

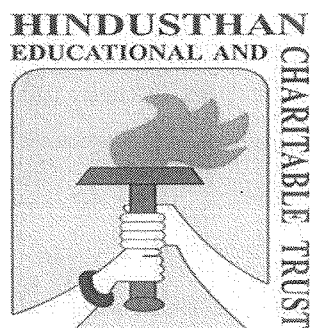
**LEARNING OUTCOMES–BASED CURRICULUM
FRAMEWORK (LOCF)**

in the

UNDERGRADUATE PROGRAMME

BACHELOR OF COMMERCE WITH ACCOUNTING & FINANCE

**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 with Accounting & Finance. The programme offer an outcome based syllabus which caters to the varying needs of students and built on a strong foundation of academic excellence, application based learning and futuristic vision. 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 accounting & Finance 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 provide excellence in teaching and to prepare undergraduate students to be a productive member of their profession and society. We provide service that is responsive to the evolving needs of our stakeholders.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1: Possess expertise in the domains of commerce with Accounting & finance.

PEO 2: Use knowledge and skills of accounting and finance in all areas of business operations

PEO 3: Become the full-fledged accounting and finance professionals.

PEO 4: Apply the practical knowledge gained over the years in the field of auditing, tax filing, share market and other finance related services etc., ensuring them in practicing ethical societal role.

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

PROGRAMME OUTCOME (PO)

PO1: DISCIPLINARY KNOWLEDGE: Gain knowledge of various accounting methodologies required in the modern day business entities.

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: More accountable to the environment and the society by adopting ethical, eco-friendly and society centric methods of conducting business.

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: Understand the concepts of basic accounting and business operations.

PSO2: Advance in the career by being flexible and adapting to changes.

PSO3: Be energetic and actively engage in contribution to the society and appraise the multi-dimensional business situations and assess the financial health of companies.

PSO4: Apply the knowledge of the business policies, auditing, finance etc., both at the macro and micro level.

PSO5: Analyze the economic, social and environmental issues related to business.

**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS),
COIMBATORE-641028**

SCHEME OF EXAMINATIONS - CBCS & LOCF PATTERN

(For the Students admitted from the Academic year 2022-2023 and Onwards)

UG PROGRAMME

Programme: Commerce

Branch: Accounting & Finance

Part	Course Code	Course Type	Course Title	Credit points	Lecture Hours/ Week		Exam Duration (hours)	MAX. MARKS		
					Theory	Practical		I.E.	E.E	Total
Semester - I										
I	22LAT01/ 22LAH01/ 22LAM01/ 22LAF01	MIL	Tamil-I/ Hindi-I/ Malayalam – I/ French-I	4	6	-	3	50	50	100
II	22ENG01	AECC	English – I	4	6	-	3	50	50	100
III	22CFU01	DSC	CORE-I Principles of Accountancy	5	6	-	3	50	50	100
III	22CFU02	DSC	CORE-II Principles of Finance	4	6	-	3	50	50	100
III	22CFU03	GE	Allied-I Business Economics	4	5	-	3	50	50	100
IV	22CFUE01	AEE	Open Elective – I	2	3	-	3	100		100
IV	22GSU01	AECC	Environmental Studies	1	2		2	50	-	50
	22CFUV01	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/	MIL	Tamil-II/ Hindi-II/ Malayalam-II/	4	6	-	3	50	50	100

	22LAF02		French-II							
II	22ENG02	AECC	English – II	4	6	-	3	50	50	100
III	22CFU04	DSC	CORE - III Advanced Financial Accounting	5	5	-	3	50	50	100
III	22CFU05	DSC	CORE-IV Business Law	4	4	-	3	50	50	100
III	22CFU06	DSC	CORE-V Practical-I Computer Applications in Business Practices- I	2	-	4	3	50	50	100.
III	22CFU07	GE	Allied-II Business Communication	4	4	-	3	50	50	100
III	22CFU08	DSE	Electives – I	3	3	-	3	50	50	100
III	22CFU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	22CFUV02	SEC	VAC-II/Life Skills-II @ / SEC– Language	1*	2		2	50	-	50**
IV	22CFUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
Total				27	32	4		450	350	800
Semester – III										
III	22CFU10	DSC	CORE -VI Corporate Accounting	5	5	-	3	50	50	100
III	22CFU11	DSC	CORE -VII Principles of Auditing	4	5	-	3	50	50	100
III	22CFU12	DSC	CORE -VIII Banking Theory Law & Practice	4	5	-	3	50	50	100
III	22CFU13	DSC	CORE-IX Practical II Computer Applications in Business Practices- II	3	-	5	3	50	50	100
III	22CFU14	GE	Allied-III Business Mathematics	4	5	-	3	50	50	100
III	22CFU15	DSE	Electives-II	3	3	-	3	50	50	100
IV	22CFUE02	AEE	Open Elective-II	2	3		3	100		100
IV	22GSU02	AECC	Human Rights	1	2		2	50		50
IV	22CFUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	22CFUJ03	SEC	Online Course	-	1			-	-	C/N C ^z
Total				26	31	5		450	300	750
Semester - IV										
III	22CFU16	DSC	CORE -X Higher	5	5	-	3	50	50	100

			Corporate Accounting							
III	22CFU17	DSC	CORE-XI Income Tax Law and Practice	5	5	-	3	50	50	100
III	22CFU18	DSC	CORE-XII Research Methodology	4	5	-	3	50	50	100
III	22CFU19	DSC	CORE-XIII Investment Management	4	5	-	3	50	50	100
III	22CFU20	GE	Allied-IV Business Statistics	4	5	-	3	50	50	100
III	22CFU21	DSC	CORE-XIV Basics of Business Analytics	4	4	-	3	50	50	100
III	22CFU22	SEC	Internship / Institutional Training / Mini-Project	1	-	-	-	100	-	100
IV	22CFUV03	ACC	VAC-III	1*	2	-	2	50	-	50**
IV	22CFUJ04	SEC	Aptitude / Placement Training	Grade*	2	-	2	50	-	50**
IV	22CFUJ05	SEC	Online Course	-	1	-	-	-	-	C/N C [≠]
IV	22GSU03	AECC	Internet Security	1	2	-	2	50	-	50
V	22GSU04	AECC	Extension Activities NSS/NCC/SPORTS/YRC/SIS/SA#	2	-	-	-	-	-	C/N C [≠]
Total				30	36			450	300	750
Semester – V										
III	22CFU23	DSC	CORE-XV Management Accounting	5	6	-	3	50	50	100
III	22CFU24	DSC	CORE-XVI Cost Accounting	5	6	-	3	50	50	100
III	22CFU25	DSC	CORE-XVII Indirect Taxation	4	5	-	3	50	50	100
III	22CFU26	DSC	CORE-XVIII Advanced Financial Management	4	5	-	3	50	50	100
III	22CFU27	DSC	CORE-XIX Strategic Management	4	5	-	3	50	50	100
IV	22CFUE03	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	22CFUV04	ACC	VAC-IV	1*	2	-	2	50	-	50**
IV	22CFUJ06	SEC	Aptitude / Placement Training	Grade*	2	-	2	50	-	50**
IV	22CFUJ07	SEC	Online Course	-	1	-	-	-	-	C/N C [≠]
IV	22CFUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-

IV	22PAUJ07	SEC	Online Course	-	1		-	-	-	C/N
IV	22PAUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	C†
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.
- I.E-Internal Exam
- E.E-External Exam
- JOC-Job Oriented Course

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	5 /4 /2 / 3	83	100	2000
	Allied /GE	4	4	16	100	400
	Electives/DSE	4	3	12	100	400
	Project SEC	1	4	4	100	100
	<i>Internship/Institutional Training/Mini-Project</i>	2	1	2	100	200
Part IV	Open Electives /AEE	3	2	6	100	300
	AECC –EVS/ HR/IS/GA/LE	5	1	5	50	250
	<i>Value Added Course</i>	2	1	2*	50	100**
	Aptitude / Placement Training / SEC	4	Grade*	Grade*	50	200**
	Online courses / SEC	3	-	-	-	C/NC
	Life Skills / SEC	2	1	2*	50	100**
	<i>SDR- Student Development Report</i>	1	2	2*	-	-
Part V	Extension Activities NSS / CC/Sports/YRC / SIS / SA –AECC	1	-	2	-	C/NC
	Total			146 + (6**)		4050 + (400**)

List of Open Elective Papers & VAC / JOC	
Open Electives	<p>Yoga for Human Excellence</p> <p>Human Health & Hygiene</p> <p>Indian Culture and Heritage</p> <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>Start-up 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>Job Oriented /Value Oriented Courses</p> <p>Stock Broking</p> <p>Digital Marketing</p> <p>Value Added Courses</p> <p>Insurance Management</p> <p>Introduction to Information Technology</p> <p>Personal Investment Management</p> <p>Internet & Web Designing</p> <p>Information Technology in Business</p> <p>Basics of Business Analytics</p> <p>Advanced Corporate Strategy</p> <p>Accounting for Managerial Decisions</p> <p>Courses offered by the Departments to other Programmers</p> <p>Basics of Finance</p> <p>Business Finance Management</p> <p>Techniques for Investment Management</p>

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	22CFU08 - A	Principles of Management
	22CFU08 - B	E – Commerce
Electives/ DSE-II	22CFU15 - A	Organizational Behaviour
	22CFU15 - B	Business Ethics & Corporate Governance
Electives/ DSE-III	22CFU28 - A	Computer Application in Business
	22CFU28 - B	Working Capital Management
	22CFU28 - C	Insurance Management
Electives/ DSE-IV	22CFU29 - A	Introduction to Information Technology
	22CFU29 – B	Principles of Marketing
	22CFU27 – C	Entrepreneurship Development

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Syllabus Coordinator

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BOS-Chairman/Chairperson

Head of the Department,
Department of Commerce PA & AE,
College of Arts & Science (Autonomous)
Coimbatore - 641028

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Academic Council – Member Secretary

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PRINCIPAL

UG - Scheme of Evaluation (Internal & External Components)

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

1. Internal Marks for all UG

Components	Marks
Test I	10
Test II	10
Model Exam	10
Assignment	5
Attendance*	5
Internal Assessment components **	10
TOTAL	50

*Split-up of Attendance Marks

- * 75-79 - 1 marks
- * 80-84 - 2 marks
- * 85-89 - 3 marks
- * 90-94 - 4 marks
- * 95-100 - 5 marks

** List of components for Internal Assessment (MCQ Compulsory)

S.No	Components
1	Multiple choice questions
2	Club activities
3	Assignment
4	Seminar

(Any two components from the above list with five marks each will be calculated
.2x5=10 marks)

2. a) Components for Practical I.E.

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

b) Components for Practical E.E.

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

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

Institutional /Industrial Training (I.E)		Mini Project (I.E)	Major Project Work		
Component	Marks	Marks	Component	Marks	Total Marks
Work diary	25	-	I.E: a)Attendance	20	50
Report	50	50	b)Review/Work diary*	30	
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/Excercise	20
Record	5
Viva	5
Total	50

The Internal mark 50 will be converted into 25.

9. For the candidates admitted under the Fast Track System (FTS) must register their names to their concerned department heads and get approval from the COE office at the beginning of the III semester.
10. Students who are not willing to select the Project/Research work in Semester VI, can chose the theory papers offered by their departments as per the prescribed theory pattern.
11. Self Study will be a Core Paper of the department for which the examination pattern will be as like part III courses is followed.
12. NSS / NCC/Sports/YRC / SIS / SA is mandatory for all students as per New Education Policy and the students must attend the allocated hours within two years and complete the programme. They will be evaluated during the end of second year (Fourth Semester) and also a certificate will be issued.
- 13.SDR – Student Development Report to be received by the department from the students till end of the fifth semester. (Evidences of Curricular activities and Co-curricular activities)
- 14.For online courses minimum of 2 certificates in any of the online platform is mandatory.
- 15.Open elective courses:
Departments can offer list of subjects which teaches moral ethics to the young community for the better future. The topics relevant to Indian ethics, Culture, Women rights, Yoga, Green farming, Indian constitution etc., as an open elective courses. These courses can be offered by the department or other department as inter department courses. Marks earned for this courses will not be included for CGPA calculations.

Extension Activities

NSS – National Service Scheme, as enrolled member with the College Unit.

NCC – National Credit Corps, as enrolled member with the College Unit.

SPORTS – Sports & Games Participation with College Team

YRC/RRC–Youth Red Cross / Red Ribbon Club, as enrolled member with the College Unit.

Rotaract Club - Rotaract Club, as enrolled member with the College Unit.

SIS – Special Interest Subjects, as approved by the Academic Council

SA – Social Activity for not less than 50 hours with NGGO like Aram Foundation / Shanthy Social Service /Siruthuli /Kulangal Pathukappu Amaipu /Old age Home /Nature Foundation / etc.

Regulations of Fast Track System (FTS)

- From the academic year 2021-22, our college is offering Fast Track System (FTS) for all UG and PG programmes. In this system, we are offering two courses under the course type of Discipline Specific Elective (DSE) in the sixth semester for all UG programmes and fourth semester for all PG programmes, which are equivalent and related with National Programme on Technology Enhanced Learning/Study Webs of Active-Learning for Young Aspiring Minds (NPTEL/SWAYAM) courses.
- The students have the option of taking two subjects of the sixth semester of their programme through NPTEL/SWAYAM portal from the list given by NPTEL and can complete the online course before fifth semester and submit the received original certificates to the COE office for getting approval. If the student completes these courses before the beginning of the sixth semester (UG)/fourth semester (PG), the candidate can be considered and exempted to write the examination from the assigned DSE courses in the sixth semester/fourth semester. They should complete only the self study course and project work during the VI/IV semester as assigned in the scheme. The candidate who completes the online courses and submits the successful course completion credentials, the credit transfer will be considered as per our Scheme of Examination for qualifying the degree. **The minimum duration of the registered online course must be 12 weeks.** Course duration of less than 12 weeks will not be considered.
- For all PG programmes, the candidates who were admitted during the academic year 2021-2022 under the Fast track system, for the self study course, the internal mark component will be as follows. For others regular internal pattern follows.

TEST	Max. Marks	Mode
CIA I	50 (50x1=50)	Online objective type
Model Exam.	50 (50x1=50)	Online objective type

Out of these two tests, the total marks will be converted into 40 marks as Internal.

- For all UG programmes, the candidates who were admitted during the academic year 2021-2022 under the Fast track system, for the self study course, the internal mark component will be as follows. For others regular internal pattern follows.

TEST	Max. Marks	Mode
CIA I	50 (50x1=50)	Online objective type
CIA II	50 (50x1=50)	Online objective type
Model Exam.	50 (50x1=50)	Online objective type

Out of three tests, the total mark will be converted into 30 marks as Internal.

- For the students admitted in Fast Track System, must enroll their names to the concerned department heads and get approval from the COE office at the beginning of III semester for all UG Programmes and at the beginning of II semester for all PG programmes.
- The students who cleared and got certified for online courses under the fast track system, the grade obtained will be converted into average marks of range. The received certificates must be submitted to the COE office for approval of the Controller and the Principal. The FTS courses will be treated as fully external.

DEPARTMENT OF COMMERCE – ACCOUNTING & FINANCE				CLASS: I B.Com (AF)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CFU01	PRINCIPLES OF ACCOUNTANCY	5	6	50	50	100

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

Course Objectives

1. To have a basic knowledge of accounting system in India
2. To understand and explain the principles of accounting system
3. To prepare the books of accounts of a business
4. To have a knowledge of accounting for hire purchase accounting and Royalty
5. 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		Up to K4

	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	
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

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

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. Preparation of Final Accounts of Business entities.
3. Problems on Hire purchase ,Royalty, Consignment and Joint Venture

Course Learning Outcomes

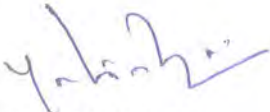


CLOs	On Completion of the Course the students should be able to	K – Level
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CLO1	Describe the need and importance of various accounting modes in business	Up to K4
CLO2	Interpret the application of various modes of accounting	Up to K4
CLO3	Relate the 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
 Colbator - 411 004

DEPARTMENT OF COMMERCE – ACCOUNTING & FINANCE	CLASS: I B.Com (AF)
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Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CFU02	PRINCIPLES OF FINANCE	4	6	50	50	100

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

Course Objectives

1. To aims at providing students with a thorough foundation in finance with special emphasis on financial concepts and application in practice.
2. To give an overall view of the components of the financial system and Role and functions of Financial Institutions in India.
3. To impart the knowledge on concepts and analysis of the time value of money with Present values and Future values of an annuity.
4. To understanding of the comparison of the costs of various sources of capital to decide the optimum one.
5. To acquaint the students with the tools and techniques of Financial Statement Analysis for decision making of the organisation financial activities.

Unit	Course Contents	Hours	K Level
I	Introduction to Finance Nature and Scope of Finance – Relationship of Finance with other Disciplines – Functions of Finance – Role of Financial Manager – Types of Finance - Purpose of Finance – Sources – Concepts – E – Finance – Meaning – Importance – Delivery of E- Finance – Finance Functions	14	Up to K4
II	Financial Systems Financial Systems- Components Financial Institutions – Overview of Financial Markets – Challenges Facing the Financial Services Industry – Cybercrime in Finance – Regulatory Compliance in Finance – Fintech Disruption of Financial Services Industry – Artificial Intelligence in Finance–	14	Up to K4
III	Time Value of Money Meaning - Basic Concepts – Need – Rational Application – Present values and Future values – Present values and Future values of an annuity – Solving problems : When interest rate is known	15	Up to K4
IV	Cost of Capital Basic Concepts – The cost of Specific Sources of Capital, the Cost of Long-term debt - Preferred stock - Common Stock – The Weighted Average Cost	14	Up to K4

V	Financial Statement Analysis Financial Statement analysis – Financial Analysis – Tools used for Analysis – Basic Ratios – Types – Its Application in Decision Making – Expense Manager – Mobile Applications for personal Finance Management	15	Up to K4
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Note: The Questions should be asked in the ratio of 30% Problems and 70 % for Theory

Book for Study

1. *Dr.R.K.Sharma & Shashi K.Gupta, "Financial Management", 8th Edition, Kalyani Publishers, New Delhi.*

Books for Reference

1. *M.Panday, "Financial Management", 11th Edition, Vikas, Publications*
2. *Micheal Eugene, "Financial Management", 12th Edition, Cengage Learning India, New Delhi.*
3. *Kulkarni P.V., Sathya Prasad B.C, "Financial Management", 8th Edition (Reprint) Himalaya Publishing House, Mumbai.*

Web Resources

1. www.finmarketguru.com
2. www.moneycontrol.com

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

Rationale for Nature of the Course

Can enable the students in understanding the sources of Business Finance and to pursue higher studies.

Activities to be given

1. Prepare charts on the various Finance sources.
2. Assignment on problems relating to Time value, cost of Capital and financial Statement Analysis.
3. Assignments on application of Financial Analysis tools for decision making.

Course Learning Outcomes




CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Analyzing the basic concepts of finance and inferring its management system along with concepts	Up to K4
CLO2	Exploring the Indian Financial system and its functions of various financial institutions in India.	Up to K4
CLO3	Apprise to computing the value of money on financial Institution in India	Up to K4

CLO4	Examining the various sources of capital in Financial Institutions in India	Up to K4
CLO5	Discovering the business performance of financial Institutions 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
 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 – ACCOUNTING & FINANCE				CLASS: I B.Com (AF)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	GE	22CFU03	BUSINESS ECONOMICS	4	5	50	50	100

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- utility analysis 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-Douglas Production Function.	10	Up to K4
IV	Cost Output Relationship Cost analysis: Cost concepts and classification, cost – output relationship Determinants of cost – short run and long run cost theory – Modern Theory of Cost – Relationship between cost and production function - cost control and cost reduction – Concept of Revenue –	13	Up to K4

	Different Types of Revenues – scale of economies.		
V	Market Structure Market structure – Perfect competition: features, Assumptions – Equilibrium of the firm – imperfect 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	Up to K4

Note: The Questions should be asked 100 % Theory

Book for Study

1. Dr.S.Sankaran “Business Economics” Margham Publications, Chennai

Books for Reference

3. T.Aryamala “Business Economics” Vijay Nicole imprints private limited, Chennai
4. S.K.Misra, V.K.Puri, “Business Economics”, Himalaya Publishing House, 5th Edition, New Delhi
5. R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi “Managerial Economics” S.Chand & Company Limited New Delhi.
6. Dr.A.Kalaiselvi “Managerial Economics” Aruna Publications, Chennai .
7. 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


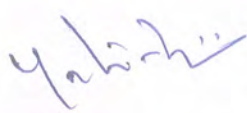
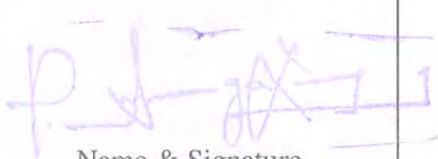
Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Discovering the concept of business economic theory and market structure in India	Up to K4
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
 Coimbatore-641 028.

DEPARTMENT OF COMMERCE – ACCOUNTING & FINANCE	CLASS: I B.Com (AF)
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Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CFU04	ADVANCED FINANCIAL ACCOUNTING	5	5	50	50	100

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

Course Objectives

1. To get an idea of the partnership fundamentals
2. To understand the need and importance of partnership accounting , Branch accounting and Fire claims
3. To learn the accounting procedures during different situations in partnership
4. To have a knowledge on the different modes of dissolution of a firm
5. 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 -	12	Up to K4

V	Including Insolvency of Partners - Sale to a Limited Company – Piecemeal Distribution – Surplus Capital 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 HousePvt 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, Charumathi.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

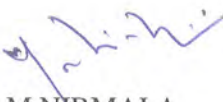
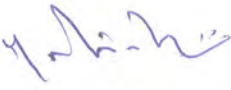
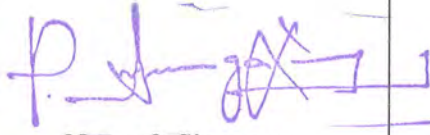
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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
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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 – ACCOUNTING & FINANCE				CLASS: I B.Com (AF)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CFU05	BUSINESS LAW	4	4	50	50	100

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

Course Objectives			
<ol style="list-style-type: none"> To acquaint knowledge about the Laws relating to modern day business. To know about Indian Contract Act and its implications in business To learn about Sale of Goods Act 1930 and its application in business To understand Partnership Act 1932 To have an idea about the implications of The Limited Liability Partnership Act 			
Unit	Course Contents	Hours	K Level
I	Formation of Indian contract act Meaning and definition – Nature and Essential elements of contract – Classifications of contract. Valid contract - Offer and acceptance – Considerations – Capacity to party – Free consent	10	Up to K4
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
	The Limited Liability Partnership Act Definition – Body corporate – Business - Partner –		Up to K4

V	Salient features of LLP– Advantages and disadvantages of LLP – LLP and Company – Incorporation of LLP – Winding up and Dissolution of LLP.	10	
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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 a 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


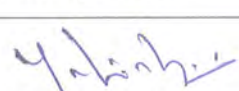
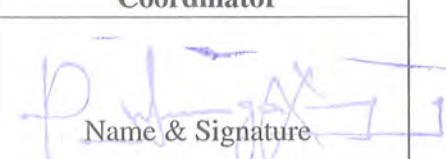
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	Programme Outcomes (with Graduate Attributes)				
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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 – ACCOUNTING & FINANCE				CLASS: I B.Com (AF)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CFU06	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 Prepare a Company Letter Head Using water Mark with Logo	16	Up to K4

<p>MS EXCEL</p>	<p>7. Design the Pay Roll of a company by considering the following conditions:</p> <ul style="list-style-type: none"> a. Dearness Allowance - 40% on Basic Pay b. House Rent Allowance –Rs.4000 c. Medical Allowance –Rs.1000 d. 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> <ul style="list-style-type: none"> a. Change heading of column into bold b. Make necessary alignment like centre, left, right, etc., c. Rename the sheet d. Insert a new sheet e. Move a sheet f. Delete a sheet g. Hide/Unhide Column h. 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>	<p>16</p>	<p>Up to K4</p>
<p>MS POWER POINT</p>	<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 product.</p> <p>18. Design slides for the headlines News of a</p>	<p>16</p>	<p>Up to K4</p>

	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		

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



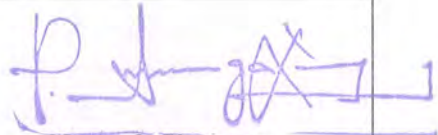
CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Exploring the various features available in MS-Word, MS-Excel, MS PowerPoint and Google Docs, Google Sheet and Google Slides and use them	Up to K4
CLO2	Analyzing the various in-built functions in MS-Word, MS-Excel and MS 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
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 Dr.J.CHRISTOPHER Name & Signature of the Staff	 Dr.M.NIRMALA Name & Signature	 Name & Signature
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Co-ordinator
 Curriculum Development Cell
 Hindusthan College of Arts & Science,
 Coimbatore-641 028.

DEPARTMENT OF COMMERCE – ACCOUNTING & FINANCE				CLASS: I B.Com (AF)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	GE	22CFU07	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> – Barriers to Communication – Ways to Overcome Barriers – <i>Etiquettes of Communication*</i> .	10	Up to K4
	Effective Speaking		Up to K4

II	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	
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, NewDelhi
2. Rodriquez .M. V., "Effective Business Communication Concept" Vikas Publishing Company, NewDelhi.
3. Varinder Kumar, " Business Communication", Kalyani Publishers, NewDelhi
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

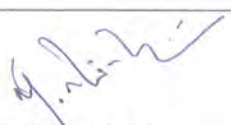
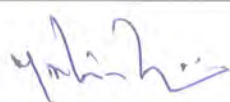
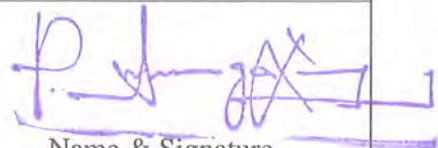
CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Analyzing the various aspects of business communication	Up to K4
CLO2	Demonstrate the different types of skills required in business communication	Up to K4
CLO3	Examining the need for business communications to handle various 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)				
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CLO 1	3	3	2	2	3
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3 – Advance Application 2 – Intermediate Level 1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC
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		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,
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DEPARTMENT OF COMMERCE – ACCOUNTING & FINANCE				CLASS: I B.Com (AF)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE	22CFU08-A	PRINCIPLES OF MANAGEMENT	3	3	50	50	100

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

Course Objectives

1. To enable the Students to understand the Management Principles
2. To know the importance management principles in business
3. To understand the scope of functions of management in a business organization
4. To know the influence of management principles in business decision making
5. 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	8	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	7	Up to K4

	Types– MBE.		
III	Organizational Function Organizing: Nature and Purpose - Importance – Process – Structure Types - Organization chart - Departmentation - Span of Control - Centralization and Decentralization- Delegation of Authority.	7	Up to K4
IV	Staffing and Training Staffing – Meaning – Importance – Staffing Process – Job Evaluation - Recruitment, selection and placement – Training and development – Methods of Training – Training Programme – Performance Appraisal and Promotion.	7	Up to K4
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	7	Up to K4

Note: The Questions should be asked as 100 % Theory

Book for Study

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

Books for Reference .

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

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 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 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 organization 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 organization management applied with theories	Up to K4



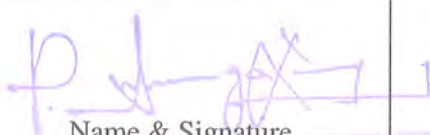
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CLO 5	3	3	2	2	3

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 – ACCOUNTING & FINANCE				CLASS: I B.Com (AF)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSE	22CFU08-B	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
V	Future Trends Future of Internet Commerce - Hard ware Technology trends –Software technology trends - Information trends.	8	Up to K4

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. KamalleshK.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)

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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

Co-ordinator
 Curriculum Development Cell
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