	K Level
I	Introduction Communication: Definition – Meaning – Objectives – Importance - Process – Principles of Communication – Essentials of Effective Communication – Classification of Communication – <i>Non Verbal Communication</i> *–	10	Up to K4

	Barriers to Communication–Ways to Overcome Barriers– <i>Etiquettes of Communication*</i> .		
II	Effective Speaking Introduction – Principles of Effective Oral Communication – Vocal Control Pronunciation and Physical Behavior – Techniques of Effective Speech - Interpersonal Communication – Group Discussion – Definition – Process – Guidelines and Evaluation – Interview – Types of Interview – Techniques of Interview. Power Point Presentation – <i>Ways to Make Presentations Effective*</i>	10	Up to K4
III	Effective Writing Written Communication – Meaning – Objectives – Merits – Demerits – Business Letter – Essentials – Layout and Parts of a Business Letter - Report Writing – Process – Types of Reports – <i>Graphical Representation of Data and Interpretation*</i> .	8	Up to K4
IV	Office and Personal Correspondence Office Communication – Internal Memos, Office Circulars – Secretarial Correspondence – Board Meetings – Letters to Shareholders , Debenture Holders and Registrar of Companies – Notice – Agenda – Minutes of Meetings – <i>Personal Correspondence – Preparation of Curriculum Vitae*</i> – Job Application – Appointment Letters – Interview Letters – <i>Role of Social Media in Communication*</i> .	10	Up to K4
V	Business Correspondence Trade Communication – Trade Enquiries – Quotations – Tenders – Placing Orders, Complaints, Claims – Adjustments and Follow-Up – Sales Letters – Circular Letters – Banking and Insurance Communication – <i>Electronic Forms of Official Communication*</i>	10	Up to K4

Note: The Questions should be asked as 100 % Theory

For Self-Study.*

Book for Study

1. *Rajendra Pal and J. S. Korlahalli, "Essentials of Business Communications," Sultan Chand & Sons, New Delhi*

Books for Reference

1. *Ramesh .M.S., & C. C Pattanshetti, "Business Communication", R.Chand & Co, New Delhi*
2. *Rodriquez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, New Delhi.*

3. Varinder Kumar, "Business Communication", Kalyani Publishers, New Delhi
4. Pillai .R.S., & Bagavathi, "Modern Commercial Correspondence", S.Chand & Company, New Delhi.

Web Resources

1. <http://www.rapodar.ac.in/pdf/elearn/Business%20Communication%20Semester%20I%20notes.pdf>
2. https://carockstar.files.wordpress.com/2013/08/business_communication_notes.pdf

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

Rationale for Nature of the Course

Can impart the knowledge about the components and principles of Communication used in business.

Activities to be given

1. Preparation of letters of correspondences
2. Assignments on Report writing
3. Discussions and debates to improve the skills of speaking

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Analyzing the various aspects of business communication	Up to K4
CLO2	Demonstrate the different types of skills required in business communication	Up to K4
CLO3	Examining the need for business communications to handle various business situations	Up to K4
CLO4	Exploring the importance of effectiveness of different business communication modes.	Up to K4
CLO5	Compare and Contrast different modes of communication in business	Up to K4




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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.M.Nirmala Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE	22PAU08-A	PRINCIPLES OF MARKETING	3	3	50	50	100

Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	

Course Objectives

1. To acquaint the knowledge about principles of modern marketing and ethics of marketing.
2. To make the students to understand the marketing environment, functions of marketing and its risks.
3. To impart the concept of Consumer Behavior and branding.
4. To enable the students to understand the important elements of marketing mix and

channels of distribution and to help the students to acquire knowledge about Recent Trends in Marketing.

5. To help the students to acquire knowledge about Recent Trends in Marketing.

Unit	Course Contents	Hours	K Level
I	Introduction about Marketing Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concept – Global Marketing – Marketing Ethics – Career Opportunities in Marketing.	6	Up to K4
II	Marketing Environment, Functions and Risks Introduction – Need and Importance of Environmental Analysis – Methods of Analysis – Internal Environment of the Organization– External Environment – Marketing Functions – Buying – Selling –Logistics – Storage – Financing – Risk Bearing – Standardization – Market Information.	6	Up to K4
III	Consumer Behaviour and Branding Consumer Behaviour – Meaning – Need for Studying Consumer Behaviour –Factors Influencing Consumer Behaviour – Market Segmentation – Modern Trends in Customer Relations Marketing– Branding –Introduction-Definition – Development – Types – Importance of Branding.	8	Up to K4
IV	Marketing Mix and Channels of Distribution Marketing Mix – Product Mix – Meaning of Product – New Product Development – Product Life Cycle – Labelling – Price Mix – Importance – Pricing Objectives – Pricing Strategies – Personal Selling and Sales Promotion – Advertising – Place Mix – Importance of Channels of Distribution – Functions of Middleman.	8	Up to K4
V	Recent Trends in Marketing and Initiatives Introduction – E-Commerce – Modern Trends in Tele Marketing – E- Marketing – E-Retailing – Relationship Marketing – Social Media Marketing – Green Marketing – Problems – Remedial Measures – Bureau of Indian Standards – Consumerism – Rights of Consumers – Marketing Research.	8	Up to K4

Note: The Questions should be asked as 100 % Theory

Book for Study

1. *R.S.N.Pillai&Bagavathi - Modern Marketing Principles and Practicles Chand publications*

Books for Reference .

1. RajanSaxena, Marketing management – Tata McGraw-Hill Education
2. Philip kotler& Gary Armstrong- Principles of marketing -, Pearson PrenticeHall
3. V.S Ramasamy&Namakumari- Marketing management Publisher: S Macmillan India Ltd.
4. William G. Zikmund& Michael d' Amico- Marketing, South-Western College Pub
5. Essentials of Marketing – PaulBaines, Chris Fill & Kelly page, Oxford. University Press.

Web Resources

1. <https://open.lib.umn.edu/principlesmarketing/>
2. https://my.uopeople.edu/pluginfile.php/57436/mod_book/chapter/37368/BUS2201.Textbook.Principles.of.Marketing.pdf

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

Rationale for Nature of the Course

Can impart the knowledge about the principles of Management applied in business.

Activities to be given

1. Prepare charts on the various principles of management.
2. Assignment on the various functions of management.
3. Assignments on application of Management techniques for decision making.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Describing the concept of Modern Marketing in India	Up to K4
CLO2	Exploring the need for effective implementation of Marketing Techniques	Up to K4
CLO3	Examining influence of Marketing functions and its environment in India	Up to K4
CLO4	Appraising the effectiveness of marketing mix and distribution channels in India.	Up to K4
CLO5	Applying the various techniques and recent trends used in Indian Market.	Up to K4


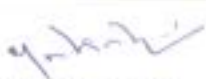

Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.B.Sheela Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE	22PAAU08-B	BASICS OF COST ACCOUNTING	3	3	50	50	100

Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	
	Skill Development	✓

Course Objectives

1. To impart the knowledge about the accounting for cost and allocation of overheads
2. To make the students to know about the concepts, classification of cost and its behaviour
3. To enable the students to apply the accounting for material and labour costs of the entity.
4. To acquaint the students with the methods of costing, absorption and marginal costing.
5. To help the students to explore the budgets preparations and analyse the variances.

Unit	Course Contents	Hours	K Level
I	Concept of Cost Sources of data (Internal & External) – Concept of Cost – Cost Classification – Expenses – Function - Variability – Cost behaviour with use of Graphs – Concept of Cost Objects – Cost Units – Cost Centres – Data Analysis and Statistical Techniques	8	Up to K4
II	Accounting for Costs – Material & Labour Accounting for material costs – Ordering – Receiving &	6	Up to K4

	Issuing material – Valuation of Purchases and Issues (FIFO & Weighted Average methods only) – EOQ – Inventory levels – Accounting for labour – Direct & Indirect cost of labour – Remuneration methods (Individual & Group) – Labour turnover – Overtime & Idle time – Labour efficiency – Capacity & Volume ratios.		
III	Accounting for Costs – Overheads Accounting for Overheads – Allocation of Overheads to Production & Non-Production departments – Apportion service Overheads to Production Departments – Production Overhead Absorption	6	Up to K4
IV	Methods of Costing Job Costing – Batch Costing – Process Costing (including joint products & By-products, equivalent production) – Service Costing – Differences between Absorption - Marginal Costing	8	Up to K4
V	Budgeting & Standard costs Budgets – Standard Costs for Planning & Control – Flexible Budgets – Reconciliation budgeted profits with actual – Meaning & calculation of Standard Costs – Computation of Simple Variances v/s Budgets & Standards.	8	Up to K4

Note: The Questions should be asked in the ratio of 80 % problems and 20 % Theory.

Book for Study

ACCA Text Material- Kaplan Publishing UK, Unit 2 The Business Centre, MollyMillar's Lane, Wokingham, Berkshire RG41 2QZ ISBN: 978-1-78740-080-1

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

Rationale for Nature of the Course

Can be professionals with proficiency in cost allocations and cost analysis.

Activities to be given

1. Problems on cost computation.
2. Assignment on the material and labour cost.
3. Assignments on preparation of budgets and variance analysis.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Applying the concept of accounting for cost and inferring to allocation of overheads in costing	Up to K4

CLO2	Observing the concept and identifying the classification of costing in India	Up to K4
CLO3	Describing the accounting for material and analysing the labour costs of the entity in cost accounting	Up to K4
CLO4	Examining the methods of costing and inferring the marginal costing of the entity in cost accounting	Up to K4
CLO5	Exploring the budgets and analysing the variances of an entity in costing	Up to K4


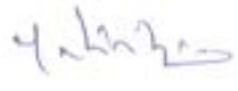
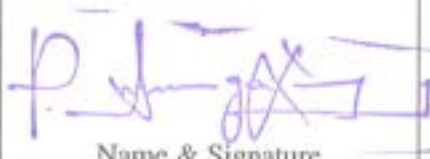
Programme Outcomes (with Graduate Attributes)					
CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	2	3
CLO 2	3	3	2	2	3
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CLO 5	3	3	2	2	3

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 ISDC Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

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

DEPARTMENT OF COMMERCE – PROFESSIONAL ACCOUNTING				CLASS: I B.Com (PA)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours /	CIA	Ext	Total

					Week			
II	DSE	22CFU08-C	E-COMMERCE	3	3	50	50	100

Knowledge and Skill Oriented	Employability Oriented	✓
	Entrepreneurship Oriented	✓
	Skill Development	

Course Objectives

1. To enable the students to learn and understand the features, elements and functions information technology.
2. To acquaint the students with the concepts of e-mail, work with email, electronic data interchange and encryption techniques.
3. To enable the students to understand the Business models for E-Commerce, E-Marketing, E-payment system, E-Customer Relationship management and E-Supply chain management.
4. To ensure that they apply their knowledge in future trends and technology of e-commerce through social networks, auctions and online portals.
5. To help them in understanding the future trends in the Internet Commerce.

Unit	Course Contents	Hours	K Level
I	Internet Information technology and business - Internet: Evolution of the internet - How internet Works - World Wide Web - (WWW) - Web browsing - Internet addressing - Internet protocols - Internet business strategy - Business process Re-engineering - Internet - Extranet	6	Up to K4
II	Electronic Mail E-Mail basics - Working with E-Mail - Useful E-Mail services - Mailing list - Advantages and Disadvantages - E-Mail ethics - Electronic Data Interchange: Cost and benefits of EDI - Components of EDI system and Cryptography - Encryption of data.	8	Up to K4
III	Emergence of E - Commerce Emergence of E-Commerce - Business models for E-Commerce - E- Marketing - E-payment system - E-Customer Relationship management - E-Supply chain management - Cyber laws.	8	Up to K4
IV	Social networks, Auctions & Portals Social Networks - Functions - Emerging Technologies - Online Communities, - Online Auctions - E-Commerce Portals	6	Up to K4
	Future Trends		Up to K4

V	Future of Internet Commerce - Hard ware Technology trends –Software technology trends - Information trends.	8	
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Note: The Questions should be asked as 100 % Theory

Book for Study

1. *Bhushan Dewan, "E – Commerce", Sultan Chand Ltd, New Delhi.*

Books for Reference .

1. *Joseph P.T., "E - Commerce - A Managerial Perspective", Presentation Hill India Ltd., New Delhi.*
2. *Alexis Leon & Mathews Leon, "Fundamentals of Information Technology", Vikas Publications, New Delhi.*
3. *KamaleshK.BajajDebjani Nag, "E-Commerce - The Cutting edge of Business", McGraw Hill, New Delhi.*
4. *Bharat Bhasker, "Electronic Commerce", McGraw Hill, New Delhi.*
5. *Divakara Reddy, "E-commerce in India", Himalaya Publications, New Delhi.*

Web Resources

1. <https://emarketinginstitute.org/wp-content/uploads/2018/04/E-Commerce-Ebook-Course-eMarketing-Institute-Ebook-2018-Edition.pdf>
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

Can be professionals with ability to qualified for the Electronic era of business

Activities to be given

1. Prepare models of EDI, EFT etc
2. Assignment on the emerging E-Commerce models
3. Assignments on online portals and future trends in E-Commerce.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Analyzing the various aspects of tools in internet with its latest developments.	Up to K4
CLO2	Applying the concept of e-mail, work with email and determining the electronic data Interchange and encoding and decoding techniques.	Up to K4
CLO3	Exploring the applications of e-commerce in Business and customer relationship management, supply chain management and cyber law.	Up to K4

CLO4	Examining their knowledge in future trends and examining the technology of e- commerce through social networks, auctions and online portals	Up to K4
CLO5	Inferring the scope of future trends in hardware and software technologies used in the business.	Up to K4


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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Dr.G.MAHESWARAN Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature

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