LEARNING OUTCOME–BASED CURRICULUM FRAMEWORK (LOCF)

in the

UNDERGRADUATE PROGRAMME
BACHELOR OF COMMERCE (INFORMATION TECHNOLOGY)

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.
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PREAMBLE

B.Com., (Information Technology) is a three - year course where the students can gain knowledge in the areas of Commerce, Information Technology, Computer Applications and related fields. This Programme covers various courses during the span of Six semester and engages and enables the students to gain competitive knowledge and matching their competency to the industry requirements in the jobs relating to Commerce, Information Technology, Computer Applications, etc., Along with good employment opportunities, the scope after completing B.Com., (Information Technology) is very vast, the students can pursue post graduate programmes, professional programmes like Chartered Accountancy, Cost and Management Accountancy, Company Secretaryship, Chartered Financial Analyst, Law and many more.

Learning Outcome Based Curriculum Framework for Undergraduate education in Bachelor of Commerce (Information Technology)

VISION

To be a vibrant and innovative education centre, enable the students to develop their knowledge and skills in Commerce, Information Technology, Computer Applications, inculcate values, provide opportunities to students to show case their hidden talents and realize their full potential, encourage lifelong learning and guide them to emerge as leaders, entrepreneurs and most important being good human beings.

MISSION

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

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

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

PEO 2: Graduates will equip themselves for continuation of their education and advance in their academics and career.

PEO 3: Graduates will be able to engage themselves as a consultant in the areas of Commerce, Information Technology, Computer Applications

PEO 4: Graduates will have a comprehensive knowledge in the services offered by Commercial Establishments, Information Technology Companies, Business engaged in Computer Applications development.

PEO5: Graduates will assimilate in the jobs requiring domain knowledge with an ease.

PROGRAMME OUTCOME (PO)

PO1: DISCIPLINARY KNOWLEDGE: Possessing knowledge in the disciplines of Commerce, Information Technology, Computer Applications and related streams..

PO2: PROBLEM SOLVING AND ANALYSING: Applying problem solving skills and arrive at an effective solution for different business situations

PO3: ENVIRONMENT SUSTAINABILITY AND ETHICS: Engage in Ethical practices and also practise environmental sustainability in the organizational operations

PO4: CO-OPERATIVE TEAMWORK & COMMUNICATIVESKILLS: Examining and synthesizing the different elements which influence Commerce, Information Technology, Computer Applications in accomplishment of the organisational goal through team work and good communication skill.

PO5: SELF DIRECTED /LIFE LONG LEARNING: Exhibit the quality self directed and life learning and expressing well, an understanding of facts, ideas, etc., by organizing and comparing relevant business states.

PROGRAMME SPECIFIC OUTCOME (PSO)

PSO1: Graduates will be able to understand the influence of Commerce, Information Technology, Computer Applications in a commercial establishment.

PSO2: Graduates will have a good grasp of the latest trends and changing business environment at National and Global Scale.

PSO3: Graduates will exhibit their knowledge in the formulating business solutions to be practiced with social responsibility.

PSO4: Graduates will show prominence in team working and transform themselves into worthy leaders

PSO5: Graduates will hone lifelong learning, adopt ethical practices and be able to work as a team and lead them and excel in their career

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)

UGPROGRAMME

Programme: Commerce   **Branch: INFORMATION TECHNOLOGY**

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	22CIU01	DSC	**Core-I** Principles of Accountancy	4	6		3	50	50	100
III	22CIU02	DSC	**Core-II** Introduction to Information Technology	4	6		3	50	50	100
III	22CIU03	GE	**Allied-I** Business Economics	4	5		3	50	50	100
IV	22CIUE01	AEE	Open Elective -I	2	3		3	100		100
IV	22GSU01	AECC	Environmental Studies	1	2		2	50		50
IV	22CIUV01	SEC	VAC-I/Life Skills-I @ / Communicative English	1*	2		2	50**	-	50**
IV	-	SEC	SDR-Student Development Report	Assessment will be in the Fifth Semester						
V	-	AECC	Extension Activities NSS / NCC/SPORTS/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	22CIU04	DSC	**Core-III** Financial Accounting	4	5		3	50	50	100
III	22CIU05	DSC	**Core-IV** Programming in C++	4	4		3	50	50	100
III	22CIU06	DSC	**Core –V Practical – I** Programming in C++	2		4	3	50	50	100
III	22CIU07	GE	**Allied-II** Business Law	4	4		3	50	50	100
III	22CIU08	DSE	Electives/ **DSE-I**	3	3		3	50	50	100
III	22CIU09	SEC	Internship /Industrial Visit/	1	-	-		100		100

Part	Course Code	Category	Title	Credits	L	P	Exam Hrs	CIA	ESE	Total
			Mini Project							
IV	22CIUV02	SEC	VAC-II/Life Skills-II @ / Language	1*	2		2	50**	-	50**
IV	22CIUJ01	SEC	Aptitude / Placement Training	Grade*	2		2	50**		50**
			Total	**26**	**32**	**4**		**450**	**350**	**800**
			Semester-III							
III	22CIU10	DSC	Core-VI Corporate Accounting	5	5		3	50	50	100
III	22CIU11	DSC	Core-VII Database Management System	5	5		3	50	50	100
III	22CIU12	DSC	Core-VIII Python Programming	5	5		3	50	50	100
III	22CIU13	DSC	Core –IX - Practical II Programming with Python	3		5	3	50	50	100
III	22CIU14	GE	Allied-III Business Mathematics	4	5		3	50	50	100
III	22CIU15	DSE	Electives/ DSE-II	3	3		3	50	50	100
IV	22CIUE02	AEE	Open Elective-II	2	3		3	100		100
IV	22GSU02	AECC	Human Rights	1	2		2	50		50
IV	22CIUJ02	SEC	Aptitude / Placement Training	Grade*	2		2	50**		50**
IV	22CIUJ03	SEC	Online Course	-	1			-	-	C/NC#
			Total	**28**	**31**	**5**		**450**	**300**	**750**
			Semester-IV							
III	22CIU16	DSC	Core-X Higher Corporate Accounting	5	6		3	50	50	100
III	22CIU17	DSC	Core –XI Income Tax	5	5		3	50	50	100
III	22CIU18	DSC	Core –XII Principle of Web Designing	4	4		3	50	50	100
III	22CIU19	DSC	Core –XIII Practical III - Web Designing	3		5	3	50	50	100
III	22CIU20	DSC	Core –XIV Software Engineering	4	4		3	50	50	100
III	22CIU21	GE	Allied-IV Business Statistics	4	5		3	50	50	100
III	22CIU22	SEC	Internship / Institutional Training / Mini- Project	1	-		-	100	-	100
IV	22CIUV03	ACC	VAC–III	1*	2		2	50**	-	50**
IV	22CIUJ04	SEC	Aptitude / Placement Training	Grade*	2		2	50**		50**
IV	22CIUJ05	SEC	Online Course	-	1			-	-	C/NC#
IV	22GSU03	AECC	Internet Security	1	2		2	50	-	50
V	22GSU04	AECC	Extension Activities NSS/NCC/SPORTS/YRC/ SIS/SA#	2	-		-		-	C/NC#
			Semester-V							
III	22CIU23	DSC	Core-XV Management Accounting	5	6		3	50	50	100
III	22CIU24	DSC	Core-XVI Cost Accounting	5	6		3	50	50	100
III	22CIU25	DSC	Core –XVII Business Research Methods	5	5		3	50	50	100

III	22CIU26	DSC	Core-XVIII Java Programming	4	5		3	50	50	100
III	22CIU27	DSC	Core -XIX Practical –IV- Programming in Java	3		5	3	50	50	100
IV	22CIUE03	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	22CIUV04	ACC	VAC–IV	1*	2		2	50**	-	50**
IV	22CIUJ06	SEC	Aptitude / Placement Training	Grade*	2		2	50**	-	50**
IV	22CIUJ07	SEC	Online Course	-	1		-	-	-	C/NC‡
IV	22CIUJ08	SEC	SDR- Student Development Report	2*	-	-	-	-	-	-
			Total	26	31	5		450	250	700
			Semester - VI							
III	22CIU28	DSE	Electives/ DSE-III	3	4		3	50	50	100
III	22CIU29	DSE	Electives/ DSE-IV	3	4		3	50	50	100
III	22CIU30	DSC	Core-XX Self-Study Course	3	-	-	3	50	50	100
III	22CIU31	SEC	Project Work / Student Research / Paper	4	4			50	50	100
			Total	13	12			200	200	400
			Grand Total	145				2400	1650	4050

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

Range of Marks	Equivalent remarks
80and 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%and for PG 50 %
- • For UG: 35%(25 marks) in EE and 40% in Total Marks
- • For PG 50%(30marks) in EE and 50% in Total Marks
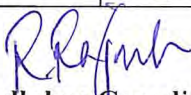
ABSTRACT FOR SCHEME OF EXAMINATION

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

Part	Course	Papers	Credit	Total Credits	Marks	Total Marks
Part I	Languages/(**MIL**)	2	4	8	100	**200**
Part II	English/**AECC-I**	2	4	8	100	**200**
Part III	Core/**DSC**	19	5/4	79	100	**1900**
	Self-Study Course/**DSC**	1	3	3	100	**100**
	Allied/**GE**	4	4	16	100	**400**
	Electives/**DSE**	4	3	12	100	**400**
	Project/**SEC**	1	4	4	100	**100**
	*Internship/Institutional Training/Mini-Project (Summer Courses#)/**SEC***	2	1	2	100	**200**
Part IV	Open Electives/**AEE**	3	2	6	100	**300**
	AECC–EVS/HR/IS/GA/LE	5	1	5	50	**250**
	Job Oriented Course/ Value Added Course	2	1	2*	50	**100****
	Skill Based/ Placement/Aptitude/**SEC**	4	Grade	Grade	50	**200****
	Online courses/ **SEC**	3	C/NC	C/NC	-	-
	Life Skills /**SEC**	2	1	2*	50	**100****
	*SDR-Student Development Report/**SEC***	1	2	2*	-	-
Part V	Extension Activities NSS /NCC/Sports/YRC/SIS/SA-**AECC**	1	C/NC	2	-	-
	Total			**145 (6Extra Credits)**		**4050 + (400****)**

List of Open Elective Papers	
Open Electives	Yoga for Human Excellence Human Health & Hygiene Indian Culture and Heritage Indian Constitution and Political System Consumer Awareness and Protection Professional Ethics and Human Values Human Rights, Women's Rights& Gender Equality Disaster Management Green Farming Corporate Relations Start a Business? Research Methodology and IPR General Studies for Competitive Examinations IIT JAM Examination (for Science only) CUCET Examination
VAC Papers	-
Courses offered by the Departments to other Programmes	Accounting for Non-Accounting Students Finance for Non-Finance Students Legal Aspects of Business Retailing Basics Merchandise Management Business Environment

List of Elective Papers/ DSE (Can choose any one of the paper as electives)		
	Course Code	**Title**
Electives/ **DSE-I**	22CIU08A	Principles of Management
	22CIU08B	Business Organisation and Office Management
Electives/ **DSE-II**	22CIU15A	Principles of Marketing
	22CIU15B	Integrated Marketing Communication
Electives/ **DSE-III**	22CIU28A	Organisational Behaviour
	22CIU28B	Working Capital Management
Electives/ **DSE-IV**	22CIU29A	Human Resource Development
	22CIU29B	Entrepreneurship

Syllabus Coordinator

BOS-Chairman

Academic Council –Member Secretary

PRINCIPAL

DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)				CLASS: I B.Com., (INFORMATION TECHNOLOGY)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CIU01	Core-I PRINCIPLES OF ACCOUNTANCY	4	6	50	50	100

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

Course Objectives
- To learn the basic Principles of Accountancy
- To understand the process of accounting in business
- To understand about Rectification of Errors and bank reconciliation statement
- To know about the process of accounting for depreciation and for fire insurance claims.
- To be able to prepare books of accounts and appraise the results of the business

Unit	Course Contents	Hours	K Level
I	**INTRODUCTION TO ACCOUNTING** Introduction – Definition – Steps of Accounting – Book-keeping Vs Accounting – Objectives of Accounting – Advantages and Limitations of Accounting – Branches of Accounting – Accounting Concepts and Conventions – Accounting Ethics – Double Entry Book Keeping – Meaning of Debit and Credit – Advantages of Double Entry System	12	Upto K4
II	**PREPARATION OF ACCOUNTS - SUBSIDIARY BOOKS** Journal – Ledger – Distinction between Journal and Ledger – Trial Balance – Cash Book – Purchase Book – Sales Book – Purchase Returns Book – Sales Returns Book	15	Upto K4
III	**FINAL ACCOUNTS** Preparation of Final Accounts of a Sole Trading Concern – Trading Account – Profit and Loss Account - Profit and Loss Appropriation Account – Closing Entries – Balance Sheet – Distinction between Capital and Revenue Expenditure	15	Upto K4
IV	**RECTIFICATION OF ERRORS AND BANK RECONCILIATION STATEMENT** Classification of Errors – Rectification of Errors and Preparation of Suspense Account – Effects of Rectification on Net Profit – Bank Reconciliation Statement – Meaning – Need – Causes for differences between cash book and pass book – Methods of preparation of Bank Reconciliation Statement.	15	Upto K4
V	**DEPRECIATION ACCOUNTING AND FIRE INSURANCE CLAIMS** Depreciation – Meaning – Causes Methods - Straight Line Method - Written down Value Method - Change in method of Depreciation (retrospective and prospective method) - Fire Insurance Claims – Need – Types of Fire Insurance Policies - Average Clause Computation of Claim to be lodged (Problems in Loss of stock only).	15	Upto K4

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

Book for Study

Reddy.T.S & Murthy.A, "Financial Accounting", Margham Publications, Chennai.

Books for Reference

1. S.P. Jain, K.L. Narang, Simmi Agarwal, Monika Sehgal, Advanced Accountancy Principles of Accounting Volume-I, Kalyani Publishers, New Delhi
2. N.Vinayakam & B. Charumathi, "Financial Accounting", S Chand & Company Pvt. Ltd., New Delhi
3. M.C.Shukla, T.S.Grewal, S.C.Gupta , "Advanced Accounts", S Chand & Company Pvt. Ltd., New Delhi
4. Dr. M.A. Arulanandam, Dr.K.S.Raman, "Advanced Accountancy", Himalaya Publishing House Pvt. Ltd, Mumbai
5. Gupta R.L., Radhaswamy M., "Advanced Accountancy, Volume I", Sultan Chand & Sons, New Delhi
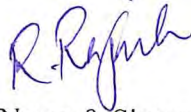
CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Describe the need and importance of various accounting modes in business	Upto K4
CLO2	Interpret the application of various modes of accounting	Upto K4
CLO3	Relate the different accounting aspects applicable to business situations	Upto K4
CLO4	Examine and relate the implications of applying accounting process in business	Upto K4
CLO5	Preparing of books of accounts and appraise the results of the business	Upto K4

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

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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
Name & Signature of the Staff	Name & Signature	Name & Signature

DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)				CLASS: I B.Com., (INFORMATION TECHNOLOGY)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	DSC	22CIU02	**CORE II INTRODUCTION TO INFORMATION TECHNOLOGY**	4	6	50	50	100

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

Course Objectives
- To acquaint the students with knowledge about the Information Technology
- To learn about Networks and Operating System
- To understand of the role of IT in influencing modern day business
- To know the different Communication Technologies
- To learn the applications of various aspects of information technology in modern day business.

Unit	Course Contents	Hours	K Level
I	**Introduction:** Managing the Information Age. Evolution of IT Management – Types of Information Systems – Internet Based Business Systems – Value Chain Reconstruction for E-Business – IT Management Challenges and issues– Critical success Factors for IT Managers.	14	Upto K4
II	**Networks and Operating System** Networks – Introduction - Types of Networks - Local Area Network - Wide Area Network - Metropolitan Area Network - Wireless LAN. Operating System – Functions – Classifications - Types – MS-DOS, Windows, Unix.	14	Upto K4
III	**Hardware Software Trends and Communication:** Computing Hierarchy – Input –Output Technologies– Hardware Issues – System Architecture – Grid Computing –Mobile Computing – Ubiquitous Computing – Cloud Computing – Application Programming –Managing Application Development – Data Resources – Managing Data Resources – Problem of Change and Recovery.	15	Upto K4
IV	**Communication Technology** Introduction – WWW – Intranets – Extranets – Voice Networks – Data Communication Networks – Last Mile – Wireless System – Web hosting – Application Service Provider – Internet of Things	14	Upto K4
V	**IT Applications:** Enterprise Resource Planning – Enterprise System – Expert System – Decision Support System – Neural Networks –Executive Information System – Customer Relationship Management System – Supply Chain Management Systems – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality – E-Business and Alternatives.	15	Upto K4

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

Book for Study

Carroll W Frenzel, John Frenzel "Management of Information Technology", Cengage Learning.

Books for Reference

1. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, Wiley India Private Limited, New Delhi
2. Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, Wiley India Private Limited, New Delhi.
3. Rajaraman V. Introduction to Information Technology, PHI Learning Pvt. Ltd.,.
4. I. T. L. Education Solutions Limited. Introduction to Information Technology, Pearson Education India
5. Richard Fox, Information Technology: An Introduction for Today's Digital World, CRC Press

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Outline the various aspects of Information Technology and related aspects.	Upto K4
CLO2	Demonstrate a good understanding of the role of IT in influencing modern day business	Upto K4
CLO3	Express the need and influence of Information Technology in modern business	Upto K4
CLO4	Examine and Combine various communication technology with IT Applications for the business.	Upto K4
CLO5	Formulate plans for IT Management in a business organisation	Upto K4

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

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

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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
G. Shpriyas (Dr. G. SHANMUGAPRIYA) Name & Signature of the Staff	R. Rajesh Name & Signature	Name & Signature

DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)				CLASS: I B.Com., (INFORMATION TECHNOLOGY)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
I	GE	22CIU03	ALLIED I BUSINESS ECONOMICS	4	5	50	50	100
Nature of Course		Employability Oriented						✓
		Entrepreneurship Oriented						✓
		Skill Development						✓

Course Objectives

- To get acquainted with the concept of business economic theory and principles.
- To learn the influence of demand and supply in the business situations
- To know the influence of the concept of production
- To understand Cost Output Relationship and Concept of Revenue.
- 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 – Opportunity Cost – Consumer Preference- Utility Analysis and Types of Utility	12	Upto 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	Upto K4
III	**Production Laws and Functions** Production Concept - Importance and Factors of Production-Theory - Production Function: Meaning, Concept of productivity and technology – Short Run and long run production function.	12	Upto K4
IV	**Cost Output Relationship and Concept of Revenue** 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 - Economies of scale - Concept of Revenue - Different Types of Revenues	12	Upto K4
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	12	Upto K4

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

Book for Study
Dr.S.Sankaran "Business Economics" Margham Publications, Chennai

Books for Reference
1. Dr.A.Kalaiselvi "Managerial Economics", Aruna Publications, Chennai
2. S.K.Misra,V.K.Puri, "Business Economics", Himalaya Publishing House Pvt. Ltd., Mumbai
3. R.Cauvery, U.K.Sudhanayak, M.Girija and R. Meenakshi "Managerial Economics" S.Chand & Company Ltd., New Delhi
4. R.Saravanan and R.Karuppasamy "Managerial Economics", Scitech Publications (India) Pvt., Ltd. Chennai.
5. T. Aryamala "Business Economics", Vijay Nicole Imprints Private Limited, Chennai

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Describe the concept of business economic theory and principles.	Upto K4
CLO2	Explain the scope of business economics in modern day business	Upto K4
CLO3	Indicate the importance of business economics in business decisions	Upto K4
CLO4	Examine and interpret the relationship between business economics and market structure	Upto K4
CLO5	Correlate the economic concepts and applications of economic concepts in business decisions.	Upto K4

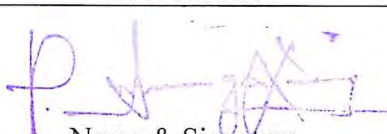**Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)**
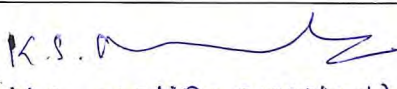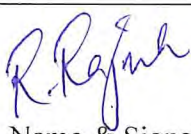
Programme Outcomes					
CLOs	PO 1	PO 2	PO 3	PO 4	PO 5
CLO 1	3	2	3	2	3
CLO 2	3	2	3	2	3
CLO 3	3	2	3	2	3
CLO 4	3	2	3	2	3
CLO 5	3	2	3	2	3

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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
K.S. (K.S. MAHALAICSHMI) Name & Signature of the Staff	R.Rajesh Name & Signature	Name & Signature

DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)				CLASS: I B.Com., (INFORMATION TECHNOLOGY)					
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total	
II	DSC	22CIU04	**CORE III FINANCIAL ACCOUNTING**	4	5	50	50	100	

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

Course Objectives
- To get an idea of the partnership fundamentals
- To understand the need and importance of partnership accounting
- To learn the accounting procedures during different situations in partnership
- To have a knowledge on the different modes of dissolution of a firm
- To know the process of accounting in case of insolvency of partners

Unit	Course Contents	Hours	K Level
I	**PARTNERSHIP FUNDAMENTALS** Definition – Partnership Deed – Rules Applicable in the absence of Partnership Deed – Capital Accounts of Partners – Fixed Capital Method – Fluctuating Capital Method – Necessary Adjustments relating to Interest on Capital - Interest on Drawings – Partner's Salary or Commission – Interest on Partner's Loan – Profit and Loss Appropriations Account	12	Upto K4
II	**ADMISISON OF PARTNER** Admission of a Partner: Calculation of New Profit Sharing Ratio and Sacrificing Ratio - Adjustment for Goodwill – Factors affecting Goodwill – Methods of Valuation of Goodwill - Treatment of Goodwill – Revaluation of Assets and Liabilities - Revaluation Account – Memorandum Revaluation Account – Adjustment of Capital – Preparation of Balance sheet of New Firm.	12	Upto K4
III	**RETIREMENT OF PARTNER – DEATH OF PARTNER** Retirement – Calculation of Gaining Ratio – Treatment of Goodwill - Revaluation of Assets and Liabilities - Treatment of Undistributed Profits and Losses - Payment to Retiring Partner - Retirement cum Admission of partners - Death of a partner – Joint Life Policy – Accounting Treatment	12	Upto K4
IV	**DISSOLUTION OF A FIRM AND INSOLVENCY OF PARTNERS** Dissolution – Meaning – Modes of Dissolution – Settlement of Accounts - Insolvency of Partners - Rule in Garner Vs Murray - Piecemeal Distribution - Proportionate Capital Method – Maximum Loss Method.	12	Upto K4
V	**AMALGAMATION OF PARTNERSHIP FIRMS - SALE OF PARTNERSHIP TO A LIMITED COMPANY** Amalgamation of Partnership Firms – Introduction – Objectives – Forms of Amalgamation – Accounting Treatment	12	Upto K4

	Sale of Partnership to a Limited Company – Introduction – Computation of Purchase Consideration – Accounting Treatment – Closure of Books		

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

Book for Study
1. Reddy.T.S & Murthy.A, "Financial Accounting", Margham Publications, Chennai

Books for Reference
1. S.P. Jain, K.L. Narang, Simmi Agarwal, Monika Sehgal, Advanced Accountancy Principles of Accounting Volume-I, Kalyani Publishers, New Delhi
2. N.Vinayakam & B. Charumati, "Financial Accounting", S Chand & Company Pvt. Ltd., New Delhi
3. M.C.Shukla, T.S.Grewal, S.C.Gupta , "Advanced Accounts", S Chand & Company Pvt. Ltd., New Delhi
4. Dr. M.A. Arulanandam, Dr.K.S.Raman, "Advanced Accountancy", Himalaya Publishing House Pvt. Ltd, Mumbai
5. Gupta R.L., Radhaswamy M., "Advanced Accountancy, Volume I", Sultan Chand & Sons, New Delhi

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	Upto K4
CLO2	Interpret the application of various modes of accounting in partnership	Upto K4
CLO3	Explain the methods of treatment of unique accounting entries relating to partnership	Upto K4
CLO4	Examine and relate the implications of various accounting processes in different situations in partnership	Upto K4
CLO5	Preparing of requisite books of accounts and appraise the results of the business	Upto K4

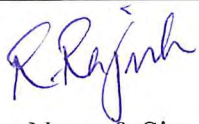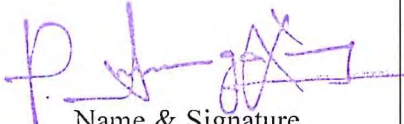### Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
(K. Prabaharan) Name & Signature of the Staff	Name & Signature	Name & Signature

DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)				CLASS: I B.Com., (INFORMATION TECHNOLOGY)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CIU05	CORE IV PROGRAMMING IN C++	4	4	50	50	100

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

Course Objectives
- To understand about object-oriented languages and their applications
- To introduce basic concepts of C++ language
- To provide insights about various inheritance system
- To know about Arrays and Memory Concept
- To understand about files and exception handling

Unit	Course Contents	Hours	K Level
I	**Basic Concepts** Introduction to C++: Key Concepts of Object-Oriented Programming –Advantages – Object Oriented Languages – C++ Declarations: Tokens -Variables – Data types – Operators in C++ – Decision statements – Control Loop Structures.	10	Upto K4
II	**Classes , Objects and Functions** Declaring Objects – Defining Member Functions – Static Member variables and functions – Function – Function Overloading– Friend functions –Constructor and Destructor: Introduction – Characteristics - Copy Constructor – Parameterized Constructor.	10	Upto K4
III	**Object Oriented Programming Concepts** Operator Overloading: Overloading unary and binary operators – Overloading with Friend functions – Type conversion – Inheritance: Types of Inheritance– Single, Multilevel, Multiple, Hierarchal, Hybrid, Multi path inheritance-Virtual Base Classes – Abstract Classes.	10	Upto K4
IV	**Arrays and Memory Concept** Arrays: One dimensional – Characteristics - Two dimensional–Working with Strings: Introduction – String Manipulating Functions. Pointers – Declaration – Pointer to Class- Object – Polymorphism and Virtual Functions.	9	Upto K4
V	**Files and Exception Handling** Files – File stream classes–Opening a Closing a File, Detecting End-Of-File, Error Handling during file Operations – File modes – Sequential Read / Write operations – Binary and ASCII Files – Random Access Operation – Exception Handling: Principles – Keywords – Catching - Re-throwing.	9	Upto K4

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

Book for Study
1. Ashok N Kamthane, "Object-Oriented Programming with Ansi and Turbo C++", Pearson Education, New Delhi, 2013

Books for Reference
1. Balagurusamy E, "Object-Oriented Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Maria Litvin& Gray Litvin,"C++ for you", Vikas Publishing House Pvt Ltd., New Delhi.
3. John R Hubbard, "Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
4. Venugopal K.R, Rajkumar, Ravishankar.T, "Mastering C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
5. Ravichandran D, "Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Outline the basic concepts of object oriented programming.	Upto K4
CLO2	Discuss the various features of C++	Upto K4
CLO3	Examine and apply various function concepts in programming in C++	Upto K4
CLO4	Interpret the reusability concept in C++ programming	Upto K4
CLO5	Explain the uses of C++ and analyse the impact of real time applications from industrial perspective.	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	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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
P. SUPRAJA Name & Signature of the Staff	Name & Signature	Name & Signature

DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)				CLASS: I B.Com., (INFORMATION TECHNOLOGY)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	DSC	22CIU06	CORE V PRACTICAL – I – PROGRAMMING IN C++	2	4	50	50	100

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

Course Objectives
- To provide hands on training on Object-Oriented Programming concepts using C++.
- To understand about object-oriented languages and their applications
- To introduce basic concepts of C++ language
- To provide insights about various inheritance system
- To understand about files and exception handling

Package	Course Contents	Hours
C++	**Programs** 1. Write a Program to find a Fibonacci series of a given number. 2. Create a Program to calculate the EB bill using class and object. 3. Write a Program to calculate the area of different shapes using function overloading. 4. Write a Program to find maximum out of two numbers using friend function. 5. Write a Program to implement constructor and find the Centigrade and Fahrenheit value. 6. Apply the concept of operator overloading and write a program to perform addition of two objects and store the result in third object. 7. Write a Program to read and print employee information using multiple inheritance. 8. Write a Program to implement virtual and pure virtual function to display student data. 9. Write a Program to create the student file and prepare the Mark slip by accessing the file. 10. Create a Program to implement Exception Handling by throwing Division by zero exception and catching it.	48

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Outline the basic programming concepts of object oriented programming.	Upto K4
CLO2	Write a program using various features of C++	Upto K4
CLO3	Apply various function concepts in programming in C++	Upto K4
CLO4	Analyze the reusability concept in C++ programming	Upto K4
CLO5	Examine the coding features in C++ and analyse the impact of real time applications from industrial perspective.	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	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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
P. SUPRAJA Name & Signature of the Staff	Name & Signature	Name & Signature

	DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)			CLASS: I B.Com., (INFORMATION TECHNOLOGY)				
Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
II	GE	22CIU07	ALLIED II BUSINESS LAW	4	4	50	50	100

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

Course Objectives
- 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 1930and 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	**The Indian Contract Act, 1872** Formation of Indian contract act – Meaning and definition – Nature and elements of contract – Classifications of contract – Essential Elements of a Valid contract – Performance of contract – Discharge and Remedies for breach of contract.	11	Upto K4
II	**Special Contracts** Contract of Indemnity and Guarantee – Contract of Bailment and Pledge - Contract of Agency	10	Upto K4
III	**The 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	Upto K4
IV	**The Indian Partnership Act, 1932** Introduction – Essential Elements of Partnership – Test of Partnership - Rights and Duties and Liabilities of Partners – Relation of Partners to Third Parties –Dissolution of a firm.	7	Upto K4
V	**The Limited Liability Partnership Act, 2008** Definition – Body corporate – Business - Partner – Salient features of LLP – Advantages and disadvantages of LLP – Differences between: LLP and Partnership, LLP and Company – Incorporation of LLP – Winding up and Dissolution of LLP.	10	Upto K4

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

Book for Study
1.Pillai R.S.N., "Business Law", S.Chand & Company Ltd., 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 & Sons, New Delhi.
4. Gogna PPS, "Mercantile Law" S.Chand & Company Ltd., New Delhi.
5. Tejpal Sheth, Business Law, Pearson Education India, New Delhi
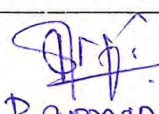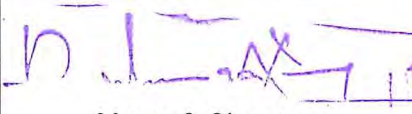
Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Understand the provisions of business law in India.	Upto K4
CLO2	Explain the pertinence of laws relating to contracts, sale of goods and partnership	Upto K4
CLO3	Express the implications of the legal aspects in business transactions	Upto K4
CLO4	Interpret the need and relevance of laws relating to contracts, sale of goods and partnership	Upto K4
CLO5	Evaluate the influence of the various business related Acts in the modern day business in India.	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	3	2	3
CLO 2	3	3	3	2	3
CLO 3	3	3	3	2	3
CLO 4	3	3	3	2	3
CLO 5	3	3	3	2	3

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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
P. SUPRAJA Name & Signature of the Staff	Name & Signature	Name & Signature

Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

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

Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
			DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)		**CLASS: I B.Com., (INFORMATION TECHNOLOGY)**			
II	DSE	22CIU08A	**ELECTIVE: PRINCIPLES OF MANAGEMENT**	3	3	50	50	100

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

Course Objectives
- To get acquainted with the concept of management.
- To learn the influence of management principles business situations
- To know the influence of the functions of management.
- To understand business application of management functions.
- To know the impact of principles of management in business activities.

Unit	Course Contents	Hours	K Level
I	**Management Concepts and Evolution** Management: Definition- Management and Administration –Scope, objectives and Functions of Management - Levels of Management. Evolution of Management thoughts by F.W. Taylor, Henry Fayol – Mc Gregor and Peter F. Drucker. Trends and Challenges of Management in Global Scenario	9	Upto 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.	9	Upto K4
III	**Organizing and Communication** Organizing: Nature and Importance – Process – Structure – Types - Organisation chart. Span of Control — Centralization and Decentralization- Delegation of Authority. Communication: Meaning and Definition – Importance-Process of Communication.	9	Upto 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,	9	Upto K4
V	**Directing, Controlling and Motivation** Meaning, Definition- Importance-Principles of Directing, Controlling – Meaning, Definition- Controlling techniques – Motivation – need – determinants of behaviour – theories of motivation - X, Y and Z theories – Maslow's theory.	9	Upto K4

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

Book for Study
1. *Dinkar Pagare,* "Principles of Management" , Sultan Chand & Sons, New Delhi

Books for Reference
1. *Koontz and O Donnell,* "Principles of Management", Tata McGraw Hill, New Delhi
2. *PC Tripathi and PN 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
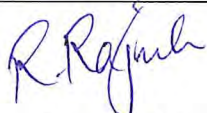
Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the concept of management functions and principles in different business activities.	Upto K4
CLO2	Understand the importance of various aspects of principles applied in business management.	Upto K4
CLO3	Describe the organisation structure and functions and interpret the various aspects of the management principles in business organisation	Upto K4
CLO4	Apply various of functions of management in different business situations.	Upto K4
CLO5	Analyse the impact of various aspects of the management principles in day to day business activities.	Upto K4

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

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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
P.SUPRAJA	R.Rajmal	
Name & Signature of the Staff	Name & Signature	Name & Signature

Head of the Department
Department of Commerce with Information Technology
Department of Commerce with Banking and Insurance
Hindusthan College of Arts and Science (Autonomous)
Coimbatore – 641 028.

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

Sem	Course Type	Course Code	Course Title	Credits	Contact Hours / Week	CIA	Ext	Total
			DEPARTMENT OF COMMERCE (INFORMATION TECHNOLOGY)		**CLASS: I B.Com:., (INFORMATION TECHNOLOGY)**			
II	DSE	22CIU08B	ELECTIVE: BUSINESS ORGANISATION AND OFFICE MANAGEMENT	3	3	50	50	100

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

Course Objectives
- To get acquainted with the concept of business organisation.
- To learn the factors that influence business organisations
- To know the various sources of finance suitable for business.
- To understand application of office management principles in a business.
- To know the use and impact of office machineries and equipments in a business.

Unit	Course Contents	Hours	K Level
I	**Forms of Business Organisations** Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.	9	Upto K4
II	**Factors influencing selection of Type of Organisation** Location of Business – Factors influencing location, localization of industries- Size of forms.	9	Upto K4
III	Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.	9	Upto K4
IV	Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing	9	Upto K4
V	Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.	9	Upto K4

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

Book for Study
1. Shukla - Business Organisation and Management – S.Chand & Company Ltd., New Delhi

Books for Reference
1. P. C. Tulsian - Business Organisation and Management – Pearson Education India.
2. R. S. N. Pillai, Bagavathi, Modern Office Management, S.Chand & Company Ltd.,
3. Singh.B.P & Chopra - Business Organisation and Management – Dhanpat Rai & sons
4. Y. K. Bhushan, "Business Organization and Management", Sultan Chand & Sons, New Delhi
5. S.A. Sherlekar & V.S. Sherlekar – Modern Business Organisation and Management, Himalaya Publishing House, Mumbai.

Course Learning Outcomes

CLOs	On Completion of the Course, the students should be able to	K - Level
CLO1	Remember the concepts of business and its forms of organizations	Upto K4
CLO2	Understand the importance of various aspects of principles applied in forming a business organisation.	Upto K4
CLO3	Describe the organisation structure and functions and interpret the various aspects of the management principles in business organisation	Upto K4
CLO4	Apply various principles of office management in different business situations.	Upto K4
CLO5	Analyse the impact of various aspects of the office management in day to day business activities.	Upto K4

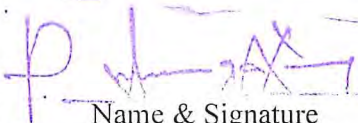## Mapping of Course Learning Outcomes (CLOs) with Programme Outcomes (POs)

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

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

Course Designed by	Verified by HOD	Approved by CDC Coordinator
P. SUPRAJA	R.Rajmala	
Name & Signature of the Staff	Name & Signature	Name & Signature