

LEARNING OUTCOMES–BASED CURRICULUM FRAMEWORK (LOCF)

in the

**POST GRADUATE PROGRAMME MASTER OF
COMMERCE WITH COMPUTER APPLICATIONS**

**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**

TAMIL NADU, INDIA.

Phone: 0422-4440555

Website: www.hindusthan.net/hicas/

PREAMBLE

Learning Outcome Based Curriculum Framework for Postgraduate education in Master of Commerce with Computer Applications. It is generally related with Computer Application software's. The course impacts the knowledge in advanced concept and applications in various fields of Commerce and business

VISION

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

MISSION

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: Graduates will possess knowledge and skills in Commerce, Accountancy and Computer Applications disciplines.

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

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

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

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

PROGRAMME OUTCOME (PO)

PO1: To enable a systematic and precise knowledge and exposure to Finance and computer applications related areas.

PO2: To educate the student to develop theoretical and practical skills as well as competencies for effective problem solve and right decision making in continuous business process activities.

PO3: Develop the students ready to occupy the industry with ethical, managerial and accounting skills for better to utilize the professional opportunities to sustain in current business environment.

PO4: To provide Communication skills and confidence to face the challenges of the corporate world and Strengthens their capacities in varied areas of commerce and industry aiming towards holistic development of learners.

PO5: Learners further move towards research in the field of Commerce and Industry.

PROGRAMME SPECIFIC OUTCOME (PSO)

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

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

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

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

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

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

Programme: M.COM

Branch: COMPUTER APPLICATIONS

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									
22CCP01	DSC	Economics for Finance	4	5		3	50	50	100
22CCP02	DSC	Business Environment & Ethics	4	5		3	50	50	100
22CCP03	DSC	Advanced Corporate Accounting	4	5		3	50	50	100
22CCP04	DSC	Financial Management	4	5		3	50	50	100
22CCP05	DSC	E-Commerce Technology	4	4		3	50	50	100
22CCP06	DSC	Practical – I: Advanced Excel	3		5	3	50	50	100
22CCP07	SEC	Internship / Institutional Training Mini-Project	2	-		-	100	-	100
22CCPE01	AEE	Open Elective - I	2	3			100		100
22CCPV01	ACC	VAC-I	1*	2			50	-	50**
22CCPJ01	SEC	Aptitude / Placement Training	Grade *	2			50		50**
	SEC	SDR – Student Development Record	Assessment will be done in the end of Third semester						
		Total	27	31	5		500	300	800
Semester - II									
22CCP08	DSC	Advanced Cost Accounting	4	5		3	50	50	100
22CCP09	DSC	Direct Taxation	4	5		3	50	50	100
22CCP10	DSC	Business Research Methods	4	5		3	50	50	100
22CCP11	DSC	Marketing Management	4	5		3	50	50	100
22CCP12	DSC	Programming with Java & HTML	4	4		3	50	50	100
22CCP13	DSC	Practical – II: JAVA & HTML	3		5	3	50	50	100

22CCP14	SEC	Internship / Institutional Training /Mini-Project / Extension Activity	2	-		-	100	-	100
22CCPE02	AEE	Open Elective - II	2	3			100		100
22CCPV02	ACC	VAC-II	1*	2			50	-	50**
22CCPJ02	SEC	Online Courses	Grade*				-	-	C/NC
22CCPJ03	SEC	Aptitude / Placement Training	Grade*	2			50		50**
		Total	27	31	5		500	300	800
		Semester - III							
22CCP15	DSC	Advanced Management Accounting	4	5		3	50	50	100
22CCP16	DSC	Investment Management	4	5		3	50	50	100
22CCP17	DSC	Programming with Visual Basic	4	4		3	50	50	100
22CCP18	DSC	Practical-III : Visual Basic	3		4	3	50	50	100
22CCP19	DSE	Electives -I/DSE-I	3	3		3	50	50	100
22CCP20	DSE	Electives -II/DSE-II	3	3		3	50	50	100
22CCP21	DSC	Practical-IV:SPSS	3		5	3	50	50	100
22CCP22	SEC	Internship / Institutional Training /Mini-Project / Extension Activity	2	-		-	100	-	100
22CCPE03	AEE	Open Elective-III	2	3			100		100
22CCPV03	ACC	VAC-III	1*	2			50	-	50**
22CCPJ04	SEC	Aptitude /Placement Training	Grade*	2			50		50**
22CCPJ05	SEC	Online Courses	Grade*	-	-	-	-	-	C/NC
22CCPJ06	SEC	SDR – Student Development Record	2*	-	-	-	-	-	-
		Total	28	27	9		550	350	900
		Semester - IV							
22CCP23	DSE	Electives-III/DSE-III	3	5			50	50	100
22CCP24	DSE	Electives -IV/DSE-IV	3	5			50	50	100
22CCP25	DSC	Self-Study Course	3	-	-		50	50	100

22CCP26	SEC	Project Work /Student Research	5	-			100	100	200
			14	10			250	250	500
		Grand Total	96+5*						3000 +300*

- * denotes Extra credits which are not added with total credits.
- ** denotes Extra marks which are not added with total marks.
- VAC-Value Added Course (Extra Credit Courses)
- Grade -Grades depends on the marks obtained

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Satisfactory
Below 50	Not Satisfactory = Not Completed

- I.E-Internal Exam
- E.E-External Exam
- J-Job Oriented Course
- E-Open Elective Papers

PASSING MINIMUM

- Passing Minimum for PG 50% (Both Internal and External)

Abstract for Scheme of Examination

(For the students admitted during the academic year 2021 - 2022 and onwards)

Course	Papers	Credit	Total Credits	Marks	Total Marks
Core /DSC	13	4	52	100	1300
Electives/DSE	4	3	12	100	400
Practical DSC	4	3	12	100	400
Project SEC	1	5	5	200	200
Internship/ Institutional Training/Mini- Project /Extension Activity SEC	3	2	6	100	300
Open Electives /AEE	3	2	6	100	300
Self-Study Course /DSC	1	3	3	100	100
Job Oriented Course / Value Added Course ACC	3	1*	3*	50	150**
Skill Based/ Placement/Aptitude SEC	3	Grade*	Grade*	50	150**
Online Courses / SEC	2	Grade*	Grade*	-	-
SDR - SEC	1	2*	2*	-	-
Total			96 + (5 Extra Credits)		3000 + (300**)

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

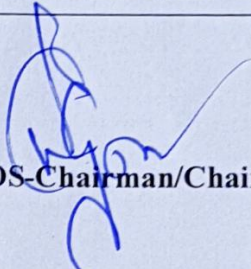
Open Electives	Yoga for Human Excellence
	Human Health & Hygiene
	Indian Culture and Heritage
	Indian Constitution and Political System
	Consumer Awareness and Protection
	Professional Ethics and Human Values
	Human Rights, Women's Rights & Gender Equality
	Disaster Management
	Green Farming
	Campus to Corporate
	How to start a Business?
	Research Methodology and IPR
	General Studies for Competitive Examinations
IIT JAM Examination (for Science only)	
CUCET Examination	
	Courses offered by the Departments to other Programmes
	1. Business Intelligence
	2. International Finance
	3. International Marketing
	4. Corporate Social Responsibility
	5. Total Quality Management
	6. Industrial relation and labour welfare
	7. Leadership Styles

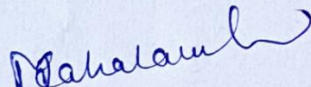
Note: VAC / JOC courses can be added along with the above open electives

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

	Course Code	Title
Electives/ DSE-I	22CCP19 A	Insurance and Risk Management
	22CCP19 B	Entrepreneur Development
Electives/ DSE-II	22CCP20 A	Indirect Taxation
	22CCP20 B	Human Resource Management
Electives/ DSE-III	22CCP23 A	Marketing Research Analysis
	22CCP23 B	Project Management
Electives/ DSE-IV	22CCP24 A	Organizational Behavior
	22CCP24 B	Development Research Method


Syllabus Coordinator


BOS-Chairman/Chairperson


Academic Council – Member Secretary


PRINCIPAL

PRINCIPAL

Hindusthan College of Arts & Science (Autonomous)
Hindusthan Gardens, Behind Nava Indira,
Coimbatore - 641 028.

PG Scheme of Evaluation (Internal & External Components)

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

1. Internal Marks

List of components for Internal Assessment

Components	Marks
Test	15
Model Exam	15
Internal Assessment components	20 #
TOTAL	50

S.No	Components
1	Multiple choice questions
2	Video teach
3	Co-operative or Collaborative Learning
4	Mini Project/Assignment
5	Case study
6	Seminar
7	Role Play
8	Management Games

(Any four components from the above list with five marks each will be calculated .4x5=20 marks)

2. a) Components for Practical I.E.

b) Components for Practical E.E.

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

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

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

Internships/Industrial Training (I.E)		Mini Project (I.E)	Major Project Work		
Component	Marks		Component	Marks	Total Marks
Work diary	25	-	I.E a)Attendance	20	100
Report	50	50	b)Review	30	
Viva-voce	25	50	c) Report	25	
			d)MocViva-Voce/ Presentation	25	
Total	100	100	E.E*		
			a) Final report	60	100
			b)Viva-voce	40	
			Total		200

*Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

4. Value Added Courses and Aptitude/Placement courses:

Components	Marks
Two Test (each 1 hour) of 25 marks each QP is objective pattern (25x1=25)	50
Total	50

5. Guideline for Open Elective

Two tests(each 2 hours) of 50 marks each [5 out of 8 descriptive type questions 5x10=50 Marks	Marks
	100

Guidelines:

1. The passing minimum for these items should be 50%
2. If the candidate fails to secure 50% passing minimum, he / she may have to reappear for the same in the Subsequent semesters
3. Item No's:4 is to be treated as 100% Internals and evaluation through online.
4. Item No.2: * - Application should be from the relevant practical subject other than the listed programmes. It must be enclosed in the practical record.

For all PG/MBA/MCA Programmes

(2022-2023 Regulations)

QUESTION PAPER PATTERN FOR CIA EXAM

Reg.No:-----

Q.P.CODE:

**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
PG/MBA/MCA DEGREE CIA EXAMINATIONS -----20-----**

(-----Semester)

BRANCH: -----

Subject Name: -----

Time: Two Hours

Maximum: 50 Marks

Section-A (4 x 4=16 Marks)

Answer ALL Questions

ALL questions carry EQUAL Marks

(Q.No: 1 to 4 Either Or type)

Section-B (3 x 8=24 Marks)

Answer any THREE Questions out of FIVE Questions

ALL questions carry EQUAL Marks

(Q.No: 5 to 9)

Section-C (1 x 10=10 Marks)

(Compulsory Question: It should be a Case study/Application oriented/Critical analysis
from any of the units)

(Q.No: 10)

QUESTION PAPER PATTERN FOR MODEL / END SEMESTER EXAM

Reg.No:-----

Q.P.CODE:

**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
PG/MBA/MCA DEGREE MODEL EXAMINATIONS -----20-----**

(-----Semester)

BRANCH: -----

Subject Name: -----

Time: Three Hours

Maximum: 60 Marks

SECTION – A (5x4=20 marks)

Answer ALL Questions

ALL Questions carry EQUAL Marks

(Q.No 1 to 5 Either Or type)

(One question from each Unit)

SECTION – B (3x10=30 Marks)

Answer any THREE Questions Out of FIVE Questions

ALL Questions carry EQUAL Marks

(Q.No 6 to 10)

(One question from each Unit)

SECTION – C (1x10=10Marks)

(Compulsory Question: It should be a Case study/Application oriented/Critical analysis
from any of the units)

(Q.No: 11)

Blue Print of Question Paper for all PG Programmes

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

FOR CIA I - QUESTION PATTERN

Max. Marks:50

Sec	Question No	Type	No of Question	Questions to be answered	Mark per question	K-level
A	1 to 4	Either or Type (a or b)	8	4	4 (4x4=16)	2 Questions will be in K1 4 Questions will be in K2 2 Questions will be in K3
B	5 to 9	Open choice	5	3	8 (3x8=24)	2 Questions will be in K3 2 Questions will be in K4 1 Questions will be in K5
C	10	Compulsory	1	1	10 (1x10=10)	1 Question will be in K5

FOR MODEL/ESE - QUESTION PATTERN

Max. Marks:60

Sec	Question No	Type	No of Questions	Questions to be answered	Mark per question	K-level
A	1 to 5	Either or Type (a or b)	10	5	4 (5x4=20)	2 Questions will be in K1 4 Questions will be in K2 4 Questions will be in K3
B	6 to 10	Open choice	5	3	10 (3x10=30)	2 Questions will be in K3 2 Questions will be in K4 1 Questions will be in K5
C	11	Compulsory	1	1	1 (1x10=10)	1 Question will be in K5

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

CIA - PG								
Sec.	K1	K2	K3	K4	K5	Total questions	Questions to be answered	Total marks
A- Either or type	2	4	2			8	4	4X4=16
B - Open choice			2	2	1	5	3	3X8=24
C- Compulsory Question					1	1	1	1X10=10
Total Marks	8	16	16	16	18			84
% of marks without choice	9.52	19.05	19.05	119.05	21.43			100

Model Exam - PG								
Sec.	K1	K2	K3	K4	K5	Total questions	Questions to be answered	Total marks
A- Either or type	2	4	4			10	5	5X4=20
B - Either or type			2	2	1	5	3	3X10=30
C - Compulsory Question					1	1	1	1X10=10
Total Marks	8	16	36	20	20			100
% of marks without choice	8	16	36	20	20			100

PG Programme Regulations for the academic year 2022-2023

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

For Theory courses

Components	Marks
Test	15
Model Exam	15
Internal Assessment components	20
TOTAL	50

For Practical courses

Components	Marks
Test-I	15
Test-II	15
Observation/Excercise	10
Application*	10
TOTAL	50

2. Pattern of question paper for External Examination will be maximum of 60 marks for all theory courses. The marks obtained will be converted into 50 marks as per the scheme.
3. Passing minimum marks for all PG programme is 50 % in internal and 50% in External and the composition of total 50 marks out of 100 marks.
4. 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 work for all PG Programmes will be of 50:50 pattern for both Internal and External in total of 200 marks.
5. Internship / Institutional Training / Mini-Project/ Extension Activity is related to the discipline. The students can be permitted to complete the Internship / Institutional Training / Mini-Project/ Extension Activity before the end of respective semesters (end of I, II and III semester) and submit a report.

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

6. For fully internal subjects, Two test will be conducted one at the time of CIA I and the other will be during Model Examinations.
7. Retest for the failure candidates in the above case should be conducted immediately before the End Semester Examinations.
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	12.5	25	12.5	25	25	50
Practical	25	50	-		25	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.

11. 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 II semester.
12. Self Study will be a Core Paper of the department for which the examination pattern of other theory subjects is followed.
13. Online courses is incorporated as a non-credit skill enhancement course for the III and IV semesters and Grades will be assessed based on the certificates produced by the students. It is compulsory to produce one online course certificate for each semester to avail grades for the students. (2 certificates in any of the online platform is mandatory).
14. SDR – Student Development Report to be received by the department from the students till end of the **Third** semester. (Evidences of Curriculum activities and Co-curriculum activities).
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 subject will not be included for the CGPA calculation.

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 WITH COMPUTER APPLICATIONS				CLASS: IM.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCP01	ECONOMICS FOR FINANCE	4	5	50	50	100

Nature of Course	Employability Oriented	✓
	Entrepreneurship Oriented	
	Skill Development	✓

Course Objectives

1. Students will use economic models in domestic and global contexts to analyze individual decision making in finance.
2. To learn how to articulate pragmatic, principles-based policies to enhance economic well-being to promote International trade and commerce.
3. To analyze the performance and functioning of government, markets and institutions in the context of social and economic problems.
4. To facilitate the students to understand the theoretical and applied tools necessary for the development of the world economy.
5. Students will think critically about economic models, evaluating their assumptions and implications.

Unit	Course Contents	Hours	K Level
I	Business Cycle and National Income Nature of business cycle – Phases of business cycle – Causes and effects of business cycle – Measures to control business cycles -Theories of business cycle – Circular flow of income and expenditure - National Income concepts — Methods of calculating national income – Difficulties in measuring national income.	13	Up to K5
II	Banking, Money and Inflation RBI - Objectives and functions of RBI – Functions of commercial banks - Functions of money – Types of money – Importance of money - Demand for money – Determinants of money – The supply of money – Measurement of money supply - Determinants of supply of money –Monetary policy – Objectives and instruments of monetary policy – Inflation – Types and causes of inflation – Measures to control inflation.	13	Up to K5
III	Public Finance and Fiscal Policy Types of finance – Features of public finance -	13	Up to K5

	Objectives and functions of public finance – Components of public finance – Scope of public finance – Importance of public finance – Fiscal policy - Objectives of fiscal policy – Instruments of fiscal policy – Types of fiscal policy – Effects of fiscal policy – Market failure – Causes of market failure – Government intervention to correct to market failure.		
IV	International Trade and Exchange Rate Theories of international trade – Theory of absolute advantage – Theory of comparative advantage – HO theorem – New trade theory – Free trade and protection – Instruments of trade policy – Exchange rate – Types of exchange rate - Balance of payments – Structure of balance of payments - Causes of disequilibrium balance of payments – Methods to correct disequilibrium in balance of payments.	13	Up to K5
V	International Capital Movements International capital movements classifications - Factors influencing international capital movements - Foreign direct investment – Advantages and disadvantages of FDI – Foreign portfolio investment – Foreign Institutional investor – Difference between FDI,FPI and FII – Foreign exchange regulation Act (FERA) – Foreign exchange management – (FEMA)- case study	13	Up to K5

Book for Study

1. Vinod Kumar Agarwal, Economics for Finance, A.S.Foundation, Pune, Revised edition, 2022.

Books for Reference

1. Jhingan M.L Money, Banking, International Trade and Public Finance, Vrinda Publications, 8TH Edition, 2018.
2. D.N.Dwivedi, Macro Economic Theory and Policy, Tata McGraw Hill Publishing Company Limited, New Delhi.
3. Ahuja,HL,Macro Economic Theory and policy, S.Chand Publishing, New Delhi 21stEdition,2021.
4. D.M. Mithani, International Economics, Himalaya Publishing House, Mumbai.
5. Rakes Kumar, Banking and Economic Awareness, The Masters Publication, Haryana.

Web Resources

1. <https://www.toppr.com/guides/general-awareness/economy/national-income>.
2. <https://byjus.com/commerce/balance-of-payment>.
3. <https://www.investopedia.com/terms/f/fdi.asp>.

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

Rationale for Nature of the Course

Students will use economic models in domestic and global contexts to analyze individual decision making, how prices and quantities are determined in product and factor markets, and macroeconomic outcomes.

Activities to be given

1. Assignment of applications of economic concept in business activities.
2. Preparing the students to appear competitive examination by giving advanced exercise and workout problems on relevant macroeconomic concepts.
3. Students are assigned to gather information about international trade and exchange rate policies in business.

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

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Measure the causes and consequences of business cycle and methods to calculating national income.	Up to K5
CLO 2	Understand the banking functions, objectives and instruments of monetary policies.	Up to K5
CLO 3	Assess the relationships between public finance and fiscal policies.	Up to K5
CLO 4	Ability to employ international trade and exchange rate in business.	Up to K5
CLO 5	Familiar and recognize the importance in international capital movements and economic challenges in India.	Up to K5

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	2	3
CLO 2	3	3	3	1	3
CLO 3	3	3	3	1	3
CLO 4	2	3	2	2	2
CLO 5	2	3	3	1	2

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC
 DR. A.KALAISELVI Name & Signature	 DR.M.S.LOGANATHAN Name & Signature	 Co-ordinator Curriculum Development Cell

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: 1 M COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCP02	BUSINESS ENVIRONMENT AND ETHICS	4	5	50	50	100

Nature of Course	Business Oriented	✓
	Ethics and environment aspects	✓
	Employability oriented	✓

Course Objectives

1. To understand the concepts of business environment and its ethics
2. To educate learners in various components in Business Environment and current industrial policies
3. To develop an insight to adopt the changing trends of Business environment
4. To make the students aware of various pragmatic parameters that will influence decision making process in business.
5. To know the consequences of natural disasters and its impact on Business process.

Unit	Course Contents	Hours	K Level
I	Business and Its Ethics Features, Scope and Objectives – Concept of Business Environment – Nature and Significance –Brief Overview of Political, Legal, Economic, Social and Cultural Environment and Their Impact on Business – Ethics in Business –Ethical Practices in Production, Pricing, Marketing and Advertising. Corporate Governance – Structure of Boards- Reforms in Boards – Compensation Issues – Ethical Leadership.	13	Up to K5
II	Economic Environment Economic System and Their Effect on Business – Macroeconomic Parameters Like National Income – Monetary Policy – Fiscal Policy and Their Impact on Business Decisions- Industrial Policy of the Government Since Independence –Recent Trends in Industrial Policy – New Industrial Policy.	13	Up to K5
III	Political and Legal Environment Political and Legal Environment-Government and Business Relationship in India - Government Control Over Business – Price and Distribution Control – Public Sector – Need for Public Sector- Achievements and Short Comings of Public Sector - Recent Trends In Privatization, Disinvestments.	13	Up to K5

	Legal Environment: Impact of Law on Business – Consumerism – Law Relating to Consumer Protection.		
IV	Social and Cultural Environment Introduction to Social Environment - Social Attitudes – Caste and Communities –Social Organizations – Population – Size, Growth Rate, Sex Composition and Urbanization. Cultural Heritage – Impact of Foreign Culture – Multinational Corporations –Impact of Multinational System - Control of Multinationals – Social Responsibility of Business Towards Various Social Groups.	13	Up to K5
V	Natural Environment and Disaster Management Nature of Physical Environment– Natural Disaster – Cyclone – Tsunami –Flood – Landslides – Earth Quake – Its Impact on Business – Disaster Management - Causes and Consequences of Disaster- Role of Other Agencies in Disaster Management - Indian Business in Global Environment.	13	Up to K5

Note: The Questions should be asked in the Theory and Case Study.

Book for Study

Neelamegam, V, "BusinessEnvironment", VrindaPublicationsPvt.Ltd., NewDelhi

Books for Reference

1. Aswathappa K., "Essentials of Business Environment", Himalaya Publishing House, New Delhi.
2. Francis Cherunilam, "Business Environment", Himalaya Publishing House, NewDelhi.
3. Saleem .S, "Business Environment", Pearson Education, New Delhi
4. Bhattacharya. S.K, "Business Environment", Vrinda Publications Pvt. Ltd., NewDelhi.
5. *Nataraja., "Business Environment", Pearson Education, NewDelhi*

Web Resources

1. <https://ddceutkal.ac.in/Syllabus/BECCG-MBA.pdf>
2. <http://epgp.inflibnet.ac.in.ahl.php?csno=438> p

Pedagogy :

Chalk & Talk, Exercise, Assignments & PPTs.

Rationale for Nature of the Course

Acquire the business skill for new entrepreneurs.

Activities to be given

To assign the various business cases and issues for discussion and submit the report

To gather recent developments in business ethics

Name of the Course Designer: Dr. M. S. Loganathan. Professor and Head.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Understand the Business concepts and its environment	Up to K5
CLO 2	Understand the monetary ,fiscal and new industrial policy	Up to K5
CLO 3	Know the recent legal systems in business	Up to K5
CLO 4	Analyze the influence of socio cultural environment in business	Up to K5
CLO 5	Compare the Indian business in global environment	Up to K5


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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I M.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCP03	ADVANCED CORPORATE ACCOUNTING	4	5	50	50	100

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

Course Objectives

1. To provide theoretical knowledge in relating to company accounts.
2. To make the students to learn procedures relating to preparation of company final accounts of different entities.
3. To educate the students to prepare the accounting treatment for inter entity relationships, banking and insurance companies.
4. To make the students to understand the accounting system relating to reconstruction of shares in Merger and Acquisition and also the procedures in Holding and subsidiary companies.
5. To impart the specialized knowledge relating to banking and insurance companies and to expose the students to gain practical knowledge.

Unit	Course Contents	Hours	K Level
I	Valuation of Shares and Goodwill Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods. Valuation of Goodwill–Need–Factors Effecting the Valuation–Methods– Average Profit, Super Profit, Annuity and Capitalization Methods.	13	Up to K5
II	Final Accounts of Companies Preparation of Final Accounts– Schedule III (Balance Sheet and Statement of Profit & Loss)–Pre and Post Incorporation Profits–Managerial Remuneration–Declaration and Payment of Dividends–Issue of Bonus Shares.	13	Up to K5
III	Consolidation of Accounts of Holding and Subsidiary Companies Accounts of Holding Companies–Minority Interest–Cost of Control–Elimination of Common Transactions – Unrealized Profits –Consolidated Balance Sheet (Inter-Company Investment Excluded).	13	Up to K5

IV	Amalgamation, Absorption and Reconstruction of companies Nature of Amalgamation, Methods of Accounting for Amalgamation, Journalizing the Transactions in the Books of the Transferor and the Transferee, Preparation of Financial Statements after Merger/ Amalgamation, Special Adjustment Entries for Inter-Company Owing and Holdings.	13	Up to K5
V	Banking / Insurance and Social Responsibility Accounting Financial Statements of Banking Companies (Schedule 1 To 16 As Per RBI New Guidelines)–and Insurance Companies (Schedule 1 To 15 As Per RBI New Guidelines)–Accounting for Price Level Changes–Theoretical Aspects of Social Responsibility Accounting.	13	Up to K5

Note: The Questions should be asked in the Problems– 80%, Theory –20%

Book for Study

Reddy.T.S. And Murthy A ., “Corporate Accounting”, Margham Publications, Chennai.

REFERENCE BOOKS

1. Jain.S.P And Narang.K. L, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. Gupta R.L And Radhaswamy.M, “Corporate Accounts, Theory Method And Application”, Sultan Chand & Co., New Delhi.
3. Arulanandam. M.A, Raman.K.S, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.
4. Advanced Accountancy Vol.I&II- Maheshwari & Maheshwari, Vikash Publishing House Pvt. Ltd, New Delhi.
5. Advanced Corporate Accounting – Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai

Web Resources

<https://books.google.co.in/books?id=MG48BAAAQBAJ>
https://www.icsi.edu/media/webmodules/FINAL_CMA_BOOK_10022020.pdf

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

Rationale for Nature of the Course

Study of Advanced Corporate Accounting helps in improvement of analytical skills, assist in balanced configuration as well as solution of problems in business and Corporate companies.

Activities to be given

Students are assigned to gather information about Merger and acquisition procedures and accounting methods.

Students are assigned to collect Banking Companies schedule of different types of banking companies and Insurance companies.

Name of the Course Designer: Dr. M. MAHALAKSHMI, Professor.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Develop the knowledge on various methods and valuation of shares and goodwill.	Up to K5
CLO2	Understand and Preparation of Final accounts and to find out the dividend declaration and issue of bonus shares.	Up to K5
CLO3	Apply the procedures for valuation of assets and preparation of balance sheet for holding and subsidiary companies.	Up to K5
CLO4	Analyze the financial statement and apply the methods for amalgamation and absorption of the business.	Up to K5
CLO5	Compute financial statement of Banking and Insurance Companies and accounting for price level changes. Understanding the concepts of social responsibility accounting.	Up to K5

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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 Dr. M. MAHALAKSHMI Name & Signature	 DR. M.S. ROGANATHAN Name & Signature	 Co-ordinator Curriculum Development Cell

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I MCOM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCP04	FINANCIAL MANAGEMENT	4	5	50	50	100

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

Course Objectives

1. To provide an in-depth view of the concept and process of financial management.
2. To analyze the short- and long-term sources of funds available to the corporation and make appropriate choices relative to the term structure of interest rates.
3. Improving students' understanding of the time value of money concept and the role of a financial manager in the current competitive business scenario.
4. To develop the systematic, efficient and relevant knowledge on various decisions relating to finance, investment and dividend rates of the corporate.
5. Acquire the basic knowledge by means of combining theoretical cognitions and practical attitudes to enable them the understanding of financial problems in business practice.

Unit	Course Contents	Hours	K Level
I	Financial Management and Planning Introduction and Concepts of Finance – Classification of Finance – Time Value of Money – Risk and return – Finance function - Objectives of Finance function – Scope of Finance function – Financial management – Goals of Financial Management – Role of Financial Manager – Interface between finance and other Business Functions – Financial Planning – Steps in Financial Planning – Financial Requirements of a Firm.	13	Up to K5
II	Financial Decisions Financial Decision – Capital Structure – Factors Influencing Capital Structure – Theories of Various Approaches in Capital Structure – Capital Structure Planning – Over and Under Capitalization – Leverages – Operating Leverage – Financial Leverage – Combined	13	Up to K5

	Leverage – Earnings before Interest and Tax – Earning before Tax – Earning Per share (Problems)		
III	Investment Decisions Capital Expenditure – Planning And Control of Capital Expenditure – Capital Budgeting: Nature of Investment Decisions – Investment Evaluation Criteria – Net Present Value. Internal Rate of Return, Profitability Index, Payback Period, Accounting Rate of Return – NPV and IRR Comparison – Capital Rationing – Risk Analysis in Capital Budgeting - Investment decisions – economic-Political risk	13	Up to K5
IV	Dividend Decisions & Cost of Capital Dividend Decisions: Meaning of Dividend – Dividend Policy – Determinants of Dividend Policy – Dividend Theory – Form of Dividend – Types – Relationship With Value of Firm. - Dividend Decision and its impact on share price on announcement and Ex-date Cost of Capital : Definition, Importance And Basic Aspects of Cost of Capital – Classification of Cost of Capital – Methods of Computation of Cost of Capital (Simple Problems)	13	Up to K5
V	Management of Working Capital Introduction - Significance and Types of Working Capital – Determinants of Working Capital – Calculating of Operating Cycle Period and Estimation of Working Capital Requirements – Financing of Working Capital – Sources of Working Capital and Implication of Various Committee Reports – Factoring Services – Dimensions of Working Capital Management. Management of Cash, Receivables and Inventory.	13	Up to K5

Note: The Questions should be asked in the 60% Theory & 40% Problem

Book for Study

Murthy.A, "Financial Management" ,Margham Publication, Chennai

Books for Reference

1. Maheswari. S.N, "Elements of Financial Management" , Sultan chand& sons, New Delhi.
2. Pandy. I.M, "Financial Management", Vikas Publishing House, Chennai.
3. Prasannachandra., "Financial Management", TataMcGrawHill Publications, New Delhi.
4. Gitman., "Principles of Managerial Function", Pearson Education, Mumbai
5. Vanhorne, "Financial Management & Policy", Pearson, New Delhi.

Web Resources

1. <https://books.google.co.in/books?id=MG48BAAAQBAJ>
2. https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf

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

Rationale for Nature of the Course

Students enable to understand the concepts of financial management and decision making

Activities to be given

Students asked to collect Various Rates provided by the Banks

Students asked to collect dividend rate announced by companies on various dates

Name of the Course Designer: Dr.T.DEEPA

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the financial objectives, its planning and scope.	Up to K5
CLO2	Understand how to frame the capital structure and leverages.	Up to K5
CLO3	Apply various financial tools and techniques used for investment decision making.	Up to K5
CLO4	Analyze various method and technique for calculating cost of capital.	Up to K5
CLO5	Determine the various dimension on working capital management	Up to K5

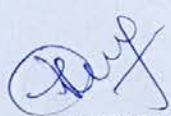
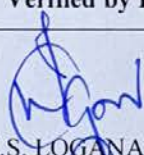
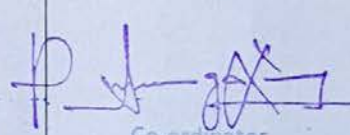
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 Dr.T.DEEPA Name & Signature	 DR.M.S. LOGANATHAN Name & Signature	 Co-ordinator Curriculum Development Cell

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I MCOM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCP05	E-COMMERCE TECHNOLOGY	4	4	50	50	100

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

Course Objectives

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

Unit	Course Contents	Hours	K Level
I	Electronic Commerce and Network Infrastructure E-Commerce Framework-Electronic Commerce and Media Convergence-The Anatomy of E-Commerce Applications-Components of I Way-Network Access and Equipment Global Information Distribution Networks-Internet- Terminology.	10	Up to K5
II	Inter Organizational Commerce and EDI Electronic Data Interchange-EDI Applications in Business-EDI Legal, Security & Privacy Issues-EDI Software Implementation-Value Added Networks-Internal Information Systems Workflow Automation and Coordination- Customization and Internal Commerce.	10	Up to K5
III	Network Security and Firewalls Network Security and Firewalls: Client Server Network Security-Emerging Client Server Security Threats-Firewalls and Network Security-Data and Message Security-Encrypted Documents and Electronic Mail-Hypertext Publishing-Technology behind the Web.	10	Up to K5
IV	Consumer-Oriented Electronic Commerce Consumer Oriented Electronic Commerce: Consumer Oriented Applications- Mercantile Process Models- Mercantile Models from the Consumers Perspective-Mercantile Models from the Merchants Perspective.	11	Up to K5

V	Electronic Payment Systems Electronic Payment Systems: Types of Electronic Payment Systems-Digital Token Based Electronic Payment Systems-Smart Cards & Credit Card Electronic Payment Systems-Risk and Electronic Payment System.	11	Up to K5
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Note: The Questions should be asked in the Theory

Book for Study

1. *GauravGupta&SarikaGupta*, "E-Commerce", KhannaBookPublishingCo, NewDelhi
2. Ravi Kalakota & Andrew b. Whinston, "Frontiers of Eletronic Commerce" Dorling Kindersley (India) Pvt. Ltd

Books for Reference

1. *Bharat Bhasker*, "Electronic Commerce", Tata McGraw Hill Publishing Co Ltd, NewDelhi-
2. *DanielMinoli, EmmaMinoli*, "WebCommerceTechnologyHandbook", TataMcGraw Hill Publishing, New Delhi.
3. *Rayudu, Dr.C.S*"E-Commerce & E-Business", Himalaya Publishing House, NewDelhi.
4. *Rajaraman, Dr. V*"EssentialsofE-CommerceTechnology", PHILearning, NewDelhi
5. Sridhar Seshadri "An Introduction to E-COMMERCE TECHNOLOGY" LAP LAMBERT Academic Publishing

Web Resources

1. <https://books.google.co.in/books?id=MG48BAAAQBAJ>
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

Students enable to understand the concepts of of electronically buying or selling of products on online services or over the Internet

Activities to be given

Students asked to draws on technologies such as mobile commerce, electronic funds transfer, supply chain management, Internet marketing, online transaction processing, electronic data interchange (EDI), inventory management systems, and automated data collection systems

Name of the Course Designer: Mr. P. TAMILSELVAN

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember and Understanding the concepts of information technologies used in E-Commerce.	Up to K5
CLO2	Apply the concepts of organizational and managerial foundation.	Up to K5
CLO3	Illustrate the different network security issues.	Up to K5
CLO4	Analyze the concept of technical, ethical and social issues of information systems.	Up to K5
CLO5	Evaluate different types of electronic payment systems in business.	Up to K5

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	1	2	3
CLO 2	3	3	2	3	2
CLO 3	2	3	1	3	3
CLO 4	3	3	2	3	3
CLO 5	3	3	1	3	2

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

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 Mr.P.TAMILSEEVAN Name & Signature	 DR.M.S. LOGANATHAN Name & Signature	 Co-Ordinator Curriculum Development Cell Hindusthan College of Arts & Science, Coimbatore-641.028.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I MCOM CA				
Sem.	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CCP06	Practical I: Advanced Excel	3	5	50	50	100

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

Course Objectives

1. To make the students to learn the Access and manipulate data using the data base functions in Excel.
2. To analyze the different types of data using advanced excel.
3. To equip participants with the knowledge on how to debug and audit the advanced formulas.
4. To gain the knowledge on Uses of advanced techniques for report visualizations.
5. To educate the students for basic principles of laying out Excel models for decision making.

Unit	Course Contents	Hours	K Level
I	1. Create And Product Database and Use VLOOK Function to Retrieve a Specific Data from the Created Database.	13	Up to K5
	2. Create and Product Table with Product Id and use HLOOK Function to Retrieve A Specific Data from the First Row of the Created Table.		
II	3. Create A Multiple Value Table and use INDEX Function to Locate and Retrieve A Specific Value from the Table.	13	Up to K5
	4. Create A Table with Multiple Array Value and Use MATCH Function to Get The Position of A Specific Item in an Array.		
III	5. Create A Student Database and Apply Various Mathematical Functions to Calculate Average, Sum, Sum If, and Grade.	13	Up to K5
	6. Create A Database with the Help of Data Wrangling and Mapping Function.		
IV	7. Create A Basic Pivot Table and use Various Data Manipulation Options.	13	Up to K5
	8. Create A Sales Report and use Data Visualization Option by Applying Various Forms of Charts.		

V	9. Create Multiple Worksheets and Link Them to Display the Values in a Specific Worksheet.	13	Up to K5
	10. Create A Table to Display Bank Details by Importing Data Using MACRO Function.		

Name of the Course Designer: Mrs. N. MENAGA

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO 1	Apply advanced formulas to lay data in readiness for analysis	Up to K5
CLO 2	Compare different types of formulas for analyzing data.	Up to K5
CLO 3	Make use of data visualization and storage in day to day business.	Up to K5
CLO 4	Understand the various concepts and functions for data interpretation and their applications in the business report.	Up to K5
CLO 5	Estimate the multiple worksheets and to display bank details by importing data using MACRO function.	Up to K5

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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

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

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I M.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CCP08	ADVANCED COST ACCOUNTING	4	5	50	50	100

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

Course Objectives

1. To enable the students to know the standardized methods to control cost in order to meet the desired level of profitability.
2. To learn about the control of Material cost, Labour cost and overheads to determine overall success based on predetermined objectives.
3. Students will be able to Collect, organize internal and financial information for evaluating, critical analyses and regulating past and present cost performance for forecasting.
4. Students will learn to monitor performance and efficiency to locate and report on problems and also learn to prepare regular cost reports.
5. To make them understand usage of cost information in decision – making and the benefits of cost audit in corporate.

Unit	Course Contents	Hours	K Level
I	Introduction to Cost Accounting Objectives- Functions- Advantages and Limitations of Cost Accounting-Essentials of Good Costing System-Systems of Costing-Emerging and Innovative terms in Costing- Concept of Cost Unit, Cost Centre, Cost Control, Cost Reduction and Cost Manual-Cost Sheet: Purpose-Preparation of Cost Sheet and Production Account.	13	Up to K5
II	Material Cost & Control Material Classification and Coding of Material-Fixation of Maximum, Minimum and Reorder Level-Economic Order Quantity- Purchase Procedure – Storage of Materials - Issue of Materials – Pricing of Material Issues and Returns – Inventory Control – Physical Verification – Periodical and Perpetual Inventory- Analysis of	13	Up to K5

	Discrepancies – Correction Measures.		
III	<p>Labour Cost & Control Labour: Classifications of Labour – Instruments of Labour Cost Control-Labour Turnover- Time Keeping – Preparation of Pay Roll–Wage Payment And Incentive System – Idle Time – Over Time – Accounting of Labour Cost –Methods of Remuneration – Merit Rating – Time and Motion Study – Standard Time.</p> <p>Overheads – Classification of Overheads – Steps in Overhead Accounting –Absorption of Overhead Cost– Difference Between Cost Allocation and Apportionment and Reapportionment– Predetermined Overhead Recovery Rates – Over Absorption and Under Absorption–Meaning and Causes–Accounting of Under and Over Absorbed Overheads.</p>	13	Up to K5
IV	<p>Process Costing / Reconciliation of Cost Accounts /Cost Audit Process Vs. Job Costing- Features– Advantages-Disadvantages–Costing Procedures-Losses and Gains In Process-Normal Loss-Abnormal Loss- Abnormal Gain–Scrap-Defective-By-Products and Joint Products-Inter Process Profit - Equivalent Production - Distinction Between By-Products, Main Products and Joint Products. Reconciliation of Cost and Financial Accounts –Cost Audit Under Companies Act- Benefits of Cost Audit-Programmes and Procedures.</p>	13	Up to K5
V	<p>Standard Costing & Variance Analysis Standard costing System-Types of standards-Steps involved in Standard costing – Advantages and Limitations of Standard costing – Differences between standard costing and budgetary control – Analysis of variances –Classifications of variances-Computation of variances</p>	13	Up to K5

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

Book for Study

1. Pillai.,R.S.N. &V.Bagavathi “Cost Accounting”, S.CHAND&COMPANY LTD, New Delhi.

Books for Reference

1. Jain.S.P and Narang .K.L,“ Cost Accounting”, Kalyani Publications, New Delhi..
2. Gupta R.L. and Radhaswamy.M., “Cost Accounting, Theory Method and Application”, Sultan Chand &Co., New Delhi.
3. Saxena. V.K &Vashist .C.D “Cost Accounting”, Sultan Chand & Co., New Delhi.
4. ShuklaM.C. ,T.S. Grewal, Dr.M.P.Gupta.“Cost Accounting: ,S. Chand & Co., New Delhi.
5. Arora. M. N. , “Cost Accounting: Principles & Practice”, Vikas Publishing House, New Dehi.

Web Resources

1. <https://www.topaccountingdegrees.org/faq/what-is-a-cost-accountant/>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8-New.pdf>

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

Rationale for Nature of the Course

Students enable to understand the concepts of Cost Accounting system and implementing cost control techniques and methods.

Activities to be given

Students are assigned to collect various costing systems and to apply apt methods of costing techniques for different business concerns.

Name of the Course Designer: Dr. M. Mahalakshmi, Professor

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Apply basics of cost accounting in preparation of cost sheet, material cost, Labour cost and various overhead costs.	Up to K5
CLO2	Identify and understand the material cost control and Pricing of material issues.	Up to K5
CLO3	Compute the various aspects of labor cost remuneration of labor.	Up to K5
CLO4	Evaluate the various steps involved in absorption of overheads.	Up to K5
CLO5	Estimate process costing techniques and preparation of financial statements.	Up to K5

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	2	3
CLO 2	3	3	2	2	3
CLO 3	3	3	2	2	3
CLO 4	3	2	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 Co-Ordinator
 DR. M. MAHALAKSHMI Name & Signature	 DR. M.S. LOGANATHAN Name & Signature	 Co-ordinator

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I M.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CCP09	DIRECT TAXATION	4	5	50	50	100

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

Course Objectives

1. To enable the students to identify the basic concepts, definitions and terms related to Income tax.
2. To enable the students to learn principles and concepts of taxation.
3. Students will be versed in the fundamental concepts of direct tax and different aspects of tax.
4. Students can understand Income tax system properly and can get the knowledge of different tax provisions.
5. Students will be able to demonstrate progressive learning of various tax issues.

Unit	Course Contents	Hours	K Level
I	Introduction and Basic Concepts Income Tax Act, 1961– Definitions– Assessee, Agricultural Income, Person, Income, Assessment year, Previous year-Basis of charge- Exempted Incomes u/s (10) – Capital and Revenue–Receipts and Expenditure - Schedule of Rates of Tax.	13	Up to K5
II	Income From Salaries and House Property Computation of Salary Income –Provident Funds– Allowances –Perquisites –Deductions out of Gross Salary– Computation of House property income –Annual value- Deductions -Exempted House property incomes.	13	Up to K5
III	Profits and Gains of Business or Professional –Capital Gains Computation of Business Income- Expenses allowed and Expenses Disallowed- Computation of Professional Income – Computation of Capital Gain- Exempted Capital Gain.	13	Up to K5
IV	Income from Other Sources-Set-off and carry forward of losses & Deductions under Chapter VI-A Computation of Income from other Sources–Incomes Chargeable and Deductions from other Sources of Income–Set off and Carry Forward of Losses.	13	Up to K5

	Deductions :Deductions out of Gross Total Income		
V	Computation of Tax Liability and Assessment Computation of Tax Liability- Different kinds of Assessment: Faceless Assessment - Assessment of Individual- Assessment of Companies-TDS & TCS- Advanced Tax - Online Filing of Returns - MAT-AMT.	13	Up to K5

Note: The Questions should be asked in the Problems– 80%, Theory –20%

Book for Study

Gaur.V.PandNarang.D.B,“IncomeTaxLaw&Practice”,KalayaniPublishers,Chennai

Books for Reference

1. Hariharan, “Income Tax Law & Practice”, McGraw Hill Publications (INDIA) Ltd., New Delhi.
2. Reddy.T.SandHariPrasadReddy.Y.S,“ Income Tax Law & Practice”, Margham Publications, Chennai.
3. vinodK.Sighania, “Income Tax Law & Practice”, Taxmann Publications, NewDelhi.
4. Dr. HC Mehrotra, “Income-tax Law and Accounts” SahithyaBhavan publishers.
5. DinkerPagare” Income Tax and Practice”, Sultan Chand & Sons,

Web Resources

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-7-April-2021.pdf>
2. https://www.icsi.edu/media/webmodules/Final_Direct_Tax_Law_17_12_2020.pdf

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

Rationale for Nature of the Course

Develop application and analytical skill of the provisions of income tax law for income tax planning and management.

Activities to be given

1. Develop conceptual understanding with regard to the Direct Tax provisions.
2. Develop assessment of individuals under Income Tax Act.
3. Develop assessment of tax liability and E-filing of return.

Name of the Course Designer: Dr.M.Parameswari., Professor

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Remember the keen conceptual understanding of various sections and provisions of IncomeTaxAct,1961.	Up to K5
CLO2	Estimate total income under five heads of income i.e. salaries, house, property, profits & gains from business & profession ,capital	Up to K5
CLO3	Apply the various deductions to be made from gross total income U/s 80-C to 80-Uincomputingtotal income and deductions out of gross total income.	Up to K5
CLO4	Analyze and evaluate the practice of computation of total income, tax liability	Up to K5
CLO5	Assess the total income of an individual.	Up to K5

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	2
CLO 2	3	3	2	3	3
CLO 3	3	2	1	2	2
CLO 4	3	3	1	3	3
CLO 5	2	3	1	2	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 DR.M.PARAMESWARI Name & Signature	 DR.M.S. LOGANATHAN Name & Signature	 Co-ordinator

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I M.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	20CCP10	BUSINESS RESEARCH METHODS	4	5	50	50	100

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

Course Objectives

1. To learn about approach of research, research process and a suitable identify research problem for the study.
2. To apply the major types of research design.
3. To understand and develop the concept of data collection and sampling design for a research work.
4. To make the learners to understand and analyze the data using various tools.
5. To acquire knowledge in writing interpretation, research report and whereby developing Research Ethics.

Unit	Course Contents	Hours	K Level
I	Research methodology Meaning of Research-Objectives of Research-Types of Research-Approaches of Research - Significance of Research - Research and Scientific Method-Importance-Research Process-Criteria of Good Research-Problems Encountered by Researchers in India.	13	Up to K5
II	Research Problem Research Problem-Selection of the Problem-Techniques Involved in Defining Problem -Research Design-Need-Features-Concepts-Types.	13	Up to K5
III	Sampling Design Census And Sample Survey - Steps in Sampling Design- Criteria of Selecting A Sampling Procedure - Characteristics of a Good Sample Design – Different Types of Sample Designs – Random Sample from an Infinite Universe-Complex Random Sampling Designs –Collection of Data –Primary Sources and Secondary Sources.	13	Up to K5

IV	Processing and Analysis Of Data Editing - Coding - Classification - Tabulation - Content Analysis – Processing of Data - Analysis of Data - Types of Test - ANOVA, F - Test, T - Test, Chi-Square-Z – Test - Non Parametric Statistics in Data Analysis- Mann Whitney U Test – Kruskal Wallis Test- Spearman’s Rank Correlation - Regression	13	Up to K5
V	Interpretation , Report Writing and Research Ethics Meaning of Interpretation-Techniques of Interpretation-Precaution in Interpretation - Research Ethics-Research Report-Significance-Precautions-Mechanism-Steps-Layout-Types- Oral Presentation	13	Up to K5

Note: The Questions should be asked in the Problems– 20%, Theory –80%

Book for Study

Kothari, C.R., “Research Methodology Methods and Techniques”, Wishwa Prakashan, New Delhi.

Books for Reference

1. Gupta, S.P “Statistical Methods”, Sultan & Chand.
2. Krishnaswami, O. R., “Methodology of Research in Social Sciences”, Himalaya Publishing House, Mumbai.
3. Devendra Thakur, “Research Methodology in Social Sciences, Deep and Deep”, New Delhi.
4. GopalLal Jain, “Research Methodology”, Mangal Deep, Jaipur.
5. Dr.L.R.Dagar, PankajArora, “Business Research Methodology”, Thakur Publishers

Web Resources

1. https://www.researchgate.net/publication/267642049_Research_methods_on_the_Internet
2. https://gent.uab.cat/diego_prior/sites/gent.uab.cat/diego_prior/files/02_e_01_introduction-to-research-methods.pdf

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

Rationale for Nature of the Course

Organize and conduct research in a more appropriate manner and write research reports and thesis

Activities to be given

Discuss and apply different research approaches and methodologies
Develop data collection instrument according to the underlying theoretical framework.
Develop research questions and hypotheses, and incorporate them into a methodologically sound research proposal for the graduate thesis/project

Name of the Course Designer: Dr. S. Santhini, Assistant Professor

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember and understand the research importance and its process	Up to K5
CLO2	Discuss and apply different techniques involved in defining the research problem	Up to K5
CLO3	Explain the different sampling procedures adapted to research.	Up to K5
CLO4	Illustrate statistical tools used to retrieve the results.	Up to K5
CLO5	Summarise key issues of interpretation and research report.	Up to K5

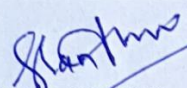

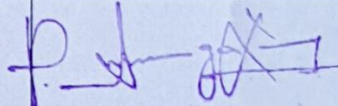
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 DR.S.SANTHINI Name & Signature	 DR.M.S. LOGANATHAN Name & Signature	 Co-ordinator Curriculum Development Cell

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I MCOM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CCP11	MARKETING MANAGEMENT	4	5	50	50	100

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

Course Objectives

1. To enable students to know the micro and macro marketing concept, various marketing strategies, modern marketing and international marketing environment.
2. To make the students to know the new product development and pricing decision making strategies.
3. To create awareness on promotion and distribution channels and supply chain management.
4. To enable the students to illustrate market research skills for designing innovative marketing strategies for business firms.
5. Students will be able to practice marketing communication skills relevant to the current trends in corporate world.

Unit	Course Contents	Hours	K Level
I	Marketing Concept Marketing Concepts and tasks – Marketing environment - economic, demographic, socio – cultural, technological, political and legal – Micro and macro marketing -Market segmentation concept - Targeting, market Positioning.	13	Up to K5
II	Products and Pricing Decisions Introduction–ImportantFeaturesofProduct– ProductPlanningandDevelopment–ProductMix– ProductDifferentiationandMarketSegmentation – New Product Development and consumer adoption process – ProductLifeCycle–PricingStrategies–Importance– Objectives–FactorsaffectingPricingDecisions– Kinds of Pricing.	13	Up to K5
III	Promotion and Distribution Channels Promotion decisions: Communication process, promotion mix - advertising, personal selling, sales promotion, publicity and public relations: Determining advertising budget: copy designing and testing: Media selection	13	Up to K5

	Advertising effectiveness: sales promotions – tools and techniques. Distribution Channel: Nature, Functions and types of distribution channels: Distribution channel intermediaries: channel management decisions: retailing and wholesaling.		
IV	Marketing Information System and Research Marketing Information System – Requisites of good MIS – Benefits of MIS – Characteristics – Market Research Process - Scope, Types, Objectives, Advantages – Marketing Research in India	13	Up to K5
V	Recent Trends in Marketing Identifying and analyzing competitors, designing competitive strategies for leaders, challengers and followers – Recent Trends in Marketing: Digital Marketing, internet marketing, E- Marketing, Social media Marketing Mobile Marketing - Green Marketing and Global Marketing.	13	Up to K5

Note: The Questions should be asked in the Theory and Case Study.

Book for Study

1. RSN Pillai and Bagavathi, "Modern Marketing", S.Chand & Co., New Delhi

Books for Reference

1. Jayachandran, S., "Marketing Management", Tata McGraw Hill, New Delhi
2. Philip Kotler, Gary Armstrong, "Principles of Marketing", hall of India, New Delhi
3. Ramaswamy, V . S and Namakumari, S, "Marketing Management: Planning, Implementation and Control Global Perspective Indian Context", Macmillan India.
4. Philip Kotler and Kevin Lane Kotler, "Marketing Management: A South Asian Perspective", Pearson Education, New Delhi.
5. Michael J Etzel, Bruce J Walker, William J Stanton and Ajay Pandit, "Marketing concepts and cases", TMH, New Delhi

Web Resources

<https://books.google.co.in/books?id=3yFDMwEACAAJ>

<https://ipsedu.in/downloads/MBABooks/principles-of-marketing-philip-kotler.pdf>

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

Rationale for Nature of the Course

To educate the students in marketing information and research

Activities to be given:

1. Customer research, new product development
2. Market research should be tracking competition and their activities through the web and printed publications.
3. Social media marketing ideas.

Name of the Course Designer: DR. T. DEEPA

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the basic principles of micro and macro marketing in the business and industry and to identify the marketing strategies.	Up to K5
CLO2	Understand the concepts of product design and pricing decisions.	Up to K5
CLO3	Apply new strategies for promoting of sales and supply chain network and to evaluate the impact of digital marketing.	Up to K5
CLO4	Analyze the marketing information system and research.	Up to K5
CLO5	Understand and apply the recent trends in global marketing and social media marketing.	Up to K5

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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 DR. T. DEEPA Name & Signature	 DR. M.S. LOGANATHAN Name & Signature	 Co-ordinator

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: I.M.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CCP12	PROGRAMMING WITH JAVA & HTML	4	4	50	50	100

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

Course Objectives

1. To understand the fundamental concepts of Object Oriented Programming.
2. To acquire the knowledge of controls statements and interfaces.
3. To gain knowledge about methods and threads.
4. To learn HTML coding for developing web pages.
5. To enable the students to understand the hyperlink concept in HTML.

Unit	Course Contents	Hours	K Level
I	Fundamentals of Java Features of Java– difference from C and C++- Java and internet-Java Environment-Java language :An overview–Simple java program-Java Program structures-Java Tokens–Implementing Java Program-JVM.	10	Up to K5
II	Data Types and Control Flow Constants-Integer Constants- Real Constants-Variables- Data types in Java - Integer types- Floating Point Types Character Type -Boolean -Declaration of Variables-Scope of Variables Arithmetic ,relational ,logical, assignment operators- Decision Making and Branching-Decision Making and Looping-jumps in loops.	10	Up to K5
III	Classes and Threads Defining a Class-Creating Objects- Method Declaration-Fields Declaration.OneDimensionalArray-CreatinganArray-Strings-MultipleInheritance-Creating Threads-Extending Thread Classes-Stooiping and Blocking A Thread-Life Cycle of a Thread	10	Up to K5
IV	Web Design and HTML Basics of HTML - Introduction, History and Generations Of HTML. HTML In Web Designing: Role Of HTML In Designing A Web Page – Requirements: Text Editor – Web Browser. Alignment and Formatting;	11	Up to K5

	Basic Formatting, Pre-FormatText,Comment,SpecialCharacters,FormatText,Emphasize,Superscript And Subscript, Font Style and Size, Color, Margins, Mono Spaced Font, Block Quote. Table Creation In HTML: Table Elements, Sample HTML Program using Table Elements.		
V	Designing WebPages Link - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link - Hypertext Links. Lists: Ordered lists-Unordered lists-Nested lists-Definition List. Sample HTML Documents using various listing Tags. Introduction to Forms – Set up a Form – Text Box – Check Boxes – Radio Buttons– Menu –Frames. Linking Images, Sounds and Videos to a Web Page using HTML.	11	Up to K5

Note: The Questions should be asked in the Theory.

Book for Study

1. *Balagurusamy. E*, "Programming with java- A primer", Tata McGraw Hill Publications, NewDelhi.
2. "Internet and Web designing", Mac millan IndiaLtd

Books for Reference

1. Xavier.C, "WorldWideWebdesignwithHTML", TataMcGrawHillPublications, NewDelhi.
2. Patrick Naughton and Herbert Schildt, "The Complete Reference Java2", Tata McGraw Hill Publications. NewDelhi.
3. Paul Deital Harvey Deitel, "Java-How to Program", PHI Learning Pvt. Ltd.,NewDelhi.
4. StephenR.Schach, "Java-software Engineering", Tata Mc Graw Hill Education Pvt.Ltd., New Delhi.
5. AlexisLeonandMathewsLeon, "InternetforEveryone", LeonTechWorld, Chennai.

Web Resources

[https://en.wikipedia.org/wiki/Resource_\(Java\)](https://en.wikipedia.org/wiki/Resource_(Java))

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

Rationale for Nature of the Course

Understand the basic concept of Object Oriented Programming and developing web pages using HTML.

Activities to be given

Develop conceptual understanding of Object Oriented Programming.

Develop Programming language about Java environment.

Develop Web pages using HTML.

Name of the Course Designer: Mr.P.Tamilselvan**Course Learning Outcomes**

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Remember the strength and weakness of Object Oriented programming	Up to K5
CLO2	Understand the different types of control structures and interfaces.	Up to K5
CLO3	Apply the functions and threads in JAVA applications.	Up to K5
CLO4	Analyze the basic concept of HTML and implement the coding to create web pages.	Up to K5
CLO5	Evaluate the various hyperlinks to connect various HTML pages together.	Up to K5


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

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 Mr.P.Tamilselvan Name & Signature	 DR.M. S. LOGANATHAN Name & Signature	 Co-ordinator

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

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS				CLASS: IM.COM CA				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CCP13	PRACTICAL: II - JAVA & HTML	3	5	50	50	100

Nature of Course	Employability Oriented	✓
	Entrepreneurship Oriented	
	Skill Development	✓

Course Objectives

1. To understand fundamental concepts of Object Oriented Programming and JAVA.
2. To gain knowledge about Java language syntax and semantics to write Java programs
3. To use the Java environment to create, debug and run simple Java programs.
4. To develop web pages using different Tags.
5. To write and test simple HTML programs.

Unit	Course Contents	Hours	K Level
I	1.The Fibonacci sequence is defined by the following rule: the first two values in the sequence are 1 and1. Every subsequent value is the sum of The two values preceding it. Write a java program that uses both recursive and non-recursive functions to print the value in the Fibonacci sequence. 2.Write a java program that prompts the user for an integer and then print out all prime numbers upto that integer. (use scanner class to read input)	13	Up to K5
II	3. Write a Java Program that Reads a Line of Integers, and then display search Integer, and the Sum of all the Integers (Use String Tokenize Class of Java). 4. Write a Java Program that Checks Whether a Given String is a Palindrome or Not. Ex: MADAM is a	13	Up to K5

	Palindrome.		
III	5. Write a Java Program to Multiply Two Given Matrices. 6. Write a Java Program to Make Frequency Count of Words in a Given Text. 7. Write a Java Program to Demonstrate String Comparison Using == And Equals Method.	13	Up to K5
IV	8. Create a Static Webpage Using Table Tags of HTML. 9. Create Webpage Using List Tags of HTML. 10. Create Web page to Include Video Clipping using HTML Tag.	13	Up to K5
V	11. Create Employee Registration Webpage Using HTML form Objects. 12. Create a Frame to Display a Multi form Document. 13. Create a Resume using HTML Tag.	13	Up to K5

Rationale for Nature of the Course

Understand the basic concept of Object Oriented Programming and developing web pages using HTML.

Activities to be given

- Develop conceptual understanding of Object Oriented Programming.
- Develop Programming language about Java environment.
- Develop Web pages using HTML.

Name of the Course Designer: Mr.P.Tamilselvan

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the basic concepts of Java.	Up to K5
CLO2	Understanding and analyzing the data types and string functions.	Up to K5
CLO3	Apply different types of operators to develop Java programs.	Up to K5
CLO4	Analyze and develop web pages using HTML Tags.	Up to K5
CLO5	Evaluate the various designing tags in HTML for creating and developing an effective web page.	Up to K5

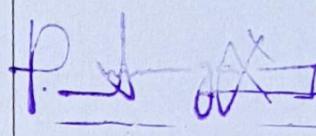
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-Ordinator
 Mr.P.Tamilselvan Name & Signature	 DR.M.S. LOGANATHAN Name & Signature	 _____ _____

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