

**Holy Cross College (Autonomous), Nagercoil.**

**Department of Commerce (SF-I)**

**Teaching Plan (From 2020-2022)**

**B.Com**

**Programme Outcomes (POs)**

<b>POs.</b>	<b>Upon completion of the B.Com Degree Programme, the graduates will be able to:</b>
PO-1	understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of business that leads to social and economic development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for start up and project promotion.

**Programme Specific Outcomes (PSOs)**

<b>PSOs.</b>	<b>Upon completion of the B.Com Degree Programme, the graduates will be able to:</b>
PSO-1	develop competency in students to make them employable in the global market and to equip themselves as successful entrepreneurs
PSO-2	apply different concepts in business to start and manage business and realizes the social responsibilities
PSO-3	practice different techniques of communication and apply it in business and profession
PSO-4	enhance practical knowledge to practice business ethics in order to meet the national requirements
PSO-5	develop necessary professional knowledge and skills in academic, business and research.

**Semester****I****Major Core I****Name of the Course : Financial Accounting****Subject code : AC2011**

<b>No. of Hours per Week</b>	<b>Credit</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	5	90	100

**Objectives**

1. To familiarise the students with accounting concepts and conventions and basic principles of accounting.
2. To help the students to prepare various accounts

<b>CO No</b>	<b>Course Outcomes</b>	<b>PSO</b>	<b>C.L</b>
CO-1	understand the rules, principles, concepts, conventions and accounting standards used in accountancy	5	U
CO-2	identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	5	R
CO-3	analyse the methods of ascertaining profit from incomplete records	5	An
CO-4	applying technology for preparing accounts	3	Ap
CO-5	calculate claims for loss of stock and loss of profit	3	Ap

**Modules**

<b>Unit</b>	<b>Section</b>	<b>Topics</b>	<b>Lecture hours</b>	<b>Learning Outcome</b>	<b>Pedagogy</b>	<b>Assessment/ Evaluation</b>
<b>1</b>	<b>Introduction to Accounting.</b>					
	1.	Basic Principles of Accounting, Accounting Concepts and Convention	3	Understand the concepts and basic principles of accounting	Lecture, Discussion.	Class test Formative Assessment
	2	Accounting Standards: Meaning - Need -	3	Able to know the Accounting Standards	Lecture , Discussion with PPT	Class test Formative Assessment

		International Accounting Standards, Indian Accounting Standards				
	3.	Journal Entries Ledger Preparing Ledger Accounts	3	Able to prepare Journal and Ledger	Lecture, group Discussion	Giving small problems and checking the answers
	4.	Subsidiary Books.	3	Able to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	5.	Cash book and Trail Balance.	3	Understand the methods of preparing Cash book and Trail balance.	Lecture, Question Answer Discussion.	Class test Formative Assessment
<b>II</b>	<b>Final Accounts.</b>					
	1.	Final Accounts – Theory	3	Understand the segment of Final Accounts and its significance.	Lecture Discussion	Short test and Quiz
	2.	Trading Account, Profit And Loss Account	5	Able to prepare Trading Account and profit and loss A/C	Discussion illustration	Short test and Quiz Simple problems
	3.	Balance Sheet and adjusting entries	3	Know the method of preparing Balance Sheet and adjustments to be made in the B /S	Lecture Discussion	Assignment and home assignment
	4.	Rectification of Errors: Errors Affecting the Trial Balance -	3	Know the Errors affecting the Trial Balance	Lecture Discussion	Assignment and home assignment
	5.	Rectification of one sided errors - Rectification of two sided errors - Rectification of errors using Suspense account.	5	Able to prepare Rectification of one and two sided errors .	Workout the problems and explain	Formative Assignment
<b>III</b>	<b>Single Entry System.</b>					
	1.	Meaning and features of single entry system	2	Understand the concept of single entry system	Lecture with PPT	Short test
	2.	Calculation of	3	Know to calculate	Solving	Oral test

		Profit under Net worth Method		Profit with adjustment.	problems	
	3.	Calculation of profit under Conversion Method	3	Learn to calculate profit under Conversion Method	Illustration	Short test
	4.	Final Accounts with Adjustments	3	Understand the procedure preparing Final Accounts.	Illustration Discussion	Assignment  Formative Assessment
<b>IV</b>	<b>Fire Insurance Claim Account.</b>					
	1.	Introduction , meaning and Methods of Calculating Claim under Loss of Stock	5	Understand the procedure for calculating claim under loss of stock.	Lecture Discussion	Oral test
	2.	Preparing necessary accounts and applying Average Clause	5	Know the technique of preparing the accounts	Lecture Discussion.	Short test
	3.	Procedure for Calculating Claim Under Loss of Profit , applying Average Clause	4	Understand the technique of Loss of Profit, applying Average Clause	Lecture Group Discussion	Short test  Formative assessment.
<b>V</b>	<b>Computerized Accounting</b>					
	1.	Introduction , Advantages, Types of Computerized Accounting Software Qualities of best accounting Software	3	Understand the Accounting Software	Lecture Discussion. With PPT	Oral test
	2.	Tally. ERP 9: History - Features - Facilities with Tally ERP 9	2	Know the - Features - Facilities with Tally ERP 9	Lecture Discussion. With PPT	Short test
	3.	Ledger and Groups - Ledger Creation - steps - Accounting Features - Inventory	4	Understand the technique of Ledger and Groups	Lecture Group Discussion	Short test  Formative assessment.

		Features - Statutory Features - Payroll Information.				
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**Course Instructor: S. Jameela      Head of the Department: Dr.R.Evalin Latha**

**Semester : I Allied I**  
**Name of the Course : Business Economics**  
**Subject code : AA2011**

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

**Objectives:**

1. To help the students understand the basic concepts of business economics.
2. To give an indepth knowledge on various aspects of economics.

CO.No	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the basic concepts of business economics	2	U
CO-2	classify different types of demand prevailing in the market	5	U
CO-3	gain knowledge on consumer behavior and consumer surplus	5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	5	An
CO-5	identify the phases of business cycle	5	Ap

**Modules**

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
<b>I</b>	<b>Introduction to Business Economics</b>					
	1	Concept, Nature of Business economics, Relationship of business economics and other disciplines	5	To understand the concept of Business economics and its applications	Lecture with PPT	Assignment Multiple choice questions Short Test Formative Assessment

	3	Role of business economics in decision making	4	To understand how economics help in decision making	Group discussion Illustration	
	4	Role and responsibilities of business economists	5	To recognize the role and responsibilities of business economist	Brain Storming	
	5	Economic tools in Business economics	3	To acquire knowledge on the different terms used in business	Lecture with PPT	
<b>II</b>	<b>Demand Analysis</b>					
	1	Demand – meaning, feature, demand schedule and determinants of demand	5	To identify the factors which determine the demand	Lecture with PPT	Formative Assessment Short Tests Quiz
	2	Law of demand, exception and types of demand	5	To understand how demand reacts to price	Lecture with PPT	
	3	Concept of elasticity and it’s types	5	To recognize different types of elasticity	Group Discussion	
	4	Demand forecasting	3	To analyse the importance of demand forecasting	Group discussion Illustration	
<b>III</b>	<b>Theory of Consumer Behaviour</b>					
	1	Measurement of utility, Concept of utility	5	To understand the consumer behavior based on utility	Lecture	Formative Assessment Short Tests Quiz
	2	Forms and	5	To understand	Lecture	

		features of utility		the features of utility	with PPT	
	3	Approaches to consumer behavior- Law of diminishing marginal utility and law equi-marginal utility	5	To identify the approaches of consumer behaviour	Lecture with PPT	
	4	Consumer surplus	3	To understand the concept of consumer surplus	Lecture with illustration	
IV	Theory of Production					
	1	Factors of production and their characteristics	7	To create a deep understanding of factors of production which create utility	Mind Mapping	Quiz Short Test Formative Assessment
	2	Cobb Douglas production functions	3	To understand the production functions	Lecture with PPT	
	3	Economies and diseconomies of scale- internal and external	5	To evaluate the scale of Economies and diseconomies	Lecture with PPT	
	4	Small scale production- advantages and disadvantages	3	To understand the advantages and disadvantages of small scale production	Lecture	
V	Competition and Business cycle					
	1	Competition – introduction and perfect	5	To identify different types of	Lecture and discussion	Short test Quiz Formative Assessment



		and imperfect competition		competitions in the market		
	2	Business cycle – introduction , characteristics	5	To understand different stages of business economics	Lecture with PPT	
	3	Causes , effects and measures to minimize the effects of business cycle	6	To evaluate effects and measures to minimize the effects of business cycle	Group Discussion	
	4	Theories of business cycle	2	To understand the theories of business cycle	Discussion Debate Lecture	

**Course Instructor: S. Merlin Vista**

**Head of the Department: Dr.R.Evalin Latha**

**Semester II****Major Core II****Financial Accounting - II****Course Code: AC2021**

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

**Objectives:**

1. To acquaint with the students the techniques and principles of preparing various accounts
2. To make the students expertise in solving any kind of problems and thereby preparing them eligible in job market.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of nonprofit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know to techniques and principles of preparing branch accounts	PSO 5	AP
CO-4	analyse the accounting procedure of royalty accounting	PSO 5	AP
CO-5	understand the methods of calculating interest and procedure of maintaining accounts	PSO 5	AP

**Modules**

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Branch and Departmental Accounts</b>					
	1	Meaning, Objects of branch accounts, Types of branches	2	Understand the purpose of keeping branch accounts and types of branches.	Lecture	Brainstorming
	2.	Dependent branch and its features, Accounting system	2	Understand the transactions in branch account and the important aspects that need special care in preparing branch accounts	Lecture, Discussion	Short test
	3.	Debtors system	3	Know the procedure for preparing branch accounts under debtor system	Workout the problems on the board and explain the procedure	Group Discuss Short test

	4.	Stock and Debtors system	4	Know the procedure for preparing branch accounts when goods are supplied at cost and invoice price.	Workout the problems on the board and explain the procedure	Group Discussion, Short test
	5	Final account system (excluding foreign branches)	4	Able to prepare Memorandum Trading and Profit and Loss Account.	Workout the problems on the board and explain the procedure	Group Discussion, Formative Assessment
	6.	Accounting Procedure meanings features and terms used	2	Understand the meaning of department and the terms used in Departmental accounts.	Lecture Discussion	Short test
	7.	Allocation of common expenses	4	Able to know the basis on which expenses of departments are allocated	Discussion and illustration	Quiz, Objective type questions
	8.	Calculation of purchases	4	Understand the procedure of calculating purchase	Illustration	Short Test
	9.	Preparation of departmental trading and profit and loss account (excluding interdepartmental transfer)	5	Able to prepare the departmental trading and profit and loss account	Workout the problem on the board and explain	Assignment, Formative Assignment
<b>II</b>	<b>Accounts of Non- Profit Organisations</b>					
	1.	Capital and Revenue items, Rules for determining Capital expenditure, Features of capital and revenue expenditure	3	Understand the concept of capital and revenue expenditure	Brainstorming, Lecture, Discussion.	Short test, Giving multiple choice questions.
	2.	Concept and terms used, Classification of capital and revenue items	3	Able to classify capital and revenue items	Lecture, group Discussion	Giving small items and verify the answers
	3.	Preparation of receipts and payments account	4	Able to prepare receipts and payments account	Do the problems on the board	Giving small problems and

						check the answers
	4.	Preparation of Income and Expenditure account and Balance sheet	5	Able to prepare Income and Expenditure account and Balance sheet	Do the problems on the board	Giving problems and check the answers and Class test, Formative Assignment
III	<b>Royalty Accounts</b>					
	1.	Features and terms used in royalty accounts	3	Understand the concept of royalty account	Lecture	Short test
	2.	Preparation of analytical table and Journal entries	4	Know the procedure for preparing analytical table	Discussion	Oral test, Quiz
	3.	Accounts in the books of lessor Accounts in the books of lessee	5	Able to prepare necessary ledger accounts in the books of lessor and lessee	Illustration	Short test
	4.	Accounting procedure when there is abnormal fall in output	4	Understand the accounting procedure at the time of abnormal fall in output	Illustration Discussion	Assignment, Formative Assessment
IV	<b>Depreciation Accounts</b>					
	1.	Meaning and Causes for depreciation	3	Understand the meaning and concept of depreciation	Lecture	Brain storming
	2.	Need for providing depreciation	3	Able to know the need in preparing depreciation account.	Discussion	Short test
	3.	Methods of depreciation	4	Know the various methods to preparing depreciation account.	Illustration Discussion	Brain storming
	4.	Straight Line method, Diminishing Balance method, Annuity method	5	Able to prepare Straight line method, Diminishing Balance method, Annuity method	Workout the problems on the board	Assignment, Formative Assessment
<b>Hire Purchase System</b>						

	2.	Preparation of accounts in the books of hire purchaser and hire vendor	5	Know the accounts to be prepared in the books of hire purchaser and hire vendor	Lecture , Illustration ,Discussion.	Oral test
	3.	Default and repossession (complete and partial)	5	Understand the technique of preparing accounts under complete and partial repossession	Lecture , Illustration ,Group Discussion	Short test Formative assessment.

**Course Instructor: S.Jameela**

**Head of the Department: Dr.R.Evalin Latha**

**Semester** **II** **Allied -II**  
**Name of the Course** **: Principles of Marketing**  
**Subject code** **: AA2021**

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

### Objectives

1. To give basic knowledge on the concepts of marketing and to give an indepth knowledge on the functions of marketing.
2. To make the students familiarizes with the recent trends in marketing

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the elements and approaches of modern marketing	2	U
CO-2	understand the procedure of market segmentation and buying motives	2	An
CO-3	evaluate the elements of product and product life cycle	2	E
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	2	U

### Modules

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>An Overview of Marketing</b>					
	1	Marketing – Scope, Modern marketing	5	To understand the concept marketing	Lecture with examples	Short test Formative Assessment – I
	2	Functions of modern marketing and Approaches	5	To know the various Functions of modern marketing	Lecture with discussion	
	3	Marketing environment- Definition, classification	5	To understand classification of Marketing environment	Lecture with discussion	

II	Marketing Segmentation and Consumer Behaviour					
	1	Market Segmentation-Requisites, factors	5	To get knowledge on market segmentation	Lecture with examples	Quiz  Formative Assessment – I
	2	Segmentation procedure and segmentation in selecting industries	5	To understand procedures of segmentation	Lecture with PPT	
	3	Consumer Behaviour-definition, significance, determinants	5	To understand Consumer Behaviour	Lecture with examples	
III	Product, Product Mix and New Product Development					
	1	Product - Meaning, Features Classification,	5	To understand the classification of product	Lecture with examples	Oral Test  Formative Assessment – II
	2	Categories of new product and Product Life Cycle	5	To get knowledge on product life cycle	Lecture with discussion	
	4	Product mix – product positioning, product differentiation	5	To get knowledge on product mix	Lecture with PPT	
IV	Pricing and Promotion mix					
	1	Price, Importance of price	3	To understand the importance of price	Lecture with PPT	Oral Test  Formative Assessment – III
	2	Pricing objectives	2	To know the pricing objectives	Lecture with examples	
	3	Factors affecting pricing decisions	3	To understand the factors affecting pricing decisions	Lecture with examples	
	4	Kinds of pricing, Price differentials	3	To know the kinds of pricing	Lecture with PPT	
	5	One price Vs Variable price	2	To understand the pricing methods	Lecture with examples	
V	Promotion					
	1	Sales Promotion:	2	To understand the term sales promotion	Lecture with examples	Assignment

		Meaning, Definition, Objectives, Importance				Formative Assessment – III
2	Advantages, Limitations	3	To know the advantages and limitations of sales promotion	Lecture with videos		
3	Kinds of sales promotion: Consumer sales promotion, dealer sales promotion and sales force promotion	3	To acquire knowledge on various kinds of sales promotion	Lecture with videos		
4	Advertising: Objectives, Goals and models	2	To know the meaning of advertising	Lecture with examples		
5	Advantages, Objections against advertising	3	To understand the pros and cons of advertising	Lecture with videos		
6	Salesmanship: Meaning, Definition	3	To understand the term salesmanship	Lecture with PPT		
7	Advertising Vs Salesmanship.	3	To know the difference between advertising and salesmanship	Lecture with examples		

**Course Instructor :Mrs.S.Merlin Vista**

**Head of the Department: Dr.R.Evalin Latha**



**Semester: III**

**Major Core -III**

**Name of the course: Advanced Accounting-I**

**Course Code: AC2031`**

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

**Objectives:**

1. To makethestudentsunderstandthebasicconceptsandotheraspectsofpartnershipandtheprocedureof preparing capital accounts.
2. To familiarize the students with the preparation of partnership accounts under various situations.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understandthevarious aspectsofpartnership	4	U
CO-2	identifythethodsofpreparing capitalaccounts ofpartners.	4	R
CO-3	analyse the procedure of preparing partnership accounts on admission, retirement, death and insolvency of partners.	5	An
CO-4	know the methods of distributing the dues of the partners.	4	U

**Modules**

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment / Evaluation
<b>I</b>	<b>Introduction to Partnership</b>					
	1	Meaning- Definition- Features- Rights of partners Partnership Deed- Importance	4	To know about the meaning, features and partnership deed.	Lecture Interaction	Evaluation through: Test

	2	Contents – Provisions affecting accounting treatment in the absence of Partnership Deed – Preparation of Profit and Loss Appropriation account and capital account	3	To get an idea about the preparation of Profit & Loss Appropriation account.	Lecture Discussion	Quiz
	3	Interest on capital, Interest on drawings	3	To know about Interest on capital and drawings.	Lecture Discussion	Test
	4	Salary or Commission to partners.	3	To know about the preparation of Salary or Commission to partners.	Lecture with PPT.	Test
	5	Interest on partner's loan.	3	To know about the preparation of Interest on partner's loan.	Lecture Discussion	Formative assessment

<b>II</b>	<b>Admission of a Partner</b>					
	1	Meaning– Adjustments required on admission– calculation of new profit sharing ratio and sacrificing ratio.	3	To get knowledge the preparation of of new profit sharing ratio and sacrificing ratio.	Lecture Interaction	Evaluation through:  Test
	2	Calculation of goodwill- Methods of valuing goodwill.	3	To get in-depth knowledge about methods of valuing goodwill.	Lecture Interaction	Quiz

	3	Revaluation of assets and liabilities.	3	To get an idea about the revaluation of assets and liabilities.	Lecture Discussion	Test
	4	Adjustment of accumulated profits and reserves.	3	To get knowledge about accumulated profits and reserves.	Lecture Discussion	Test
	5	Adjustment of capital.	3	To know about the adjustment of capital.	Lecture Discussion	Formative assessment

<b>III</b>	<b>Retirement and Death of a Partner</b>					
	1	Calculation of new profit sharing ratio and Gaining ratio.	4	To get knowledge about the preparation of new profit sharing ratio and Gaining ratio.	Lecture Interaction	Evaluation through: Test
	2	Treatment of goodwill.	4	To prepare the treatment of goodwill.	Lecture with PPT.	Test
	3	Retirement cum admission.	4	To get an idea with regard to retirement cum admission.	Lecture Interaction	Quiz
	4	Death of a partner– Preparation of Executor's	5	To get in-depth knowledge about the preparation of	Lecture Interaction	Formative

		account-JointLifePolicy – Treatment ofJointLifePolicy		Executor’s account and JointLifePolicy.		assessment
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<b>IV</b>	<b>Dissolution of Partnership Firm</b>					
	1	Meaning – Modes of dissolution– Settlement of accounts on dissolution.	3	To know about the basic concepts of dissolution.	Lecture Discussion	Evaluation through: Test
	2	Accounting entries regarding dissolution.	4	To know about the accounting entries.	Lecture Discussion	Asking questions.
	3	Garner versus Murray Rule – Application in India.	4	To get knowledge about Garner versus Murray Rule.	Lecture Discussion	Test
	4	Insolvency of onepartner- Insolvency of all partners–Procedure.	5	To gain knowledge about the procedure of the insolvency of the partners.	Lecture Discussion	Formative assessment

<b>V</b>	<b>Piece meal Distribution</b>					
	1	Meaning– order of payment.	3	To understand the concept and the order of payment.	Lecture Discussion	Evaluation through: Test
	2	Proportionate capital Method	6	To get an knowledge about the preparation of Proportionate capital method.	Lecture Discussion	Test

	3	Maximum Loss Method-Distribution Procedure.	3	To understand the procedure of Maximum Loss method.	Lecture Discussion	Formative assessment
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**Course instructor: Dr.C.K.Sunitha.**

**Head of the Department: Dr.R.Evalin Latha**

**Semester III****Major Core V****Company Law and Secretarial Practice****Course Code : AC2033**

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	4	75	100

Objectives:

1. To give an overview of the Companies Act 2013
2. To impart knowledge on various aspects of companies and the significant role of a secretary in a company.

**Course Outcome**

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	Plan or formation of a company right from promotion to Commencement of business	1,2	Ap
CO-2	Conduct any kind of company meetings as per requirement	5	Ap
CO-3	Understand the documents that are needed for the formation of A company	2	U
CO-4	Know the provisions given in the Companies Act 2013	5	U
CO-5	Describe the role of company secretary and secretarial practices	2	U

**Modules**

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	An Overview of Companies Act 2013					
	1	Companies Act 2013 – Background and introduction – New concepts and Definition	3	To understand the concept of Companies Act 2013	Lecture with PPT	Assignment Multiple choice questions Short Test Formative Assessment
	2	Management and Administration – Corporate Social Responsibility	4	To understand the concept of CSR	Group discussion Illustration	
	3	Shareholder's meeting – Mergers and Amalgamation –	5	To understand the concept of shareholders	Brain Storming	

		Audit and Auditors		meeting and merger & Amalgamation		
	4	Financial Statement and Dividend – Regulators – Revival and Rehabilitation of sick company – Winding up – Important changes between the companies Act 1956 and 2013.	3	To acquire knowledge on the different terms used in Companies Act 2013	Lecture with PPT	
II	Formation of a Company					
	1	Introduction – Promotion –Stages – Promoter.	5	To know the stages of formation of a new company	Lecture with PPT	Formative Assessment Short Tests Quiz
	2	Documents – Memorandum of Association – Meaning – Purpose – Clauses - Alteration of Memorandum Doctrine Of Ultra vires. -	5	To understand the concept of memorandum of association of a company	Lecture with PPT	
	3	Articles of Association – Meaning – importance – Contents –Procedure for alteration – Doctrine of Constructive notice – Doctrine of Indoor Management.	5	To know the rules regarding Articles of association of a company	Group Discussion	
	4	Prospectus – Meaning Requirements – Legal Provisions – Contents – Statement in lieu of prospectus. Underwriting – Meaning – Conditions and advantages of	3	To gain knowledge about prospectus, statement – in – lieu of prospectus and	Group discussion Illustration	

		underwriting		underwriting		
III	Company Meetings:					
	1	Meaning – Prerequisites to constitute a meeting - Types –	5	To understand the concept of company meeting and its types	Lecture	Formative Assessment Short Tests Quiz
	2	Quorum – Notice – Agenda	3	To understand the basic meeting concepts	Lecture with PPT	
	3	Minutes – Voting – Proxy –Adjournment	5	To understand the basic meeting concepts	Lecture with PPT	
	4	Resolution – kinds.	3	To understand the concept of resolution and its kinds	Lecture with illustration	
IV	Company Secretary:					
	1	Meaning – Definition – Legal Status – Qualification – Appointment – Dismissal	5	To create a deep understanding of Company secretary, qualification, appointment and dismissal	Mind Mapping	Quiz Short Test Formative Assessment
	2	Functions and Duties – Rights and Liabilities – Contractual liabilities – Roles played by the secretary	3	To understand the functions, rights, liabilities and roles of a secretary	Lecture with PPT	
	3	skills needed – Qualities that make a good Secretary	2	To know the skills and qualities needed to be a good secretary	Lecture with PPT	
	4	Characteristics of a good secretary	3	To understand the characteristics	Lecture	



				of a good secretary		
V	Secretarial Practice:					
	1	Position of company Secretary – Actual position – Company Secretary in practice	3	To understand the position of a company secretary	Lecture and discussion	Short test Quiz Formative Assessment
	2	Secretary in whole-time practice – Secretarial Audit – Part-Time secretary	5	To understand the concept of company in practice	Lecture with PPT	
	3	Eligibility to use the designation of secretary – Eligibility to practice –	3	To know the eligibility of company secretary	Group Discussion	
	4	Scope of Secretarial Audit.	2	To understand the scope of company secretary	Discussion Debate Lecture	

**Course Instructor: Dr.R.EvalinLatha**

**Head of the Department: Dr.R.Evalin Latha**

**Semester III**  
**Principles of Management**

**Elective I(a)**

**CourseCode:AC2035**

Hours/Week	Credits	TotalHours	Marks
5	4	75	100

**Objectives**

1. To give students an insight into the management techniques
2. To make students develop managerial skills

**Course Outcomes**

COs.	Upon completion of this course the students Will be able to:	PSO Addressed	CL
CO-1	Understand the features, objectives, principles and Functions of management	1	U
CO-2	Draft work related plans and make proper decisions	1 & 5	U
CO-3	Discuss the basic features of staffing, recruitment, Selection and training	1	U
CO-4	Apply motivational and leadership theories to improve The leadership qualities	5	U
CO-5	Understand the necessity of business being responsible Towards the society	5,9	U

**Modules**

Total Contact hours: 90 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
<b>I</b>	<b>Business Management</b>					
	1	Introduction – Meaning – Definition – Principles – Importance and limitation	4	Understand the basic concepts of business management	Lecture with PPT	Asking Questions
	2	Is management an art or a Science –	3	Know if management	Lecture with PPT	ClassTest

		Is management a profession – Universality of management – Pioneers of management thought – History of management thought		is an art or science or a profession		
	3	Approaches to management – Kinds – Scientific management – Features – Objectives – Elements – Benefits and oppositions – Contributions to management thought.	4	Understand the concept of scientific management.	Lecture with PPT	Formative Assessment - I
<b>II</b>	<b>Planning and Decision Making</b>					
	1	Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations.	3	Have clear knowledge about planning	Lecture with PPT	Quiz
	2	Policies – Procedures – Strategies – Forecasting – Relationship between planning and forecasting	3	Understand the term Policies, Procedures, Strategies and Forecasting	Lecture with PPT	Class Test
	3	Decision making – Definition – Characteristics – Process – Types of managerial decision	3	To understand the concept of decision making	Lecture with PPT	Class Test
	4	Decision tree management by objectives – Principles – Merits and demerits.		Understand the term decision tree and management	Lecture with PPT	Formative assessment-I

			3	by objectives.		
<b>III</b>	<b>Organising</b>					
	1	Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories	3	To understand the term Organising	Lecture with PPT	Class test
	2	Organisational structure – Merits and Demerits of different types – Recent developments in Organisation – Formal and informal organization	3	To have knowledge about organisational structure	Lecture with PPT	Assignment - I
	3	Delegation of authority – Centralisation and decentralization of authority	3	To explain the term delegation of authority	Lecture with PPT	Quiz
	4	Factors determine degree of decentralization – Departmentation – Basis – Types – Merits and demerits.	4	To know the various types of delegation of authority	Lecture with PPT	Formative assessment - II
<b>IV</b>	<b>Staffing</b>					
	1	Nature, meaning – Definition – Personal management – Manpower planning –Features – Components – Importance – Merits -Limitations	3	To understand the term staffing and manpower planning	Lecture with PPT	Quiz
	2	Steps in staffing – Recruitments – Internal and External sources – Selection – Stages – Training – Stages and types – Methods	4	To know about recruitment and selection process	Lecture with PPT	Assignment - II

	3	Promotions – Promotion policy – Methods – Merits and demerits – Transfer – Types – Demotions– Retirement– Labour turnover and measures to control labour turn over.	3	To have knowledge about promotion and retirement	Lecture with PPT	Open Book Test
	4	Transfer – Types – Demotions– Retirement–Labour turnover and measures to control labour turn over.	4	To know the types of transfer and concepts of retirement.	Lecture with PPT	Formative assessment - II
V	<b>Directing, Motivation and Leadership</b>					
	1	Directing-Meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions	3	Understand the term directing	Lecture with PPT	Class Test
	2	Motivation characteristics – Theories – Maslow's need theory – Hygiene – Expectancy – X and Y theories – Methods and techniques of motivation – Financial and non-financial motivation	4	To give clear idea about motivation and the theories of motivation	Lecture with PPT	SnapTest
	3	Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles	3	Understand the term leadership and qualities of leadership	Lecture with PPT	Multiple Choice questions

	4	Theories – Leadership styles in Indian organizations – Supervision – Communication – Control and Co- ordination types and techniques	3	Identify the various styles and theories of leadership	Lecture with PPT	Formative assessment - II  Assignment
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**Course Instructor : S. Jameela**

**Head of the Department : Dr.R.Evalin Latha**

**Semester – IV**  
**Costing**

**Major Core VII**

**Course Code: AC2041**

No. of Hours per Week	Credits	Total No. of Hours	Marks
6	5	90	100

**Objectives**

1. To impart knowledge on concepts, methods and techniques of costing
2. To give an in-depth knowledge on material, labour and overhead costing

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	Understand the concepts, methods and techniques of Cost accounting	5	Un
CO - 2	Construct cost sheet, tender, quotations	5	Ap
CO - 3	Prepare Stores Ledger using FIFO, LIFO, Simple and Weighted average methods as tools for material control.	2	Ap
CO - 4	Analyse the procedure of allocation, classification & Absorption of overheads	5&10	An

**Modules**

Total contact hours: 90 (Including lectures, seminars, quiz, assignments and open book test& assessments)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction</b>					
	1.	Objectives and functions of cost accounting	2	To understand the meaning, objectives and functions of cost accounting	Lecture Discussion	Evaluation through: Test
	2.	Financial accounting vs. Cost accounting	1	To identify the difference between financial and	Lecture Illustration	

				cost accounting		Quiz
	3.	Advantages, Limitations and Classification of costs	2	To understand classifications of different costs	Group discussion Illustration	Formative assessment
	4.	Essentials of good costing system	1	To recognize the need for good costing system	Lecture with examples	
	5.	Installation and Practical difficulties	1	To acquire the knowledge how a good costing system should be installed	Lecture with PPT	Group Discussion
	6.	Methods, Techniques/types of costing	2	To understand the different methods and techniques of costing	Lecture	
	7.	Cost unit, Cost centre, Profit centre, Cost control, Cost reduction and Cost audit	2	To analyse the concept of cost centre, unit, control, reduction etc	Lecture Discussion	
	8.	Preparation of Cost sheet, Tender andQuotation	6	To prepare cost sheet	Working of problems	
<b>II</b>	<b>Material and Purchase Control</b>					
	1.	Objectives, Essentials and Advantages of material control	2	To identify the objectives and advantages of material control	Group Discussion	Evaluation through: Test   Quiz
	2.	Centralized and decentralized purchase department	1	To evaluate the different purchase departments	Lecture	
	3.	Types of stores and Bin card	2	To understand the different kinds of stores and bin card	Lecture with PPT	



	4.	Minimum stock level, Maximum stock level, Reorder level, Danger level, EOQ and Average stock	4	To work out the different levels of stock	Working out problems	Online assignment
	5.	Periodic and perpetual inventory system	1	To evaluate the significance of perpetual over periodic stock	Group Discussion	Formative assessment
	6.	Methods of material issues like FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price	6	To work out various methods of the issue of materials	Working out problems	
III	Labour Cost					
	1.	Objectives and Advantages of Time and motion study	2	To create a deep understanding about time and motion study	Lecture with discussion	Evaluation through: Test
	2.	Job Evaluation Methods, Methods of time keeping & time booking	3	To assess the methods of time keeping & book keeping	Lecture with PPT	Assignment
	3.	Causes, Control and Accounting treatment of Idle time & Over time	3	To distinguish between idle time & over time	Working of problems	Quiz
	4.	Causes, Methods of reducing labour turnover, Labour turnover cost & rate	4	To evaluate the various methods of labour turnover	Lecture	Formative assessment
		Methods of remuneration by Halsey, Rowan, Taylor, Marrick, Gantt task& Bonus plan	8	Problems on remuneration	Working of problems	
	IV	Overheads and Reconciliation				
	1.	Allocation, Classification, Collection and Departmentalisation	2	To recognize the allocation, collection, classification of overheads	Group discussion	Class test

	2.	Methods of Under and over absorption	2	To understand relationship between under and over absorption	Lecture with PPT	Snap test  Formative assessment
	3.	Computation of machine hour rate	3	To compute the machine hour rate	Problems and Illustration	Weekly test
	4.	Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.	3	Problems on cost sheet, tenders and quotations	Working out of problems	Unit Test
<b>V</b>	<b>Process Costing</b>					
	1.	Meaning, advantages and disadvantages of process costing	1	To evaluate the concept of process costing	Lecture and discussion	Class Tests
	2.	Process costing Vs Job Costing	1	To assess what is the difference between process and job costing	Discussion Debate Lecture	Open book test.
	3.	Costing procedure of normal loss and abnormal loss, abnormal gain or effectiveness, Scrap and defective	6	To identify the normal, abnormal loss and gains	Working of problems on process costing	Asking questions  Formative assessment

**Course instructor: A. Franklin Ragila Head of the Department: Dr.R.Evalin Latha**

**Semester–IV                      Major Core IX**  
**Business Communication**

**CourseCode:AC2043**

Hours/Week	Credits	Total Hours	Marks
5	4	75	100

Objectives:

To facilitate and to make students understand the basic techniques of communication

To train the students to improve their communication skill

**Course Outcomes**

COs	Upon completion of this course the students Will be able to	PSO Addressed	CL
CO-1	Learn the way to overcome communication barriers	6	U
CO-2	Develop progressive skills in the usage of business communication	6	U
CO-3	Practice modern forms of communication	6,8	A
CO-4	Draft job application and curriculum vitae	8	C
CO-5	Attend interview and participate in Group Discussion With confidence	6,8	A
CO-6	Construct technology-aided communication	6	A

**Modules**

Total contact hours: 75(Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Nature of communication</b>					
	1	Definition ,Nature, Characteristics ,Objectives, Scope, Functions , Importance.	4	To understand the functions, nature and scope of communication.	Lecture Interaction	Evaluation through: Test

	2	Principles of effective communication ,	2	To understand the principles of effective communication.	Lecture Discussion	Snap test  Quiz  Online assignment  Formative assessment
	3	Process of communication.	2	To know the process of communication.	Lecture Discussion	
	4	Barriers to communication, Overcoming barriers to communication.	4	To understand the barriers of communication and to analyse how to overcome the barriers.	Lecture with PPT.	
	5	Self Development and communication, Tips for self Development.	3	To gather knowledge about self development and the tips for self development.	Lecture Discussion	

<b>II</b>	<b>Forms of Communication</b>					
	1	Verbal communication: Written, Oral.	3	To know the types of verbal communication	Lecture Interaction	Evaluation through: Test  Open book test.  Quiz  Online
	2	Nonverbal Communication: Kinesics, paralanguage, proxemics, surroundings, silence.	3	To know the different types of nonverbal communication.	Lecture with PPT.	
	3	Dimensions of Communication: Downward, Upward, Horizontal, And Diagonal.	4	To understand the various dimensions of communication.	Lecture with PPT.	

	4	Formal and Informal Communication.	2	To gain knowledge about formal and informal communication.	Lecture with PPT.	assignment  Formative assessment
	5	Modern forms of Communication: Fax, Internet, Email, Video conferencing.	3	To understand modern forms of communication.	Lecture Discussion	

<b>III Business Letter Writing</b>						
	1	Introduction , Types of Letters: Personal, Social, Official, Business,	4	To know about the different type of letters.	Lecture Interaction	Evaluation through: Test
	2	Importance/ advantages of business letter.	2	To understand the advantages of business letters.	Lecture with PPT.	Snap test.  Quiz
	3	Structure of business letter, Tips for clear writing/ Craft of business letter writing.	4	To gain knowledge about the structure of Business letter and the tips for clear writing.	Lecture Interaction	Formative assessment
	4	Letter of Enquiry , Letter of Order ,Circular Letter.	3	To understand business letters like letter of enquiry, order and circular	Lecture with PPT.	

<b>IV Technology – Aided Business Communication</b>						
	1	Introduction – Implication of Technology on Modern Business – Impacts of Technology	4	To understand the concept, importance Technology on Modern Business	Seminar	Evaluation through: Test
	2	Aided Communication on Business Enterprises – Modern Communication Devices: Electronic Mail –Format– Sample E-mail,	4	To know the information about the Aided Communication Business Enterprises.	Seminar	Open book test.
	3	Fax and Scanner, Computers, Internet, Tele conferencing, Audio Conferencing, Video Conferencing, Computer Conferencing,	4	To analyse the performance of Fax and Scanner, Computers, Internet, Teleconferencing.	Seminar through PPT.	Formative assessment
	4	Website, Mobile Phone – Multimedia and Hyper media Applications.	3	To understand Website, Mobile Phone – Multimedia	Seminar through PPT.	
<b>V Job Applications and Interview Skills</b>						
	1	Job Application and Curriculum Vitae, Tips for writing an application letter and CV.	4	To understand the concept, importance of Job application and CV.	Seminar	Evaluation through: Test
	2	References and Testimonials , Group Discussion: Purpose,	4	To know the information about the references and testimonials and the importance of Group Discussion.	Seminar	Open book test.
	3	Tips for Effective Participation in GD for job selection, Qualities looked for in Group	4	To analyse the performance of participation in GD and qualities required for GD.	Seminar through PPT.	Formative assessment

		Discussion, Strategies for GDs: Do's and Don'ts.				
	4	Personal Interview: Job Interviews, Listening skills and Tips for Effective Listening.	3	To understand the types of interviews and about the Listening skills.	Seminar through PPT.	

**Course instructor: Dr.R. Sree Devi**

**Head of the Department: Dr.R.Evalin Latha**

## Semester–IV

### Elective II a.- E-Commerce

CourseCode:AC2045

No. of hours per week	No. of credits	Total no. of hours	Total Marks
5	4	75	100

#### Objectives:

To enable the students understand the basic concepts and elements of E-Commerce.

To give an indepth knowledge regarding E-Payment methods and security tools.

#### Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	differentiate traditional commerce from Electronic commerce	5	U
CO-2	identify the types of technologies and networks	5	U
CO-3	describe various Security Tools, Firewalls and protocols	5	U
CO-4	utilise various E-Payment methods	5	A
CO-5	perform various online operations	5	A

#### Modules

Total Contact hours: 60 (Including lectures, assignments and tests)



Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to E-Commerce					
	1	Meaning, Definition and Scope of E- commerce	1	To understand the meaning, definition and the scope of E-Commerce	Lecture Discussion	Formative Assessment Short Tests Quiz Asking Questions
	2	Evolution of E – Commerce	1	To understand the evolution of E- commerce	Lecture Illustration	
	3	Difference between Traditional commerce and E- commerce	1	To identify the difference between traditional commerce and E- commerce	Group discussion	
	4	Features and benefits of E- commerce	1	To recognize the features and know the benefits of E- commerce	Lecture with examples	
	5	Factors of E- commerce	1	To acquire the knowledge about the factors of E- commerce	Lecture with PPT	
	6	Advantages and Disadvantage s of E- commerce	2	To understand the advantages and disadvantage s of E- commerce	Lecture	
II	Types of E-commerce					
	1	Business to Business (B2B)	2	To identify the Business to Business type of E- Commerce	Lecture	Assignment Multiple choice questions Short Test Formative Assessment
	2	Business to Customer (B2C)	2	To evaluate the Business to Customer type of E-	Lecture	

				Commerce		
	3	Customer to Customer (C2C)	2	To understand the Customer to Customer type of E-Commerce	Lecture with PPT	
	4	Business within Business (Intra company)	3	To understand the Business within Business type of E-Commerce	Lecture with PPT	
	5	Application of E-Commerce	2	To evaluate the various applications of E-Commerce	Group Discussion	
	6	Technologies of E-Commerce	4	To work out various technologies of E-Commerce	Lecture	
<b>III</b>	<b>Security Tools</b>					
	1	Encryption and Decryption	2	To create a deep understanding about encryption and decryption	Lecture with discussion	
	2	Data Encryption Standard (DES)	3	To understand the concept Data Encryption Standard (DES)	Lecture with PPT	
	3	Cryptography	2	To understand the meaning of Cryptography	Video from Youtube	
	4	Encrypted documents: Pretty Good	2	To evaluate the various encrypted	Lecture	

		Privacy (PGP) and Privacy Enhanced Mail (PEM)		documents		Quiz Short Test Formative Assessment
	5	Public Key, Digital Signature and the properties of Digital signature	2	To understand the meaning of public key, digital signature and its properties	Lecture with video	
	6	Digital Certificate and the benefits of Digital Certificate	1	To recognize the benefits of Digital Certificate	Lecture with video	
	7	E-Security: Threats, Protection: Firewall, Types and Anti –Virus	4	To understand the various E-Security threats and protection	Lecture	
	8	Intrusion Detection System (IDS)	1	To know the meaning of Intrusion Detection System	Lecture	
IV	Electronic Payment System					
	1	Meaning, Advantages, Requirements and Risks	2	To know the meaning, advantages, requirements and risks of EPS	Group discussion	Formative Assessment Multiple choice questions Short test
	2	Online payment: Prepaid and post paid payment systems	2	To understand the various payment systems	Lecture with PPT	
	3	Types of E-payments: Bit coin, E-cash, E- cheque, Electronic wallets, Credit cards,	5	To understand the types of E-Payments	Lecture with PPT	

		Debit cards, Micro payment, ATM, Smartcards and SWIFT				
	4	Electronic Fund Transfer Methods: NEFT, RTCG, IMPS	3	To understand the methods of EFT	Online Practical	
<b>V</b>	<b>Electronic Commerce Catalogs</b>					
	1	Online Catalogs: Electronic White pages, Electronic Yellow pages and Third party Directors	2	To identify the various online catalogs	Lecture	Short test Quiz Formative Assessment
	2	Online shopping: Advantages and Disadvantages	2	To understand the advantages and disadvantages of online shopping	Lecture with PPT	
	3	Online purchasing: Amazon, Flipkart, Snapdeal, e-bay and Jabong	3	To evaluate the concept of online purchasing	Online practical	
	4	Online booking: Clear Trip.com and Make my Trip	1	To know how online booking to be done	Online practical	
	5	IRCTC	1	To know how to book online train tickets	Online practical	

**Course Instructor: Dr. R. Sree Devi      Head of the Department: Dr.R.Evalin Latha**

**Semester – V**

**Major Core XI**

**Corporate Accounting**

**Course Code -AC2051**

<b>Hours / Week</b>	<b>Credits</b>	<b>Total Hours</b>	<b>Marks</b>
6	5	90	100

Objectives:

1. To enable students to acquire the basic knowledge on corporate accounting according to Companies Act 2013.
2. To train students in the preparation of company accounts.

Course Outcome

<b>COs</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	understand the procedures for the issue of shares	1	U
CO-2	develop a process for redemption of preference shares and determine the value of goodwill and shares by choosing appropriate methods	3	Ap
CO-3	prepare Company Balance Sheet and Compute Managerial Remuneration	3	E
CO-4	construct the restructuring of the capital structure in the Financial Statement of the Company	3	U
CO-5	explain the procedures related to liquidation of companies and Prepare Statement of Affairs and Liquidators Final Statement	3	U

## Modules

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment / Evaluation
<b>I</b>	<b>Introduction to Shares</b>					
	1	Meaning, Issue of Shares, Securities Premium	3	To get knowledge about Issue of shares and Securities premium.	Lecture Discussion	Evaluation through: Test
	2	Discount on Issue of Shares ,Under Subscription, Over Subscription.	3	To understand about discount, under and over subscription of shares.	Problem Solving	Giving problems and checking the answers
	3	Pro-rata Allotment, Calls in Arrears, Calls in Advance.	3	To gain knowledge about Calls in arrears and Calls in advance.	Interaction and Problem solving	Short test
	4	Forfeiture of Shares, Reissue of Forfeited Shares, Surrender of Shares.	3	To get knowledge about the forfeiture, re-issue and surrender of shares.	Lecture by using chalk and talk method	Train to solve homework problems in the blackboard
	5	Debentures: Meaning, Features, Classes of Debentures, Shares Vs. Debentures	3	To get in-depth knowledge about debentures.	Lecture using ppt	Asking questions

<b>II</b>	<b>Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares</b>					
	1	Meaning, Issue and Redemption, Legal Provisions	3	To know about Redemption	Lecture Interaction	Evaluation through:

				and its provisions.		Oral test
	2	Sources of Redemption	3	To get knowledge about sources of redemption.	Discussion by using chalk & talk method	Asking questions
	3	Capital Redemption Reserve.	3	To know about Capital Redemption Reserve.	Lecture and Problem Solving	Giving home work problems and check the answers
	4	Valuation of Goodwill. Simple Profit Method, Super Profit Method, Annuity Method	3	To get knowledge about the methods of Valuing Goodwill.	Blended learning	Quiz through Google Classroom
	5	Valuation of Shares. Methods of Valuation of Shares, Net Asset Method, Yield Method.	3	To get knowledge about Valuation of Shares.	Discussion & Problem Solving	I Internal Test

III	Profit Prior to Incorporation and Final Accounts 2013					
	1	Nature of Profit or Loss, Ascertainment of Profit or Loss Prior to Incorporation	4	To get knowledge about the ascertainment of Profit prior to Incorporation.	Lecture by using chalk & talk method	Evaluation through: Assignment
	2	Calculation of Sales Ratio, Calculation of Weighted Ratio, Final Accounts	5	To get indepth knowledge about the preparation of various ratios	Lecture and problem solving	Giving home work problems and check the answers

				and final accounts.		
	3	Preparation of Company Financial Statements, Preparation of Company Balance Sheet, Computation of Managerial Remuneration.	5	To compute company financial statement, Balance Sheet and managerial remuneration	Discussion and problem solving	Short test

IV	Internal and External Reconstruction					
	1	Alteration of Share Capital, Internal Reconstruction or Capital Reduction, Procedure for Reducing Share Capital	4	To get knowledge about internal reconstruction and reduction of share capital	Lecture And problem solving	Evaluation through:  Short test
	2	Accounting Entries on Internal Reconstruction, Preparation of Balance Sheet	4	To know about the procedure for preparing balance sheet	Lecture by using chalk & talk method	Giving simple problems to solve in the class room, to clear their doubts
	3	Amalgamation as Per AS 14, Calculation of Purchase Consideration	5	To get an idea about Amalgamation account and the steps for calculating purchase consideration	Lecture And problem solving	Giving home work
	4	External Reconstruction	2	To understand about External Reconstruction	Lecture with ppt	Oral test



<b>V</b>	<b>Liquidation of Companies</b>					
	1	Meaning, Difference between Liquidation and Insolvency	3	To know the concept and the difference between liquidation and insolvency	Lecture with Interaction and Group Discussion	Evaluation through: Asking questions while taking class
	2	Order of Payment and Treatment of Preferential creditors	3	To understand the order of payment and the treatment of preferential creditors	Lecture by using chalk and talk method	Ask to solve problems in the class itself
	3	Calculation of liquidator's remuneration	3	To know the procedure for calculating liquidator's remuneration	Discussion and problem solving	Giving home works and instruct them to submit in the form of assignments
	4	Contributories	2	To understand about contributories	Blended learning	Quiz through Google Classroom
	5	Liquidators' Statement of Account	3	To prepare liquidators' statement of account	Lecture Discussion	II Internal Test

**Course Instructor Dr.C.K.Sunitha**

**Head of the Department : Dr.R.Evalin Latha**

Semester :V

Major Core - XII

Name of the Course:BusinessLaw

Subject code : AC2052

No. of hours per week	No. of Credits	Total No. of hours	Total Marks
6	4	90	100

**Objectives:**

1. To familiarize the students with the provisions of various Acts relating to commercial undertakings.
2. To give knowledge based on consumerism and consumers rights and to make them aware of modern technologies for legal purposes.

**Course Outcomes**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the classifications of contracts	5	U
CO-2	recognize and address the legal issues on Indemnity and Guarantee	2	Ap
CO-3	find out the difference between contract and agreements and to understand Quasi Contract.	2	U
CO-4	analyze the elements of Consumer Protection Act	2	Ap
CO-5	recognise the importance of Information Technology in business.	5	An

**Modules**

Total contact hours: 90 (Including lecture assignment and tests)

	Section	Topics	Lecture hours	Learning outcome	pedagogy	Assessment
<b>Unit I</b>						
I	1	IndianContractAct-1872: Introduction of Law-Sources- Definition- Obligation - Essentials and Classification	4	Understand the sources of law and business law.Essentials and types	Lecturing and discussion	Asking questions andtest.
	2	Definition of Offer - Rules for Offer and Acceptance, Essential of Acceptance - Methods of Communication - Termination of Offer	5	Able to understand the concept of offer, acceptance and methods of communication	Various case analysis and illustration given	Short test
	3	Consideration - Definitions -Rules- Strangers to Consideration - Section25 -Explanation	4	Analogize the social occurrence towards	Discussing illustrative events from social	Oral test and quiz 50

				consideration	behaviours	
	4	Capacity to Contract-Definition-Minor under Law-Persons Affected due to Status-Affected due to Unsound Mind.	5	Understand the term capacity to contract	Lecturing and group discussion	Short test
<b>Unit II</b>						
	1	Free Consent -Definition of (a) Coercion (b)Fraud (c)Undue Influence (d)Misrepresentation (e) Mistake	5	Make the students to understand the Free consent	Lecturing with case study	Short class test
	2	Legality of Object - Difference between Unlawful and Illegal Agreements - Effect of Illegality - Void Agreements and Void Contract	4	Able to differentiate the term unlawful, illegal agreements and void agreement	Lecturing with case study	Assignment work and case note
	3	Wagering Agreement -Insurance Contract -Difference between Wagering Contracts and Contingent Contracts.	5	understand the meaning of each and can differentiate the terms	Read the text and analyzing	Quiz and Continues Internal Assessment
<b>Unit III</b>						
	1	PerformanceofContract- WhichneednotbePerformed- TimeandPlaceofPerformance Attempted Performance (tender)- Rules of Tender-	5	Able to understand when and where the contract can perform and rules for tender	Lecturing with case study and examples	Short test
	2	Discharge of Contracts-Methods of Discharge - Doctrine of Frustration - Discharge by Law - Discharge by Death	4	Understand the methods of discharge the contract	Lecturing with case study and examples	Quiz
	3	Remedies for Breach of Contract - Consequence of Breach - Rules - Kinds	5	Can analyse the remedies for breach of contract and consequences of breach of contract	Lecture and discussion	Class test
	4	Rectification – Suite for Injunction- Quantum Merit-Specific Performance of Contract-Quasi Contract-Instance.	4	Able to understand the quasi contract	Lecture with illustration and Discussion	Asking questions against others.
<b>Unit IV</b>						
	1	Special Contract: Indemnity and Guarantee - Definition Indemnity -	5	Understand the various rules	Lecture and case	Short test 51

		Rules for Making Indemnity		for making indemnity	study	
	2	Difference between Indemnity and Subrogation	3	Can analyse and differentiate indemnity and subrogation	Lecture and case study	Case note writing and corrections
	3	Discharge of Surety - Termination of Guarantee Contract	5	Understand the various methods for discharge of surety	Lecture with case study and examples	Quiz
	4	The Consumer Protection Act – Consumer Protection Council – Consumer Dispute Redressal Forum – Commissions	5	Analyze the elements of Consumer Protection Act	Lecture classes	Test
	<b>Unit V</b>					
	1	The Information Technology Act 2000-Definitions -Digital and Electronic Signature	5	Know the information technology Act	Lecture with Group discussions	Test
	2	Electronic Records Signatures and Certificates - Duties - Penalties	5	Know the provisions regarding digital signature and certificate	Lecture with examples	Oral test
	3	Compensation – Cyber Appellate Tribunal – Offence – Revision.	4	Understand Cyber Appellate Tribunal	Lecture with discussion	Quiz and Continues Internal Assessment

**Course Instructor : Ms. Jenifer.J**

**Head of the Department : R.Evalin Latha**

**Semester - V**  
**Income Tax Law and Practice – I**  
**Course Code: AC2053**

**Major Core XIII**

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives**

1. To impart knowledge on the basic provisions of income tax.
2. To equip the students with applying the provisions of tax laws in computing income under various heads of income.

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the meaning of Assessment Year, Previous Year and Assessee.	4	U
CO-2	identify the residential status and incidence of tax for Resident and Non-resident.	4	AP
CO-3	compute taxable income from salary.	6	AP
CO-4	compute taxable income from House Property.	6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	4	AP

**MODULES**

**Total Contact Hours: 60** (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Income Tax</b>					
	1	Income Tax - Meaning - Important Terms: Assessment Year, Previous Year, Person, Assessee and Income. - Incidence of Tax:	2	To gain in depth knowledge about basic concept of income tax	Lecture and Discussion	Evaluation through: Short test and Oral test

	2	Concept of Income - History of Income Tax in India.	2	To understand the concept of income and history of income tax	Lecture and Discussion	Quiz
		Residential Status: Individual, Hindu Undivided Family, Firm and Association of Persons, Company	4	To understand the conceptual meaning of residential status		Asking questions
		Kinds of Income – Problems on Residential Status and Incidence of Tax.	4	To study about the kinds of income and residential status		Slip Test
						Formative Assessment - I
<b>II</b>	Income from Salary					
	1	Meaning - Basis of Charge – Features – Meaning – Scope - Allowances –.	4	To understand the conceptual meaning of income from salary	Lecture and Discussion	Evaluation through: Asking Questions
	2	Perquisites - Profits in lieu of Salary	4	To know about perquisites and profit in lieu of salary	Lecture with PPT	Online Quiz
	3	Deductions from Salary – Computation of Taxable Salary	4	To gain in depth knowledge about deductions from salary and computation of taxable salary	Lecture with Discussion	Formative Assessment - I
<b>III</b>	Income from House Property					
	1	Meaning – Basis of Charge – Composite Rent – Determination of Gross Annual Value – Net Annual Value –	4	To understand about valuation of house property	Discussion with PPT	Evaluation through: Class test

	2	Interest on Housing Loan – Recovery of Unrealised Rent – Income from House Property: Self Occupied, Let Out, Let Out with Arrears of Rent, Let Out with Composite Rent, One House Let out and Another House Self Occupied, – Part of the House Let Out and Part of the House Self Occupied, Part of the Year Let Out and Part of the Year, Let Out with Vacancy, Co-owners -	4	To study about how to calculate the valuation of house property	Lecture with Interaction	Online Quiz  Assignment  Formative Assessment I & II
	3	Computation of House Property Income	4	To study about computation of house property income.	Lecture discussion	
IV	<b>Income from Business or Profession</b>					
	1	Meaning – Basis of Charge – Business – Profession – Vocation	4	To gain more knowledge about the concept of business and profession	Lecture with Interaction	Evaluation through: Short test
	2	Deductions – Expenses Expressly Disallowed – Deemed Profits	4	To discuss about the deductions	Lecture with PPT	Asking Questions
	3	Computation of Income from Business – Income from Medical, Legal, Accounting Profession	4	To study about the computation of income from business and profession	Lecture with Interaction	Formative Assessment – II  Quiz
V	<b>Capital Gains and Income from Other Sources</b>					

	1	Income from Other Sources: Meaning – Specific and Other Incomes Chargeable Capital gains: Meaning – Basis of Charge – Capital Assets: Self-generated Assets, Short Term and Long Term Capital Assets - Transfer – Cost of Acquisition, Cost of Improvement -	4	To understand the concept of Income from other sources & capital gain	Lecture with PPT	Evaluation through: Surprise Test  Online Quiz  Assignment  Formative Assessment - II
	2	Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.	4	To study about capital gains, exempt from tax	Lecture with Interaction	
	3	Income from Other Sources: Meaning – Specific and Other Incomes Chargeable: Dividend, Winnings from Lotteries, Crossword Puzzles, Horse Race and Card Games etc., Rental Income from Letting of Machinery, Plant or Furniture, Family Pension, Interest on Securities, Interest on Compensation, Amount not Deductible in computing the income – Deemed Income chargeable to tax. Computation of Income from Other Sources.	4	To gain more knowledge about the computation of income from other sources	Lecture discussion	

**Course Instructor: Dr.R.Evalin Latha    Head of the Department: Dr. R. Evalin Latha**



**Semester V**  
**Research Methodology**  
**Course Code: AC2054**

**Major Core XIV**

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

**Objectives**

- To enable the students acquire knowledge on research.
- To help the students to collect, analyse the data and to prepare the research report.

**Course Outcome**

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the concept and different types of research studies	5	U
CO-2	formulate the research problem for preparing research design	5	C
CO-3	identify the methods of collecting data	5	R
CO-4	make use of statistical tools to analyse the data	5	An
CO-5	preparation of research report	3	C

**MODULES**

**Total Contact Hours: 60** (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Research</b>					
	1	Concept – Definition – Characteristics – Objectives – Nature – Importance of Research	4	To gain more knowledge on the concept of research	Lecture and Discussion	Evaluation through: Short test and Oral test  Quiz

	2	Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical – Exploratory and Survey	4	To understand the classification of research	Lecture with Interaction	Asking questions  Slip Test Formative Assessment – I
<b>II</b>	<b>Research Problem and Research Design</b>					
	1	Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem.	4	To understand the concept of research problem	Lecture and Discussion	Evaluation through: Asking Questions
	2	Steps in selecting the Research Problem – Research Design: Definition – Classification – Features	4	To understand the steps in research problem and features of research problem	Lecture with PPT	Online Quiz
	3	Types of Research Design; Exploratory – Descriptive – Diagnostic – Experimental – Informal and Formal Experimental Designs – Selection of Research Problem – Features and Criteria of Good Research Design	4	To gain knowledge about the types of research design and criteria of good research design	Lecture with Discussion	Formative Assessment - I
<b>III</b>	<b>Review of Literature and Sampling Design</b>					
	1	Review of Literature – Introduction – Levels of Information – Types of Information Sources: Indexes and Bibliographies – Dictionaries – Encyclopedias –	4	To understand the conceptual meaning of review of literature and information sources	Discussion with PPT	Evaluation through: Class test  Online Quiz

		Handbooks – Directories				Assignment
	2	Sampling Design: Concept – Factors Affecting the Size of the Sample – Stages in Sample Design – Sample Design Characteristics	4	To study about the sampling design	Lecture with Interaction	Formative Assessment I & II
	3	Types of Sample Design: Probability and Non-probability Sampling	4	To discuss the types of sampling design	Lecture discussion	
<b>IV</b>	<b>Data Collection and Analysis</b>					
	1	Data collection – Meaning - Methods of Data Collection – Primary Data: Observation – Interview – Survey through Questionnaire and Schedule – Distinction between Schedule and Questionnaire	4	To gain more knowledge about the collection of data	Lecture with Interaction	Evaluation through: Short test
	2	Secondary Data – Sources - Processing of Data: Editing – Coding – Classification – Tabulation.	4	To discuss about the secondary data and processing of data	Lecture with PPT	Asking Questions
	3	Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis – Statistical Analysis of Data: Arithmetic Mean – Median – Mode	4	To discuss the various types of analysis	Lecture with Interaction	Formative Assessment – II  Quiz
<b>V</b>	<b>Writing Research Report</b>					
	1	Introduction – Report Drafting	4	To understand the concept of report writing	Lecture with PPT	Evaluation through: Surprise Test

	2	Steps: Statement of Problem and its Analysis – Outline of Research Work – Rough Draft – Redrafting – Bibliography	4	To discuss the steps involved in report writing	Lecture with Interaction	Online Quiz Assignment
	3	Final Draft - Contents of the Research	4	To gain more knowledge about the final draft and contents of report	Lecture	Formative Assessment - II

**Course Instructor: Dr.R.Evalin Latha      Head of the Department: Dr. R. Evalin Latha**

**Semester VI          Major core -XV**  
**Management Accounting**  
**Course Code - AC2061**

<b>No. of Hours per Week</b>	<b>Credit</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	5	90	100

Objectives:

1. To impart knowledge to students on financial and cost concepts for the students of managerial planning, control and decision making.
2. To expose students with management accounting principles and their application.

Course Outcome

<b>CO No.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
CO-1	Elevate the financial statement analysis for strategy decision making	1	E
CO-2	Examine the solvency, turnover and liquidity of a business by using ratios.	3	An
CO-3	Analyse the pattern of sources and application of funds.	5	An
CO-4	Able to prepare various budgets for the proper functioning of an organization.	8	R
CO-5	Evaluate the cash flow and fund flow position of the organization.	4	E

Modules

Total Contact Hours: 90 (Including lectures, assignments and tests)

<b>Unit</b>	<b>Section</b>	<b>Topics</b>	<b>Lecture hours</b>	<b>Learning outcomes</b>	<b>Pedagogy</b>	<b>Assessment/evaluation</b>
<b>I</b>	<b>Introduction to Management Accounting</b>					
	1.	Meaning –Nature and Scope – Relationship between Financial Accounting. Cost	4	Understand the basic concept of	Lecture with Illustration	Short test

		Accounting and Management Accounting – Role of Management Accountant in the present Scenario.		management accounting		
	2.	Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis.	2	Understand the types and techniques of financial analysis.	Lecture with PPT	Class test.
	3.	Financial Statement Analysis – comparative Statement	6	Able to analyse the financial statements	Workout the problems	Objective type test
	4.	Financial Statement Analysis –common size statement	4			Unit test
	5.	Financial Statement Analysis –trend analysis.	3			Short test
II	Ratio Analysis					
	1.	Meaning – Uses and limitations of ratio analysis	2	Understand the concept of Ratio analysis	Lecture with PPT	Class test.
	2.	Calculation and Interpretation of Ratios – Profitability ratio	8	Able to analyse the financial statements through the various ratio techniques	Workout the problems	Formative Assessment Test I
	3.	Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency	12			
III	Fund Flow and Cash Flow Analysis					
	1.	Meaning – Advantages and Limitations –	4	Able to prepare the working capital schedule	Lecture with PPT, do the	Evaluation through class test.

					problems	
	2.	Preparation of Fund Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds.	5	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
	3.	Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement.	4	Evaluate the financial position of a concern through cash flow statement	Workout the problems	Evaluation through class test
IV	<b>Marginal Costing</b>					
	1.	Meaning – Characteristics – Advantages – Limitations	2	Understand the concept of Marginal costing	Lecture with PPT	Evaluation through discussions.
	2.	Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis.	2		Workout the problems	Evaluation through Assignment
	3.	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety.	3	Understand the concept and analysis of margin of safety	Lecture with Illustration	Formative Assessment Test II
	4.	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	Know to find out Breakeven point	Lecture with PPT	Short test

<b>V</b>	<b>Budget and Budgetary Control</b>					
	1.	Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets	3	Describe the concept of Standard costing	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Preparation of Budgets – Sales Budget, Production Budget	4	Able to prepare budgets	Workout the problems	Formative Assessment test III
	3.	Preparation of Budgets –Cash Budget, Flexible Budget	4		Workout the problems	Short test

**Course Instructor- Ms.S.Jameela**

**Head of the Department Dr. R.Evalin Latha**



Semester : VI Major Core:XVI  
 Name of the Course : Industrial Law  
 Subject code : AC2062

No. of Hours per Week	Credit	Total No. of Hours	Marks
6	5	90	100

**Objectives:**

1. To create awareness on industrial regulations and its impact on the Indian Economy.
2. To familiarize students with the provisions of various Acts relating to industries.

**Course Outcome**

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	E
CO-5	recognize the need of ESI and ESIS Act	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

**MODULE**

Total contact Hours: 90 (Including lecture, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment
<b>Unit I- Law Relating to Factories</b>						
I	1.	The standing of factories by getting Approval, license and registration Health, Safety and Welfare Precisions	5	make them understand the rules and the provisions employee has to give with important definitions	Lecturing and discussions	Asking questions and Quiz given.
	2.	Working Hours and Annual Holidays, Leave with wages and special	5	Able to know rules regarding	Lecture with Illustrations	Assignment work.

		privileges to child Labourer.		leave available to employees.		
	3.	Special provisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties.	5	Identify the special provisions towards woman, adolescent and young person.	Lecture with case study	Class test
	4.	Trade Union formation, The rules of Trade Union, The procedure of registration and privileges. The types of funds of utility. Amalgamation, Dissolution rules.	5	Able to tell various rights and privileges enjoyed by registered trade union	Lecture with discussion.	short test.

## Unit II Social Security to Employees

II	1.	Defenses before and after passing of compensation Act, (The doctrines) Employers liability.	5	Know the provisions regarding employee's compensation before and after this Act	Various cases and examples	Quiz given.
	2.	Disablement and its types. Determination of compensation for various disabilities.	5	Understand the different types of disablement and compensation for that.	Lecture with case study	Doing problems and calculating compensation
	3.	Commissioner and distributing compensation. Offences and penalties.	3	Know the methods of distributing compensation	Lecture with case study	Class test
	4.	Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility.	5	Understand the E.S.1. funds specialty medical benefit	Lecture with examples	Quiz
	5.	The contributions of employees and employees, Inspectors, The various benefits	4	Can identify the various benefits available to insured person	Lecture with discussion.	Group discussions.
	6.	The E.S.1. Court, powers, Appeals, offences and penalties.	2	Understand the powers and penalties	Lecture with discussion.	Continuous Internal Assessment

				for offences.		
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### Unit III Industrial Peace and Welfare

III	1.	The Industrial Disputes Act 1947 - Definition - Authorities - Voluntary reference of dispute by arbitrators	5	Differentiation the Adjudications from settlements.	Lecture with case study	Preparing tabular form for various functions.
	2.	Strikes (Illegal and legal) - Lock-out / lay-off - Retrenchment - Closure and transfer - Offences and penalties.	5	Able to know the concept of lock -out retrenchment	Lecture and Questioning about various strikes.	Quiz.
	3.	The Minimum wages Act 1948 - Object of the Act - Application - Definition - Advisory board	4	Understand the minimum wages application and advisory board.	Discussions and clarifications	Preparing scheduled employments.
	4.	Committees wages - Revision of wages - Payment of wages - Different kinds of wages - Offences and penalties	4	Know the different kinds of wages	Lecture with case study	Piece rate of time rate analysis.

### Unit IV Benefits to Employees

	1.	Meaning and definition of Bonus. Hutt gold Mines case, definitions – Available surplus, Allocable surplus, Balance sheet, Gross Profit, Net Profit, Budget, Accounting year.	5	Able to differentiate the available surplus and allocable surplus.	Explanation with illustrations	Short test
IV	2.	Computation of gross profits in banking company and non-banking company. Items to be included with gross profits and items to be excluded.	5.	Able to calculate the gross profit according to the act	Lecture with case study	Quiz.
	3.	Eligibility and payment of bonus - Instructors and their duties - Offences and penalties.	4	Know the eligibility criteria for bonus	Lecture classes and group discussions	Assignment of table preparation
	4.	The fixation of gratuity, the forfeiture of gratuity, The period for calculation of gratuity.	3	Understand the techniques of gratuity calculation	Lecture with Group discussions	Quiz
	5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties	3	Understand the rules of gratuity.	Lecture classes	Test

**Unit V Conditions of Employment**

<b>V</b>	1.	The Industrial Employment (standing orders) Act 1946 - Object of the Act definition - Draft standing orders - Certification of standing orders	3	Understand the standing order procedures	Lecture with examples	Oral Test
	2.	Procedure and powers of authorities - Display of order - Submission of order	2	Know the procedure and powers of authorities	Lecture with discussion	Class test
	3.	Offences and penalties Revision	2	Know the penalties for offences	Oral discussing	Continuous Internal Assessment

**Course Instructor: Ms. J. Jenifer****Head of the Department : Dr.R.Evalin Latha**

**Semester VI**  
**Income Tax Law and Practice – II**  
**Course Code: AC2063**

**Major Core XVII**

Hours / Week	Credits	Total Hours	Marks
6	4	90	100

**Objectives**

1. To impart knowledge on the basic provisions of income tax
2. To equip with the knowledge on computing income and tax liability of an individual

**Course Outcome**

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

## MODULES

**Total Contact Hours: 60** (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Set–Off of Losses and Clubbing of Income</b>					
	1	Set–off and Carry Forward of Losses,	7	To gain knowledge about set off and carry forward losses	Lecture and Discussion	Evaluation through: Short test and Oral test
	2	Clubbing and Aggregation of Income	4	To understand the clubbing and aggregation of Income	Lecture and Discussion	Quiz
						Asking questions  Slip Test  Formative Assessment - I
<b>II</b>	<b>Deductions from Gross Total Income</b>					
	1	Deductions from Gross Total Income – 80 C to 80CCD	4	To gain in depth knowledge about deductions u/s 80 C to 80CCD	Lecture and Discussion	Evaluation through: Asking Questions
	2	Deductions u/s 80 D to 80 E	4	To gain in depth knowledge about deductions u/s 80 D to 80E	Lecture with PPT	Online Quiz

	3	Deductions u/s 80 G to 80 U	4	To gain in depth knowledge about deductions u/s 80 G to 80U	Lecture with Discussion	Formative Assessment - I
<b>III</b>	<b>Agricultural Income</b>					
	1	Meaning – Basic Conditions – Types –	4	To understand the conceptual meaning of agricultural income and its types	Discussion with PPT	Evaluation through: Class test
	2	Examples of Agricultural Income, Non-Agricultural Income,	4	To study about the agricultural income and non-agricultural income	Lecture with Interaction	Online Quiz
	3	Partly Agricultural and Partly Non-Agricultural Income	4	To gain more knowledge about the concept partly Agricultural and partly non-agricultural Income	Lecture discussion	Assignment Formative Assessment I & II
<b>IV</b>	<b>Assessment Procedure</b>					
	1	Returns- Filing of Return of Income	4	To gain more knowledge about the concept and filing of returns of income	Lecture with Interaction	Evaluation through: Short test
	2	Due Date – Assessment Kinds of Assessment	4	To discuss about the due date and kinds of assessment	Lecture with PPT	Asking Questions

	3	Assessment Procedure	4	To discuss the various assessment procedure	Lecture with Interaction	Formative Assessment – II  Quiz
V	<b>Assessment of Individuals</b>					
	1	Assessment of Individuals	4	To understand the concept of assessment procedure of individuals	Lecture with PPT	Evaluation through: Surprise Test
	2	Rate of Tax – Computation of Tax Deducted at Source – Tax Deducted at Source from Salary	4	To discuss the rate of tax and tax deducted at source	Lecture with Interaction	Online Quiz  Assignment
	3	Computation of Income and Tax Liability of Individuals	4	To gain more knowledge about the computation of tax liability of individuals	Lecture	Formative Assessment - II

**Course Instructor: Dr.R.Evalin Latha    Head of the Department: Dr. R. Evalin Latha**



**Semester VI****Major core XVIII****Human Resource Management and Development****Course Code: AC2064**

<b>Hours / Week</b>	<b>Credits</b>	<b>Total Hours</b>	<b>Marks</b>
<b>5</b>	<b>4</b>	<b>75</b>	<b>100</b>

**Objectives**

1. To educate students with different concepts, techniques and principles of human resource management of an organisation.
2. To help the students understand the importance of career planning, training and development to meet the challenging world.

**COURSE OUTCOMES**

<b>CO</b>	<b>Upon completion of this course, the students will be able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	understand the concept, features and new trend in human resource management	2	U
CO-2	analyse the environmental factors influencing human resource management	4	An
CO-3	evaluate the organizational process and the structure of Human Resource Department	4	E
CO-4	understand career planning and the process of career development	5	U
CO-5	identify the parameters of training and development	1	R

**MODULES****Total Contact Hours: 60 (Including lectures, assignments and tests)**

<b>Unit</b>	<b>Section</b>	<b>Topics</b>	<b>Lecture hours</b>	<b>Learning outcome</b>	<b>Pedagogy</b>	<b>Assessment/ Evaluation</b>
<b>I</b>	<b>Introduction to Human Resource Management</b>					
	1	Concept and Features of HRM.	3	To gain more knowledge on the concept of Human	Lecture and	Evaluation through:  Short test and

				Resource Management	Discussion	Oral test
	2	Objectives and Significance of Human Resource Management: Organisational Significance, Social Significance and Professional Significance	2	To understand the significance of Human Resource Management	Lecture with Interaction	Quiz
	3	Human Resource Management as Profession and New Trends in HRM	3	To discuss about the trends in HRM	Lecture with Group Discussion	
	4	Qualities of Human Resource Manager and Indian Scenario	4	To gain more knowledge about HRM	Lecture	Asking questions
						Slip Test
						Formative Assessment - I
<b>II</b>	<b>Environmental Influences on Human Resource Management</b>					
	1	Environmental Factors: Economic, Legal, Technological and Socio-Cultural	4	To explain the various environmental factors of HRM	Lecture and Discussion	Evaluation through: Asking Questions
	2	Implications for Human Resource Management Practices and Changing Indian Business Environment	4	To understand the changing scenario of HRM	Lecture with PPT	

		of Human Resource Management				Online Quiz
	3	Emerging Challenges in Human Resource Management, Role and Responsibility of Human Resource Professionals in Changing Environment	4	To gain knowledge about the role of responsibility of HR professionals	Lecture with Discussion	Formative Assessment - I
<b>III</b>	<b>Organisation Structure for HRM</b>					
	1	Concept, Need and Features of Good Organisational Structure	4	To understand the conceptual meaning of organisational structure	Discussion with PPT	Evaluation through: Class test
	2	Process of Designing Organisational Structure and Structure of Human Resource Department	4	To study about the structure of HR Department	Lecture with Interaction	Online Quiz
	3	Functions of Human Resource Management	4	To discuss the functions of HRM	Lecture discussion	Assignment

						Formative Assessment I & II
IV	<b>Developing Human Resources</b>					
	1	Concept, Features, Need and Responsibility of HRD: Responsibility of Line Managers and Human Resource Development Department	4	To gain more knowledge about the concept and responsibility of HRD	Lecture with Interaction	Evaluation through:  Short test
	2	Concept and Stages of Career Planning and Development	4	To discuss about the career stages and career development	Lecture with PPT	Asking Questions
	3	Benefits, Identification of Individual Needs and Organizational Needs, Opportunities, Strengths and Weaknesses, Placement with Review of Career Plans, Career Development and Benefits	4	To discuss the various opportunities, review of career plans, and benefits	Lecture with Interaction	
						Formative Assessment – II
						Quiz
V	<b>Training and Development</b>					

	1	Concept of Training and Development	4	To understand the concept of training and development	Lecture with PPT	Evaluation through:  Surprise Test
	2	Methods and Development Programmes of Training and Development	4	To discuss the methods and development programmes	Lecture with Interaction	Online Quiz
	3	Analysis and Evaluation of Training and Development	4	To gain more knowledge about the evaluation of training and development	Lecture	Assignment  Formative Assessment - II

**Course Instructor: Ms. A. Franklin Ragila**

**Head of the Department: Dr. R. Evalin Latha**

**Semester – VI**

**Elective IV a**

**Name of the course: Organisational Behaviour**

**Course Code: AC2065**

<b>Hours / Week</b>	<b>Credit</b>	<b>Total Hours</b>	<b>Marks</b>
5	4	90	100

**Objectives**

1. To enable the students to understand executive behaviours in the work place
2. To equip students to cope up with group dynamics and Team building.

**Course Outcome**

<b>COs.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO Addressed</b>	<b>CL</b>
CO-1	understand the organizational behaviour in the working place	2	Un
CO-2	identify one's own personality and perception	1	R
CO-3	measure the Attitude, Values, Emotions and Moods of Human Beings	5	R
CO-4	coping with the group members and team building	2	R
CO-5	learn the organizational Climate and Culture in the business world	4	An

Total contact hours: 75 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Organisational Behaviour</b>					
	1	Definition, Key elements of Organisational Behaviour, Nature and Scope.	2	To understand the concept, nature and scope of OB.	Lecture Interaction	Evaluation through: Test
	2	Need, Challenges faced by Management.	2	To gain knowledge about the need, challenges faced by Management.	Lecture with PPT.	Quiz
	3	Contributing Disciplines to Organisational Behaviour: Psychology, Sociology, Anthropology, Other Social Sciences	3	To understand Contributing Disciplines to Organisational Behaviour.	Lecture with PPT.	Test
	4	Behaviour Process	2	To get knowledge about Behaviour Process.	Lecture with PPT.	Test
	5	Models: Autocratic, Custodial, Supportive and Collegial.	1	To know about the models of Organisational Behaviour.	Lecture Discussion	Formative assessment

<b>II</b>	Individual Perspective
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	1	Individual and Individual Differences , Human Behaviour and its causation	2	To understand the concept of Individual and Individual Differences.	Lecture Interaction	Evaluation through:
	2	Personality: Concept , Determinants , Types , Development of Personalities , Personality	2	To know about the personality.	Lecture with PPT.	Test
	3	Influence of Personality, Measuring personality.	2	To get a knowledge about of the influence and measurement of personality.	Lecture with PPT	Quiz
	4	Perception, Meaning, Perceptual process, Factors affecting perception.	2	To know the concept and factors affecting perception.	Lecture with PPT.	Test
	5	Improvement in perception, Perception and its application in Organizational Behaviour.	2	To get a knowledge about Improvement in perception and Perception and its application in Organizational Behaviour.	Lecture Discussion	Formative assessment

<b>III</b>	<b>Attitude, Values, Emotions and Moods</b>
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	1	Attitudes, Concept Formation, Types, Measurement of attitude.	2	To understand the formation, types, Measurement of attitude.	Lecture  Discussion	Evaluation through:  Test
	2	Values Concept, Types, Formation, Values and behaviour.	2	To gain knowledge about the values.	Lecture With PPT.	Test
	3	Developmental Values, Emotions and Moods: Types ,Sources , Aspects	3	To understand about Emotions and Moods	Lecture  Interaction	Short test
	4	Theories: Affective Events Theory, Emotional Intelligence: Competence, Benefits, OB Applications of Emotions and Moods.	2	To gain on knowledge Emotional Intelligence.	Lecture  Interaction	Formative  assessment

IV	Group Dynamics					
	1	Group Behaviour: Characteristics of a Group ,Reasons for Formation of Group, Types	2	To get knowledge about the Group Behaviour and types	Lecture  Discussion	Evaluation through:  Asking questions.
	2	Stages, Group Behavior, Group Decision Making, Team Buildings: Types, Process, Roles, Failure, Successful	3	To know about the stages of group behavior and Team Buildings.	Lecture  Discussion	Test
	3	Social Loafing ,Conflict: Conflict Vs. Competition ,Sources , Types	3	To get depth knowledge in Social Loafing and	Lecture	

		,Aspects ,Process , Conflict Management		conflicts in the organization.	Discussion	Formative assessment
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<b>V</b>	<b>Organisational Climate and Culture</b>					
	1	Organisational Climate: Concept, Dimensions, Determinants	3	To understand about Organisational Climate	Lecture  Discussion	Evaluation through:
	2	Culture: Concept , Types, Functions , Creating, Sustaining and Changing a Culture	3	To gain knowledge about Organisational Culture	Lecture  Discussion	Test
	3	Functions,Creating, Sustaining and Changing a Culture, Learning of Culture, Organisational Climate Vis - a Vis Organisational Culture	3	To understand task performance of Functions	Lecture  Discussion	Asking questions.  Formative assessment

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