

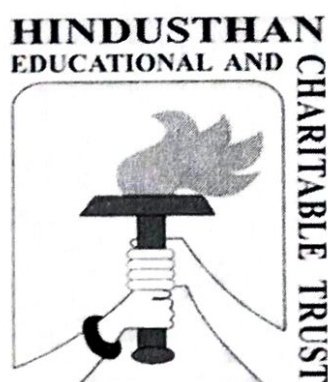
**HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
LEARNING OUTCOMES–BASED CURRICULUM FRAMEWORK
(LOCF)**

in the

UNDERGRADUATE PROGRAMME

**BACHELOR OF COMMERCE WITH CORPORATE
SECRETARYSHIP**

**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 Corporate Secretaryship. The department inspires the students to take-up professional courses and to produce skillful employable and ethical graduates.

VISION

To provide knowledge based education and equip the students to grow with ever-changing corporate scenario.

MISSION

To provide skillful, employable, ethical graduates through innovative teaching learning methods. To frame the novel course structure and syllabi in order to bring out the hidden potentials of the Students.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO1: To Exercise Professional Skills, Values, Team Spirit and High Leadership and to accept The challenges in the Industry and Academics.

PEO 2: To Cope up with the latest developments in contemporary, National and global level through effective transaction of the curricular and co-curricular aspects.

PEO 3: Graduates may take up successful professional careers and apply their knowledge in corporate world

PEO 4: Graduates will demonstrate in depth grounding in law and accountancy concepts

PEO 5: To impart quality education creating employable graduates.

PROGRAMME OUTCOME (PO)

PO1: Graduates will have knowledge in Accountancy, various laws, taxation and management concepts.

PO2: Graduates will be able to solve real time challenges faced by them incorporates and industries

PO3: On completion of the programme the students will display ethical working style and social responsibility in terms of Environment sustainability and corporate ethics.

PO4: Graduates are trained to be team players and professional communicators.

PO5: The curriculum provides skill enhancement and research exposure to ensure lifelong learning.

PROGRAMME SPECIFIC OUTCOME (PSO)

On successful completion of Bachelor of Commerce in Corporate Secretaryship Programme, students will be able to

PSO1: Acquire knowledge in Company law and Secretarial Practice

PSO2: Understand and apply various laws relating to trade and commerce

PSO3: Take up Company Secretary Course (ACS)

PSO4: Plan their career in professions like Chartered accountant, Cost and management

Accountant, Legal advisor

PSO5: Apply ethical corporate behavior and comply with various laws imposed on corporates and business enterprises.

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

SCHEME OF EXAMINATIONS - CBCS & LOCF PATTERN

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

UG PROGRAMME

Programme: B.COM Branch: CORPORATE SECRETARYSHIP

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	22CSU01	DSC	CORE-I Principles of Accountancy	4	6		3	50	50	100
III	22CSU02	DSC	CORE-II Business Management	4	6		3	50	50	100
III	22CSU03	GE	ALLIED-I Business Economics	4	5		3	50	50	100
IV	22CSUE01	AEE	Open Elective – I	2	3		3	100	-	100
IV	22GSU01	AECC	Environmental Studies	1	2		2	50	-	50
IV	22CSUV01	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				23	36			400	250	650
SEMESTER- II										
I	22LAT02 22LAH02 22LAM02 22LAF02	MIL	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	4	6		3	50	50	100
II	22ENG02	AECC	English – II	4	6		3	50	50	100
III	22CSU04	DSC	CORE -III Financial Accounting	4	5		3	50	50	100

III	22CSU05	DSC	CORE-IV Business Law	4	4		3	50	50	100
III	22CSU06	DSC	CORE -V Corporate Communication	4	4		3	50	50	100
III	22CSU07	GE	ALLIED-II Corporate Finance	4	4		3	50	50	100
III	22CSU08	DSE	Elective/DSE-I/Practical	2		3	3	50	50	100
III	22CSU09	SEC	Internship / Industrial Visit / Mini Project	1	-	-		100		100
IV	22CSUV02	SEC	VAC-II/Life Skills-II @ /SEC/Language	1*	2		2	50	-	50**
IV	22CSUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
Total				27	33	3		450	350	800
				SEMESTER- III						
III	22CSU10	DSC	CORE-VI Higher Financial Accounting	5	5		3	50	50	100
III	22CSU11	DSC	CORE-VII Company Law & Secretarial Practice -I	4	5		3	50	50	100
III	22CSU12	DSC	CORE-VIII Corporate Law	4	5		3	50	50	100
III	22CSU13	DSC	CORE-IX Management Accounting	4	5		3	50	50	100
III	22CSU14	GE	ALLIED-III Business Mathematics	4	5		3	50	50	100
III	22CSU15	DSE	Elective/DSE -II	3	3		3	50	50	100
IV	22CSUE02	AEE	Open Elective-II	2	3		3	100		100
IV	22GSU02	AECC	Human Rights	1	2		2	50		50
IV	22CSUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	22CSUJ03	SEC	Online Course	-	1			-	-	C/ NC ^z
Total				27	36			450	300	750
				SEMESTER- IV						
III	22CSU16	DSC	CORE-X Corporate Accounting	5	6		3	50	50	100
III	22CSU17	DSC	CORE-XI General Law	5	5		3	50	50	100
III	22CSU18	DSC	CORE-XII Company Law & Secretarial Practice -II	4	5		3	50	50	100

III	22CSU19	DSC	CORE-XIII Income Tax Law and practice	4	5		3	50	50	100
III	22CSU20	GE	ALLIED-IV Business Statistics	4	5		3	50	50	100
III	22CSU21	DSC	CORE-XIV Securities Law & Financial Markets	3	3		3	50	50	100
III	22CSU22	SEC	Internship /Institutional Training /Mini-Project	1	-		-	100	-	100
IV	22CSUV03	ACC	VAC-III	1*	2		2	50	-	50**
IV	22CSUJ04	SEC	Aptitude / Placement Training	Grade*	2		2	50		50**
IV	22CSUJ05	SEC	Online Course	-	1		-	-	-	C/NC ^z
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 ^z
Total				29	36			450	300	750
SEMESTER – V										
III	22CSU23	DSC	CORE-XV Cost Accounting	5	6		3	50	50	100
III	22CSU24	DSC	CORE-XVI Higher Corporate Accounting	5	6		3	50	50	100
III	22CSU25	DSC	CORE-XVII Indirect Taxation	4	5		3	50	50	100
III	22CSU26	DSC	CORE-XVIII Industrial Law	4	5		3	50	50	100
III	22CSU27	DSC	CORE-XIX Business Research Methods	4	5		3	50	50	100
IV	22CSUE03	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	22CSUV04	ACC	VAC-IV	1*	2		2	50	-	50**
IV	22CSUJ06	SEC	Aptitude / Placement Training	Grade*	2		2	50	-	50**
IV	22CSUJ07	SEC	Online Course	-	1		-	-	-	C/N C ^z
IV	22CSUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
Total				26	36			450	250	700

SEMESTER – VI										
III	22CSU28	DSE	Elective/DSE-III	3	5		3	50	50	100
III	22CSU29	DSE	Elective / DSE-IV	3	5		3	50	50	100
III	22CSU30	SEC	CORE XX Self-Study Course	3	-		3	50	50	100
III	22CSU31	DSC	Project Work / Student Research / Paper	4	4	-	-	50	50	100
Total				13	14			200	200	400
Grand Total				145+6 *						4050 + (400**)

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

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

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

PASSING MINIMUM

- Passing Minimum for UG 40% (Both Internal & External)

ABSTRACT FOR SCHEME OF EXAMINATION

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

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/ (MIL)	2	4	8	100	200
Part II	English/AECC-I	2	4	8	100	200
Part III	Core /DSC	19	4 /5	80	100	1900
	Self-Study Course / DSC	1	3	3	100	100
	Allied /GE	4	4	16	100	400
	Electives/DSE	4	3 /4	11	100	400
	Project / SEC	1	4	4	100	100
	Internship/ Institutional Training / Mini-Project	2	1	2	100	100
Part IV	Open Electives /AEE	3	2	6	100	300
	AECC –EVS/ HR/IS/GA/LE	5	1	5	50	250
	Value Added Course	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**
	SDR- Student Development Report	1	2	2*	-	-
Part V	Extension Activities NSS/ NCC/Sports/YRC / SIS / SA –AECC	1	2	2	-	C/NC
	Total			145 (6 Extra Credits)		4050 + (400**)


List of Open Elective Papers & VAC / JOC	
Open Electives	<p>Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights & Gender Equality Disaster Management Green Farming Campus to Corporate Start-up Business Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination</p> <p>Job Oriented /Value Oriented Courses Stock Broking Digital Marketing</p> <p>Value Added Courses</p>
	<p>Courses offered by the Departments to other Programmes Corporate Social Responsibility Right to Information Act OSHA – Provisions & Challenges Corporate Communication</p>

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

	Course Code	Title
Electives/ DSE-I	22CSU08A	MS-Office / Practical
	22CSU08B	Tally ERP.9/ Practical
Electives/ DSE-II	22CSU15A	Principles of Auditing/
	22CSU15B	Financial Management
Electives/ DSE-III	22CSU28A	Banking Law & Practice /
	22CSU28B	Marketing Management
Electives/ DSE-IV	22CSU29A	Human Resource Management/
	22CSU29B	Corporate Social Responsibility


Syllabus Coordinator

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BOS-Chairman/Chairperson

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Academic Council - Member Secretary


PRINCIPAL
PRINCIPAL

Hindusthan College of Arts & Science (Autonomous),
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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	50
Total	100	100	b)Viva-voce	20	
				Total	100

*Review is for Individual Project and Work Diary is for Group Projects
(group consisting of minimum 3 and maximum 5)

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

4. Guidelines for Internet Security/Human Rights/ Law of Ethics/ Environmental Studies (Part IV)

Components	Marks
Two Tests (each 2 hours) of 20 marks each [4 out of 7 descriptive type questions $4 \times 5 = 20$ Marks]	40
Two assignments (2 x 5)	10
Total	50

5. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (each 2 hours) of 25 marks each [50 objective type questions $50 \times 1/2 = 25$ Marks]	50

6. Guidelines for open Elective (Part IV)

Components	Marks
Two Tests (each 2 hours) of 50 marks each [5 out of 8 descriptive type questions $5 \times 10 = 50$ Marks]	100

7. Value Added Courses and Aptitude/Placement courses:

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

Guidelines:

1. The passing minimum for these items should be 40%
2. If the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent Semesters
3. Item No's:4,5,6 and 7 are to be treated as 100% Internal papers.
4. For item No.7, Tests conducted through online modules (Google Form/any other)
5. Item No.2: * - Application should be from the relevant practical subject other than the Listed programmes. It must be enclosed in the practical record.

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 / Shanthi Social Service /Siruthuli /Kulangal Pathukappu Amaipu /Old age Home /Nature Foundation / etc.

Regulations of Fast Track System (FTS)

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

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

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

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

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

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

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

DEPARTMENT OF : BCOM CORPORATE SECRETARYSHIP				CLASS:I BCOMCS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CSU01	Core/ DSC-I Principles of Accountancy	4	6	50	50	100

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

Course Objectives :

1. To enable the students to know & apply about basic accounting systems and standards
2. To make the students to prepare the final accounts of both profit and non-profit organization in different manner.
3. To make the students understand and prepare the various methods of depreciation and Bank Reconciliation Statement
4. To equip the students in appropriation of payments through bills
5. To use and apply computerized Accounting and Accounting Techniques

Unit	Course Contents	Hours	K Level
I	Conceptual Framework: Accounting principle, Concepts and Conventions, GAAP- Meaning- Importance- New Branches of accounting- Human Resource Accounting-Environmental accounting-Social Accounting- Introduction to Accounting Standards and Indian Accounting Standards (AS & Ind AS) Accounting Process: Journal, ledger, Trial Balance, Financial Statements (overview)Capital Expenditure (and Receipts), Revenue Expenditure (and Receipts) and Deferred Revenue Expenditure (overview)	14	Up to K4
II	Subsidiary books - Preparation of Financial Statements of a profit making sole proprietorship trading firm with additional information. Preparation of Financial Statements of a not for profit organizations. Receipts and Payments, Income and Expenditure account and Balance sheet.	18	Up to K4
III	Depreciation – Methods –(Problems)-Straight line Method-Written Down Value Method -Machine hour Rate Method - Reserves and provisions.Bank Reconciliation statement	14	Up to K4

IV	Average due date – Where amount is lent in different instalments- Determination of due date- calculation of interest- Account current- Calculating days of interest –Preparation of account current – Product method -Bill of exchange- Parties to bill of exchange- Recording transactions relating to bills – 4 options	14	Up to K4
V	Automation of accounting function- Importance- Computerized Accounting System: Computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company.	12	Up to K4

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

Book for Study

T.S.Reddy&A.Murthy : Financial Accounting, Margham Publications, 2021

Books for Reference

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan ,”Principles of Accountancy” . S.Chand& Company Ltd..6th edition,2010
2. T.S.Grewal, “Introduction to Accountancy”, S.Chand& Company Ltd., 2022
3. R.L.Gupta, V.K.Gupta, M.C.Shukla “Financial Accounting” Sultan chand&sons..reprint 2016
4. T.S.Grewal, S.C.Gupta, S.P.Jain “Advanced Accountancy” ,Sultanchand& sons, 19th edition.2020
5. K.L.Narang, S.N.Maheswari “Advanced Accountancy” ,Kalyani publishers, 2021

Web Resources

Web Link:

https://www.bdu.ac.in/cde/SLM/SLM_FULL/B.Com%20B.M%20Books%20Soft%20Copy/Principles%20of%20Accountancy/Final_Book_Work.pdf

<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 be professionals in solving advanced problems to pursue higher studies.

Activities to be given:

1. Prepare comprehensive advanced problems on accounting for various business
2. Preparing the students to appear professional courses by giving Advanced Exercise and workout problems on relevant accounts

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Remember and Understand the basic accounting concepts and conventions	Up to K4
CLO2	Interpret, evaluate and prepare financial statement to determine profitability of a sole trader.	Up to K4
CLO3	Apply the various methods of depreciation and Bank reconciliation statement	Up to K4
CLO4	Comprehend and apply the appropriation of payments using average due date	Up to K4
CLO5	Define and use the accounting concepts in computerized environment	Up to K4



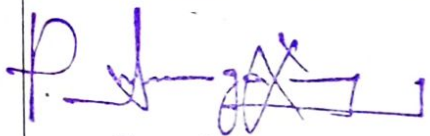
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	2	3
CLO 2	3	3	2	1	2
CLO 3	3	3	2	2	2
CLO 4	3	3	2	1	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
 Ms.Rekshantha.K.V Name & signature of the staff	 DR. D. SASIKALA	 Name & signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,

Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

DEPARTMENT OF CORPORATE SECRETARYSHIP				CLASS:I B.COM CS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CSU02	CORE/DSC-II Business Management	4	6	50	50	100

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

Course Objectives:

1. To explain the basic principles of management and its functions.
2. To familiarize the students with the functions of planning and organizing.
3. To familiarize students with the principles, functions and techniques in directing and human resources management.
4. To learn and apply the concept of motivation and co-ordination in managing an organization.
5. To analyze the concept and importance of controlling in organization.

Unit	Course Contents	Hours	K Level
I	Introduction to Management Evolution and essentials of Management – Functions of Management – Henry Fayol's Principles of Management – F.W.Taylor's Scientific Management- Business management concepts in Thirukkural.	15	Up to K4
II	Planning and Organising Meaning and features of Planning – Types of Plans – Steps in the Process of Planning and decision making – Principles and theories of Organizing – Delegation of Authority – Meaning and Problems.	15	Up to K4
III	Staffing and Directing Meaning and Principles of Directing – Communication- Leadership – Types and Styles – Qualities of a Good Leader. Staffing- Features, Importance, Limitations- Gender balance in organization teams	14	Up to K4
IV	Motivation and Co-ordination Motivation –Meaning and Scope– Maslow's Theory and X/Y theories of Motivation. – Co-ordination –Meaning	14	Up to K4

	and Scope – Principles of Coordination- Types- Internal and External		
V	Controlling Concept, Features, Importance, Limitations; Control process; Essentials of a Good Control System; Techniques of Control Traditional and Non-Traditional Control devices; Relationship between Planning and Controlling- Recent trends and new perspectives in Management- Change management-Crisis management- Total Quality Management (TQM)- Introduction- Significance of TQM- Principles of TQM	14	Up to K4

Note: The Questions should be asked in the ratio of 100% theory

Book for Study

Dinkar Pagare, "Principles of Management", Sultan Chand & Sons Publishers, New Delhi, 6th Edition, 2018.

Books for Reference

1. **C.B.Gupta**, "Business Management", Sultan Chand & Sons Publisher, 1st Edition, 2018.
2. **Sharma.R.K**, Shashi K.Gupta "Business Management" Kalyani Academic books, 2017.
3. **J.K.Mitra**, "Principles of Management", Oxford University Press, 2nd Edition, 2021.
4. **Dr R S Naagarazan, Mr Syed Ahamed S**, "A Textbook On Principles Of Management", New Age International (P) Ltd Publishers, 1st Edition, 2020.
5. **Nerkar**, "Principles & Practice of Management", Wiley ETextbooks, 2017.

Web Resources

- <https://openstax.org/details/books/principles-management?Book%20details>
- <https://thirukkuralandmanagement.blogspot.com/search/label/Thirukkural%20and%20Business%20Management>

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

Rationale for Nature of the Course: the aim of achieving organizational goals in an efficient and effective manner.

Activities to be given

1. Organizing the students in a management level.
2. Giving assignments about the modern management specifications.
3. Giving assignments to create a new theme for an effective management system.
4. To do a case study analysis on Crisis management.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Analyze the contributions of people towards management and its function.	Up to K4
CLO2	Understand the components and articulate the importance of Planning and Organizing.	Up to K4
CLO3	Comprehend and apply with the principles, functions and techniques in directing and Communication.	Up to K4
CLO4	Apply the theories of motivation and co-ordination in managing an Organization.	Up to K4
CLO5	Analyze the process of control and the recent trends in Management.	Up to K4



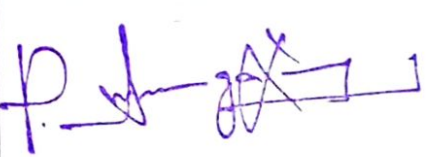
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.S.Malini Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

DEPARTMENT OF CORPORATE SECRETARYSHIP				CLASS: I B.COM CS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	GE	22CSU03	Allied-I / GE- I Business Economics	4	5	50	50	100

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

Course Objectives:

1. To enable the students to acquire basic knowledge and concepts in Business economics
2. To make the student understand and analyze the effect of demand and supply on the economy
3. To familiarize students with the production and cost structure under different stages of production.
4. To understand the pricing and output decisions under various market structure.
5. To acquire knowledge and criticize on economic policies and unemployment.

Unit	Course Contents	Hours	K Level
I	Business Economics Meaning and Definition – Nature and Scope of Business Economics- Characteristics of Business Economics Basic Economic concepts applied in Business Economics – Objectives of Business firms	12	Up to K4
II	Demand Analysis Meaning - Law of Demand – Characteristics -Elasticity of Demand: Price, Income and Cross Elasticity of Demand -Demand Forecasting: Importance - Purpose of forecasting – short term and long term forecasting – Law of Supply.	12	Up to K4
III	Production Functions Meaning and Definition –Factors of Production – Production functions with one and two variable input – Returns to Scale – Managerial uses of Production functions. Cost Analysis: Types of Costs - Cost output relationship in the Short run and Long run.	12	Up to K4

IV	Markets Classification of Markets – Features and Price determination under Perfect and Imperfect Competition Markets of Monopoly, Monopolistic, Oligopoly and Duopoly. Pricing Methods: Cost oriented and Competition oriented pricing.	12	Up to K4
V	Indian Economy National Income – Economic growth – Indicators of Economic growth— Business Cycle – Inflation – Unemployment: Causes of unemployment – employment generations. Balance of Payments – Monetary and Fiscal Policies.	12	Up to K4

Note: The Questions should be asked in the ratio of 100% theory

Book for Study

T R.Jain “Managerial Economics. VK Global Publication Pvt. Ltd.(2021)

Books for Reference

1. S.K.Agarwal “Business Economics.”S.Chand Publications , Madras, 2nd Edition.2018.
2. K.P.M Sundaram & E.N Sundaram , “Business Economics”, Sultan Chand & Sons , NewDelhi, 2016
3. H.L. Ahuja , “Business Economics” Sultan Chand & Sons , NewDelhi, 13th Edition, 2016.
4. Keat Paul, K Young Philip, Erfle Steve, “Managerial Economics”Pearson Publications, 7th Edition, 2017.
5. Dr.J.P.Mishra, “Business Economics” Sahitya Bhawan Publications, 2022

Web Resources

1. <https://www.pdfdrive.com/business-economics-e165939705.html>
2. [https://www.icsi.edu/media/website/Business%20Economics%20\(FndProg\).pdf](https://www.icsi.edu/media/website/Business%20Economics%20(FndProg).pdf)

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

Rationale for Nature of the Course: Helps in establishing relationships between different economic factors, such as income, profits, losses, and market structure.

Activities to be given

1. To explain the economic problem of scarcity and resource allocation
2. To explain how equilibrium in a market has achieved
3. To evaluate the importance of differing market systems
4. To compare how prices are set in different market structures
5. To analyze the impact of emerging economies on the developed economies.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Illustrate the basic concepts and objectives of Business Economics	Up to K4
CLO2	Experiment about Forecasting and Demand Analysis concepts	Up to K4
CLO3	Interpret Production and Cost Analysis	Up to K4
CLO4	Determine the Market structure & Indian economy	Up to K4
CLO5	Explain the economic policies and causes of unemployment	Up to K4

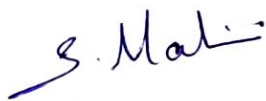

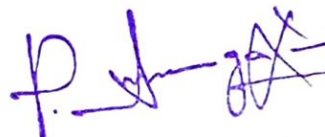
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.S.Malini Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
 Associate Professor & Head
 Department of Corporate Secretary
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

DEPARTMENT OF CORPORATE SECRETARYSHIP				CLASS: I B.COM CS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CSU04	Core/ DSC-III Financial Accounting	4	5	50	50	100

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

Course Objectives:

1. To make the students to understand the concept of consignment and Joint ventures.
2. To describe the concept of Branch Accounts and Departmental accounts.
3. To make the student to know about different methods of Single Entry System.
4. To enable the students to understand about hire purchase and installment system.
5. To enhance the Concept and Importance of Royalties, GAAP and IFRS.

Unit	Course Contents	Hours	K Level
I	Accounting for Consignments-Goods sent on Consignment at cost- normal loss- abnormal loss - Goods sent on Consignment at invoice price - Joint ventures-when separation set of books is kept - when separation set of books is not kept.	12	Up to K4
II	Branch accounts – Accounting in respective of dependent branches- Stock and debtors system – Independent branches (excluding foreign branches)- Departmental Accounts – Guidelines for apportionment of expenses – Stock Reserve	12	Up to K4
III	Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.	12	Up to K4
IV	Hire Purchase and Installment System- distinction between Hire Purchase System and Installment System – Calculation of Interest Default and Repossession – Hire Purchase trading account- Accounting Treatment for Installment Purchase, Lease Financing*.	12	Up to K4
V	Royalties- meaning – accounting treatment (including Sub lease) – IFRS* - Introduction – Objectives – Importance.	12	Up to K4

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

Book for Study

S.P.Jain and K.L. Narang ,”Advanced Accounting”, Kalyani publishers, New Delhi, 23rd Edition, 2021.

Books for Reference

1. C.A.Parveen Sharma, CA Kapileswar Bhalla, “Advanced Accounting, Taxmann Publications, 5th Edition, 2020.
2. M.C Shukla and T.S. Grewal ,”Advanced Accounting”, S. Chand & Company Ltd. 19th Edition,2018.
3. T.S.Reddy&A.Murthy,” Financial Accounting”, Margham Publications, 10th Edition. 2020.
4. Gupta.R.L&Radhasamy,“Advanced Accounting”, M, Sulthan Chand & Sons, 2018.
5. Dr.S.K.Singh,, “Financial Accounting”, SBPD Publications, 2020.

Web Resources

1. <https://www.pdfdrive.com/financial-accounting-and-accounting-standards-e4783359.html>
2. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-5New.pdf>

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

Rationale for Nature of the Course: Can be professionals in solving advanced problems to pursue higher studies.

Activities to be given

1. Prepare comprehensive problems on accounting for various business
2. Assignment on final accounts of Trading concern Accounting and to gain knowledge on government accounting.
3. Preparing the students to appear professional courses by giving Exercise and workout problems on relevant accounts.
- 4.To accurately prepare an organization's financial accounts for a specific period.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Interpret and Apply the concept of consignment and Joint ventures	Up to K4
CLO2	Illustrate the Branch Accounts and Departmental accounts of the companies	Up to K4
CLO3	Discover the application of single entry system.	Up to K4
CLO4	Illustrate the books of records maintained in the hire purchase and Installment system	Up to K4
CLO5	Illustrate the Accounting treatment of Royalties and Interpret the concept of GAAP and IFRS	Up to K4

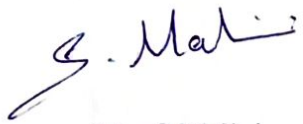


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CLO 1	3	3	2	2	3
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CLO 4	3	2	1	2	3
CLO 5	3	3	2	2	2

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.S.Malini Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D., Co-ordinator
 Associate Professor & Head Curriculum Development Cell
 Department of Corporate Secretariat, Hindusthan College of Arts & Science,
 Hindusthan College of Arts & Science Coimbatore-641 028.
 Coimbatore - 641 028.

DEPARTMENT OF CORPORATE SECRETARYSHIP				CLASS: I B.COM CS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CSU05	Core/ DSC-IV Business Law	4	4	50	50	100

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

Course Objectives:

1. To familiarize the students about the law of Contract.
2. To enable the student to know the essentials of a valid contract.
3. To acquire knowledge on Specific Relief Act and performance of contract.
4. To acquire knowledge on Sale of Goods Act.
5. To make the student understand Indian Partnership Act.

Unit	Course Contents	Hours	K Level
I	Introduction to Law Relevance of Law to Modern Civilized Society; Sources of Law; Legal Terminology and Maxims; Understanding Citation of Cases Indian Contract Act, 1872, Law of contract – Nature of Contract – kinds of Contract	10	Up to K4
II	Essentials of valid contract Offer- Acceptance- intention to create legal relations – considerations- capacity to contract. Free consent – Mistake – Misrepresentations – fraud – coercion and undue Influence – Lawful object – void agreement– Agreement not declared void – legal formalities. GD on Case Laws	10	Up to K4
III	Contingent contract & Special contracts Performance of contract – Breach of Contract– Remedies for Breach of contract– Specific Relief Act, 1963- Specific performance and Injunctions-GD on Case Laws - Quasi contracts - Indemnity and guarantee – Agency – Bailment and pledge	10	Up to K4

IV	Sale of Goods Act, 1930 Goods – Definition- Classification of Goods. Essentials of a Contract of Sale; Sale Distinguished from Agreement to sell, Conditions and Warranties Transfer of Title by Non-Owners; Doctrine of Caveat Emptor; Transfer of Property- Importance-Performance of the Contract of Sale; Rights of Unpaid Seller.	9	Up to K4
V	Indian Partnership Act, 1932 Nature of partnership- Essentials of partnership- classification of partnership- true test of partnership- formation of partnership- kinds of partners-rights and duties of partners- authority of partners- partners liabilities-relationships with third parties-partnership deed-change in firm-dissolution of partnership-effect on dissolution-settlements of accounts in dissolution	9	Up to K4

Note: The Questions should be asked in the ratio of 100% theory

Book for Study

N.D.Kapoor– “BusinessLaw”, Sultan Chand, Latest edition.21st Edition, 2020).

Books for Reference

1. V. Balachandran, S. Thothadri, “Business Law”, Mc GrawHill Education (India) PvtLtd..2018.
2. M.C. Sukla. “A Manual of Mercantile Law”Kalyanipublications, 2018.
3. S.R. Davar . “Mercantile law”Sultan Chand &sons, 13th Edition, 2013.
4. R.S.N.Pillai&Bagavathi, “Business Law”,S.Chand, 2014.
5. M.C.Kuchhal&Vivekkuchhal, “Mercantile law”, Vikaspublications, 2018.

Web Resources

1. <https://openstax.org/details/books/principles-management?Book%20details>>
2. <https://thirukkuralandmanagement.blogspot.com/search/label/Thirukkural%20and%20Business%20Management>

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

Rationale for Nature of the Course: To maintain order, resolve disputes, establish generally accepted standards, protect rights and liberties when it comes to business and its relation to other businesses, government authorities, and the customers.

Activities to be given

1. To define and identify various law terminology and vocabulary.
2. To Learn about law in our society.
3. To collect and Learn about crimes relevant to the business community and how it affects business.
4. Students learn about the Law of Torts and the legal relationship between individuals.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Explain the Indian Contract Act and the various sources of law.	Up to K4
CLO2	Analyze the concepts & essentials of contract.	Up to K4
CLO3	Determine the concept of Specific Relief Act and to interpret Performance of Contract.	Up to K4
CLO4	Analyze the essentials and performance of contract of sale.	Up to K4
CLO5	Apply the partnership law in the business.	Up to K4

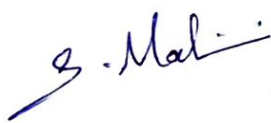

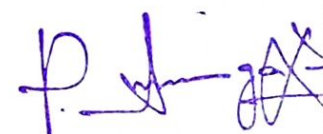
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CLO 3	3	3	2	1	2
CLO 4	3	2	2	2	3
CLO 5	3	3	2	2	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.S.Malini Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
 Associate Professor & Head
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 Coimbatore - 641 028.

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

DEPARTMENT OF CORPORATE SECRETARYSHIP				CLASS:I B.COM CS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CSU06	Core/DSC-V Corporate Communication	4	4	50	50	100

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

Course Objectives:

1. To enable the student to understand the essentials of Communication.
2. To enable students understand business correspondence and effective methods of writing business letters.
3. To identify effective frameworks for constructive interdepartmental communication and understand Corporate presentation
4. To understand the elements of good speech and develop learning about group discussions.
5. To understand procedures and methods for secretarial communications

Unit	Course Contents	Hours	K Level
I	Business Communication Meaning and objectives of communication - Importance of communication-Process of communication - Barriers to communication. Essentials of good oral and written communication.	9	Up to K4
II	Business Correspondence Introduction - Meaning of Business Correspondence; Importance of Business Correspondence; Essential Qualities of a Good Business Letter; Parts of a Business Letter; Types of Business Letters; Human Resource; Purchase – Sales – Accounts - Business etiquettes	10	Up to K4
III	Interdepartmental Communication Internal memos; messages through Electronic Media; Public Notices and Invitations; Representations to Trade Associations, Chambers of Commerce and Public Authorities	9	Up to K4
IV	Group Discussion & Speech Essentials of good speech-Qualities of a good speaker-importance of non-verbal communication - participation in group discussion, debates, seminars and interviews.	9	Up to K4

V	<p>Secretarial Correspondence Drafting of Notice of meeting - Agenda and minutes, specimen of Meetings. Secretarial Practices & Drafting: Principles relating to Drafting of various resolutions; Drafting of notices & Explanatory Statements; Preparation of Agenda for meetings; Drafting and recording of minutes.</p> <p>Pleadings: Pleadings in General; Object of Pleadings; Fundamental Rules of Pleadings- Pleadings to NCLT- Counter communication</p> <p>E Correspondence Concept of E-Correspondence: Web, Internet; Concept of e-mail History of E- mail, Features; Electronic Mail System- optimizing personal e-mail use, proper E- mail Correspondence, E-Mail Etiquette; Advantages and Disadvantages of E-mail</p>	11	Up to K4
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Note: The Questions should be asked in the ratio of 100% theory

Book for Study

Rajendra Pal & J.S.Korlahalli, Essentials of Business Communication, Sultan chand & Sons Publication, New Delhi. 2011.

Books for Reference

1. **K.K.Sinha,** "Business Communication", Taxmann Publications, 4th Edition, 2018.
2. **Ritika Godhwani.** "Business Communication", Taxmann Publisher, 1st Edition, 2021.
3. **Sanjay Gupta, Jay Bansal,** "Business Communication". SBPD Publications, 2020.
4. **Varinder kumar,** Business Communication, Kalyani Academic Books, New Delhi, 2014
5. **Urmila Rai, S.M.Rai,** "Business Communication", Himalaya Publishing House, 9th Edition, 2020.

Web Resources

- <https://www.pdfdrive.com/essentials-of-corporate-communication-e20543514.html>
- <https://freebookcentre.net/business-books-download/Business-Communication.html>

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

Rationale for Nature of the Course: Helps to mold a company image that promotes internal loyalty while also creating loyal external customers.

Activities to be given

1. Practice the students to communicate in a business level.
2. To create the business letters to place the orders.
3. Giving assignments to students to know about the e-communication.
4. To keep messaging consistent to not only your employees but your external audiences.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Explain the importance of business communication	Up to K4
CLO2	Illustrate the methodology in drafting of business letters and reports.	Up to K4
CLO3	Develop an explorative structure for analyzing corporate presentation and interdepartmental communication	Up to K4
CLO4	Develop the knowledge on essentials of good speech and importance of non-verbal communication.	Up to K4
CLO5	Apply and analyze secretarial communications and E-Correspondence.	Up to K4

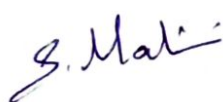

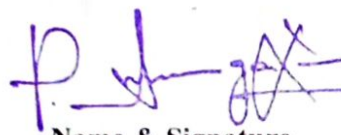
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Coordinator
 Mrs.S.Malini Name & Signature of the Staff	 Dr.D.SASIKALA Name &Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,

Associate Professor & Head,

Department of Corporate Secretaryship

Hindusthan College of Arts & Science

Coimbatore - 641 028.

Co-ordinator

Curriculum Development Cell

Hindusthan College of Arts & Science,

Coimbatore-641 028.

DEPARTMENT OF CORPORATE SECRETARYSHIP				CLASS: I B.COM (CS)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	GE-II	22CSU07	Allied - II / GE-II Corporate Finance	4	4	50	50	100

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

Course Objectives

1. To make the students to learn and correlate the concept of business finance and importance of financial management
2. To acquire knowledge about the financial planning
3. To explain about the capital structure and various Sources of finance
4. To describe the various aspects relating to cost of capital and components of working capital management
5. To enable to learn the concept of dividend and its theories, dividend policy and capital budgeting.

Unit	Course Contents	Hours	K Level
I	Corporate Finance – meaning – nature and scope of Corporate finance – functions– objectives – profit maximization – wealth maximization- importance of financial management – finance manager –roles.	8	Up to K4
II	Financial planning – characteristics of a sound financial plan – Need -Steps in Financial Planning-factors affecting financial plan – need for financial plan – Estimation of financial requirements-capitalization – over capitalization – Under capitalization –Symptoms–Causes – Remedies- Watered Capital-Difference between Over stock & Watered Capital.	10	Up to K4
III	Capital Structure –Meaning & Significance, Determinants of Capital Structure, and Theories of capital structure – Net Income Approach and Net Operating Income Approach-- Business and Financial risk- Leverage- Meaning- Types of leverage-Sources of finance-Equity shares, Preference Shares, Bonds, Debentures and Fixed Deposits.	10	Up to K4

IV	Cost of Capital – importance-Determination of cost of capital– cost of specific source of finance- cost of different types of capital – average cost of capital - working capital management -Meaning - determinants of working capital –working capital cycle -sources of working capital- computation of gross and net capital-problems solved.	10	Up to K4
V	Dividend-Meaning and Definition- Theory of Irrelevance-MM approach to the dividend- Walter’s approach to determine dividend – Assumptions- Gordon’s Approach to dividend- Problems relating to the theory- Different Types of dividend- Dividend policy- Determinants of dividend policy- Capital budgeting- Objectives –Techniques.	10	Up to K4

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

Book for Study

Shashi K.Gupta ,Anju Gupta ,Business Finance, Kalyani Publishers, New Delhi, 2020

Books for Reference

1. **Indian Institute of Banking & Finance** . International Corporate Finance, Macmillan Publishers India,2007
2. **S. R. Vishwanath** ,Corporate Finance Theory and Practice SAGE Publication Pvt Ltd, 2013
3. **A.Murthy**, Financial Management, Margham Publications, 2013
4. **Prasanna Chandra**, Fundamentals of Financial Management, McGraw Hill, 7th edition, 2020.
5. **Richard Pike, Bill Neale, Philip Linsley, Saeed Akbar**, Corporate Finance and Investment: Decisions and Strategies,Pearson; 9th edition, 2018

Web Resources

1. <https://theintactone.com/2019/03/03/fmcf-u1-topic-5-corporate-finance-introduction-nature-and-scope/>
2. <https://www.managementstudyguide.com/financial-planning.htm>
3. <http://anucde.info/sm20210803/Financial%20Management/Lesson0008.pdf>
4. <https://www.dynamictutorialsandservices.org/2015/10/cost-of-capital-meaning-significance.html>
5. <https://www.geektonight.com/dividend-theories/#:~:text=The%20dividend%20theories%20relates%20with,the%20value%20of%20the%20firm.>

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

Rationale for Nature of the Course:

- It helps the students how corporations address funding sources, capital structuring, accounting, investment decisions, capital investment to tax considerations and apply their knowledge in corporate world

Activities to be given

1. Prepare the comprehensive problems on cost of capital, working capital and leverage.
2. Preparing the students to appear professional courses by giving exercises & problems relevant to corporate finance
3. Assignment on Need for Financial Plan, Estimation of financial requirements, Sources of finance and Relevance& irrelevance theories of Dividend.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Know about financial management and analyzing the role finance manager in business to maximize profit and wealth of the business	Up to K4
CLO2	Apply the techniques of Financial planning to estimate the financial requirements in business	Up to K4
CLO3	Gain Knowledge about Capital structure& its theories and analyze the sources of finance and its application	Up to K4
CLO4	Understand about cost of capital and components of working capital management and analyze its application in business	Up to K4
CLO5	Gain knowledge about the determinants dividend policy and analyze the capital budgeting evaluation techniques	Up to K4

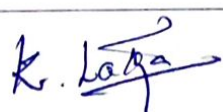

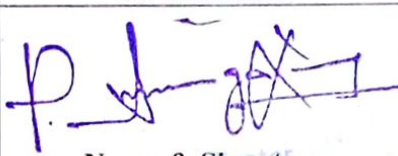
Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Dr.K.LATHA Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

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 Hindusthan College of Arts & Science,
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DEPARTMENT OF CORPORATE SECRETARYSHIP				CLASS: I BCOM CS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	Elective / DSE-I	22CSU08A	MS OFFICE / Practical	2	3	50	50	100

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

Course Objectives

1. To understand the basics and important concepts of computer.
2. To develop skills on MS Office to create documents and reports
3. To enable students to record and tabulate data in MS Excel Spreadsheet.
4. To create and design presentations using MS Power Point
5. To gain knowledge in creation of database in MS Access.

Unit	Course Contents	Hours	K Level
I	BASICS OF COMPUTER Computer definition – history of computer – generation of computer – advantages and application of computer –Basic characteristics – terms related to computer - types - memory units – output units – computer networks.	8	Upto K4
II	MS WORD 1. Type Chairman’s speech/ Auditor’s report / Minutes/ Agenda and perform the following operations: Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace. 2. Prepare an invitation for the college function using Text boxes and clip arts. 3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading. 4. Prepare Bio-Data by using Wizard/ Template – Short cut keys	8	Upto K4
III	MS EXCEL 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting. 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.	7	Upto K4

	<p>3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.</p> <p>4. 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>5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline. –MS EXCEL Short cut keys</p>		
IV	<p>MS POWERPOINT</p> <p>1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.</p> <p>2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.</p> <p>3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in custom mode.</p> <p>4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.</p> <p>5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art Short cut keys</p>	7	Upto K4
V	<p>MS ACCESS</p> <p>1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.</p> <p>2. Create mailing labels for student database which should include at least three Table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.</p> <p>3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.</p> <p>4. Create forms for the simple table ASSETS.</p> <p>5. Create report for the PRODUCT database. Short cut keys</p>	6	Upto K4

Book for Study

Prof. Satish Jain, M. Geetha, "MS-Office 2010 Training Guide" BPB Publications, India, 2010.

Books for Reference

1. **Soumya Ranjan Behera** –"Basic Computer Course" Vasan Publication, 2019
2. **Alvita Mathew**- " Computer Explorer" - Advanced MS Word and Powerpoint with Real Screen shots, Woodsnipe Publishing House, 2019
3. **Manish Nigam**, Advance Excel 2019 Training Guide:Tips And Tricks To Kick Start Your Excel Skills 2019
4. **Hem Chand Jain and H.N. Tiwari** , "Taxmann's Basics of Computer Applications in Business" 3rdedition, 2020
5. **James Holler**, "Microsoft Office 365 for Beginners" 2022

Web Resources:

- <<https://freecomputerbooks.com/microsoftOfficeBooks.html>>
- <http://www.mcrhrdi.gov.in/93fc/material/Computer%20Fundamentals%20&%20Office%20Applications.pdf>

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

Rationale for Nature of the Course: To gain an in-depth knowledge of MS Office, it means you can make better presentations, use more features in Word and Excel.

Activities to be given:

1. Different MS office activities such as Microsoft Word, Excel, PowerPoint, etc. to create professional looking documents, charts, calculation, reports, and presentations in high speed and accuracy.
2. Create presentation
3. Create attractive documents
4. Create data sheet

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Define the characteristics and application of computer	UPTO K4
CLO2	Apply various features of MS Word in Preparation of records, reports	UPTO K4
CLO3	Apply various excel features for data analysis and interpretation.	UPTO K4
CLO4	Experiment various themes in MS Power point	UPTO K4
CLO5	Demonstrate database concepts and explore the Microsoft Office Access environment.	UPTO K4



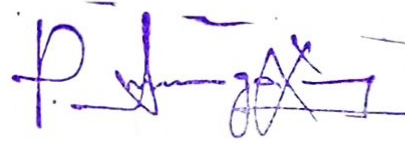
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CLO 2	3	3	2	3	3
CLO 3	3	3	2	3	3
CLO 4	3	3	3	2	3
CLO 5	3	3	3	2	3

3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Ms. Rekshantha.K.V Name & Signature of the Staff	 Dr.D.SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
 Associate Professor & Head
 Department of Corporate Secretaryship
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

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

DEPARTMENT OF : BCOM CORPORATE SECRETARYSHIP				CLASS: I BCOMCS				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	Elective / DSE-I	22CSU08B	Tally ERP 9 / Practical	2	3	50	50	100

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

Course Objectives

- 1.To understand the basics and inventory concepts of Tally.
- 2.To enable the students about various voucher entry concepts
- 3.To acquire the skill of ascertaining stock in a systemized manner
- 4.To enhance the student in general reports on cash book and trial balance
5. To enhance the student in general reports on Balance sheet

Unit	Course Contents	Hours	K Level
I	Creating a Company with Inventory and Without inventory, Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create.	8	Upto K4
II	Types of vouchers, Selection of voucher type for transactions; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque	8	Upto K4
III	Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group	7	Upto K4
IV	Generating Reports: Cash Book and Trial Balance To Prepare a Cash Book - Introduced Capital-25000, Cash sales-50000, Cash Purchase - 25000, Rent Received – 100, Salary Paid – 500, Amount Received from Kumar- 1500, Amount Paid toVasanth – 700. Prepare a Trial balance – Commenced Business with Rs.50000, Purchased Goods for cash Rs.10000, Paid Carriage Rs.500, Purchased Machinery for Rs.20000, Sold Goods for Rs.5000.	7	Upto K4
V	Generating Reports: Ledger Accounts, Profit & Loss Account, Balance Sheet		

Capital – Rs.2,20,000, Drawings-Rs.24000, Furniture-Rs.63500, Opening Stock-62050, Bills Receivable–Rs.9500, Bills payable-Rs.8750, Purchase-Rs.88100, Sales- Rs.135450, Discount Allowed-Rs.7100,Discount Received-Rs.3500, Repairs-Rs.2400, Office Lighting-2600, Printing & Stationery -Rs.2700, Bank Loan-Rs.7500, Computer-25000, Debtors-46500, Cash in Hand-15000, Cash at Bank-27250, General Expenses-7100, Creditors-7600.	6	Upto K4
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Book for Study

1. Gaurav Agrawal – Tally ERP 9 with GST publication, 1stEdition, 2020

Books for Reference

1. Manoj Bansal, Ajay Sharma, Computerized Accounting system with Tally ERP 9, Bharat publications, 1stEdition, 2019
2. Vikas Gupta, Comdex Tally ERP 9 Course Kit with GST and MS Excel, Dream tech Press Publication, 2018
3. Sanjay Satpathy, Tally ERP 9 Book Advanced Usage, 2018
4. Dr.Namrata Agrawal, Comdex Tally.ERP 9, Dream tech Press Publication, 2019.
5. Sajee Kurian, Tally ERP 9 with GST, Kindle Edition, 2018

Web Resources:

<https://learnmech.com/fundamentals-of-tally-erp-9-tutorial-pdf-free-download/>

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

Rationale for Nature of the Course: It is an accounting program that lets you track and manage all of your accounts, sales, debts, and everything else related to the running of your business.

Activities to be given:

1. With and without Inventory
2. To create Sales and profit analysis
3. To create Bills
4. Preparing Profit & Loss and Balance sheet statement

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K – Level
CLO1	Create ledger and groups in Tally	UPTO K4
CLO2	Understand and Apply voucher entry and editing of vouchers under tally.	UPTO K4
CLO3	Interpret the financial statements as well as evaluation of stock at the end	UPTO K4
CLO4	Analyze and Generate Reports using cash transactions	UPTO K4
CLO5	Analyze and Generate Reports based on income & expenses, assets & liabilities	UPTO K4




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

CLOs	Programme Outcomes				
	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	3	2	3	2
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3 – Advance Application

2 – Intermediate Level

1 – Basic Level

Course Designed by	Verified by HOD	Approved by CDC Co-ordinator
 Mrs. S. DEEPIKA Name & Signature of the Staff	 Dr. D. SASIKALA Name & Signature	 Name & Signature

Dr. D. SASIKALA, MCS., M.Phil., Ph.D.,
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