

Semester I
Teaching Plan for the Academic Year 2021-2022

Semester : I **Major Core 1**
Name of the Course : Financial Accounting - I
Subject code : AC2011

No. of Hours per Week	Credit	Total No. of Hours	Marks
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.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	Understand the rules, principles, concepts, conventions and accounting standards used in accountancy	PSO 5	U
CO-2	Identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	PSO 5	R
CO-3	Analyze the methods of ascertaining profit from incomplete records	PSO 5	An
CO-4	Applying technology for preparing accounts	PSO 3	Ap
CO-5	Calculate claims for loss of stock and loss of profit	PSO 3	Ap

Modules

Total Contact hours: 90 (Including lecture, Assignment and Tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Accounting					
	1.	Basic Principles of Accounting, Accounting Concepts and Convention	3	Understand the concepts and basic principles of accounting	Lecture, Discussion.	Test
	2.	Journal Entries Ledger Preparing Ledger Accounts	3	Able to prepare Journal and Ledger	Lecture, group Discussion	Giving small problems and checking the answers
	3.	Subsidiary Books.	3	Able to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	4.	Cash book and Trail Balance.	3	Understand the methods of preparing Cash book and Trail balance.	Lecture, Question Answer Discussion.	Class test Formative Assessment

II	Final Accounts and Rectification of Errors					
	1.	Final Accounts – Theory	3	Understand the segment of Final Accounts and its significance.	Lecture Discussion	Short test and Quiz
	2.	Trading Account	3	Able to prepare Trading Accounts.	Discussion illustration	Simple problems
	3.	Profit And Loss Account	3	Know the method of preparing Profit And Loss Account	Illustration	Quiz Test and simple problems
	4.	Rectification of Errors: Errors Affecting the Trial Balance	3	Know the method of preparing Rectification of Errors: Errors Affecting the Trial Balance	Lecture Discussion	Assignment and home assignment
	5.	Preparation of Rectification of one sided errors ,Rectification of two sided errors and Rectification of errors using suspense account	5	Able to prepare Rectification of one sided errors and Rectification of two sided errors Rectification of errors using suspense account	Workout the problems and explain	Formative Assignment
III	Single Entry System					
	1.	Meaning and features of single entry system and difference between double entry and single entry system	4	Understand the concept of single entry system	Lecture	Short test
	2.	Calculation of Profit under Net worth Method	3	Know to calculate profit with adjustment.	Solving problems	Oral test
	3.	Calculation of profit under Conversion Method	4	Learn to calculate profit under Conversion Method	Illustration	Short test
	4.	Final Accounts with Adjustments	4	Understand the procedure preparing Final Accounts.	Illustration Discussion	Assignment Formative Assessment
IV	Fire Insurance Claim Account					
	1.	Introduction , meaning and Methods of	5	Understand the procedure for calculating claim	Lecture Discussion	Short test

		Calculating Claim under Loss of Stock		under loss of stock.		
	2.	Preparing necessary accounts and applying Average Clause	5	Know the technique of preparing the accounts	Lecture Discussion.	Oral 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.
V	Computerized Accounting					
	1	Introduction - Advantages – Types of Computerized Accounting Software	2	Understand the concept of Computerized Accounting Software	Lecture	Asking questions
	2.	Qualities of best accounting Software.	3	Know the need for studying best accounting software	Discussion	Short test
	3.	Tally. ERP 9: History - Features - Facilities with Tally ERP 9	3	Knowing about Tally. ERP 9: History - Features - Facilities with Tally ERP 9	Lecture	Group Discussion
	4.	Ledger and Groups - Ledger Creation Depletion Method	3	Understanding the Ledger and Groups - Ledger Creation	Lecture	Group Discussion. Formative Assessment
	5.	steps - Accounting Features - Inventory Features - Statutory Features - Payroll Information	4	Understanding the steps of Accounting Features, Inventory Features, Statutory Features and Payroll Information	Lecture	Group Discussion

Dr. GNANA MUHILA
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

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

Allied I

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.

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the basic concepts of business economics	PSO – 2	U
CO-2	classify different types of demand prevailing in the market	PSO – 5	U
CO-3	gain knowledge on consumer behaviour and consumer surplus	PSO – 5	U
CO-4	analyze the peculiarities of factors of production and the diseconomies of scale	PSO – 5	An
CO-5	identify the phase of business cycle	PSO – 5	Ap

Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	Introduction to Business Economics					
	1	Business Economics meaning, nature and scope	3	To understand the meaning and scope of Business Economics	Lecture with PPT	Multiple choice questions
	2	Relationship of business economics and other disciplines	3	To understand the relationship between business economics and	Lecture with Group discussion	Short Test

				other disciplines		
	3	Objectives of a firm	3	To identify the objectives of the firm	Brain Storming	Oral Test
	4	Decision making in business	3	To understand how the business decisions are taken with the help of business economics	Lecture with discussion	Quiz
	5	Role and responsibilities of business economists	2	To analyse the roles and responsibilities of business economists	Mind Mapping Discussion	Assignment
II	Demand Analysis					
	1	Features of demand schedule and Demand determinants	3	To recognize the meaning of demand and understand the determining factors of demand.	Lecture with Group Discussion	Assignment
	2	Meaning of Law of demand and exception and expansion of law of demand	3	To evaluate the law of demand in various situations	Brain Storming	Multiple choice questions
	3	Types of demand	4	To understand the different types of demand	Lecture with PPT	Short Test
	4	Importance of elasticity of demand	2	To analyse how demand reacts to price	Lecture Discussion	Oral Test
	5	Types of elasticity of	4	To assess the various types	Lecture Group	Short Test

		demand		of demand.	Discussion	
	6	Demand forecasting types , methods and requirements	4	To analyse the concept of demand forecasting	Group discussion	Formative Assessment
III	Theory of Consumer Behaviour					
	1	Introduction and Measurement of utility	3	To create a deep understanding of measurement of utility	Mind Mapping	Quiz
	2	Concepts of utility	4	To recognize the important concepts which influence utility	Lecture with PPT	Short Test
	3	Forms and features of utility	3	To measure the features and forms of utility	Debate and Brain Storming	Quiz
	4	Approaches to consumer behaviour	5	To evaluate the various approaches of consumer behaviour	Lecture with PPT	Class Test
	5	Consumer surplus	3	To evaluate consumer surplus	Lecture with Group Discussion	Formative Assessment
IV	Theory of Production					
	1	Factors of production	3	To assess the concepts more useful to have a clear knowledge of production	Lecture with PPT	Multiple choice questions

	2	Production functions	4	To identify the different functions of production	Brain storming	Short test
	3	Economies and diseconomies of scale	4	To understand the economies and diseconomies of scale	Lecture with Discussion	Oral Test
	4	Small scale production	4	To evaluate the advantages and disadvantages of small scale production	Lecture with Group Discussion	Quiz
V	Competition and Business Cycle					
	1	Types of competition	4	To evaluate the various types of competition existing in the market	Lecture with PPT	Quiz
	2	Characteristics of Business Cycle	2	To recognize the meaning of business cycle	Lecture with PPT	Short test
	3	Phase and causes of business cycle	3	To evaluate the causes of business cycle	Lecture and discussion	Oral Test
	4	Effects of business cycle	3	To assess the effects of business cycle	Discussion Debate Lecture	Quiz
	5	Measures to minimise the effects of business cycle	3	To estimate the measures to minimise the effects of business cycle	Lecture with Discussion	Short test
	6	Theories of business cycle	4	To understand the important theories of	Lecture with PPT	Multiple choice questions

				business cycle		
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Ms. J. Jani Mercybai
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Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

Semester : I Non Major Elective
(NME)
Name of the Course : Basic Accounting
Subject code : ANM201

No. of Hours per Week	Credit	Total No. of Hours	Marks
2	2	30	100

Objectives:

1. To make the students understand the basic concepts and principles of accounting.
2. To help them to prepare the final accounts without errors.

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	Understand the concepts, convention and principles of accounting	5	U
CO - 2	Identify and prepare various subsidiary books	5	R
CO - 3	Prepare error free trial balance	4	Ap
CO - 4	Pass journal entries and prepare ledger accounts	5	An

Modules

Total Contact hours: 30 (Including lecture , assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Accounting					
	1.	Meaning – Objectives, Limitations	2	Understand the concepts and basic principles of accounting	Lecture	Oral test
	2.	Accounting Concepts and Convention	2	Understand the concepts and basic principles of accounting	Lecture, with ppt.	Class Test
	2	Basic Principles of Accounting,	1	Understand the concepts and basic principles of accounting	lecture	Quiz
	Double Entry System					
II	1.	Important Terminologies	1	To know important Terminologies in double entry system	Lecture	Class test
	2.	Double entry system, Features, Advantages	2	To understand double entry system	Lecture with PPT	Written test

Procedure for Journal and Ledger						
III	1.	Journal and Ledger, meaning, procedure for Journal and Ledger	2	To understand the procedure for journal and ledger	Lecture, group Discussion	Giving small problems and checking the answers
	2.	Passing journal entries	2	To know passing journal entries	Lecture with illustration	Giving small problems and checking the answers
	3.	Preparing and Balancing Ledger Accounts	2	To understand balancing Ledger accounts	Do the problems on the board	Giving small problems and checking the answers
	4.	Difference between journal and Ledger	1	To identify the difference between journal and ledger	Lecture with examples	Short test
Subsidiary Books						
IV	1.	Subsidiary Books.	2	to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	2.	Purchase& Sales book.	3	Understand the methods of preparing Purchase book and Sales book.	Do the problems on the board and Answer Discussion.	Class test Formative Assessment
	3.	Purchase Returns Book, Sales Returns Book, Cash Book	2	To know the techniques of preparing Purchase Returns Book, Sales Returns Book, Cash Book	Do the problems on the board and Answer Discussion	Class test Formative Assessment
Trial Balance						
V	1.	Trial Balance, Meaning, features and objectives	2	Understand the segment of Trial balance	Lecture Discussion	Short test and Quiz
	2.	Preparation of Trial balance	2	To know prepare Trial balance.	Discussion illustration	Simple problems

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Semester II

Teaching Plan for the Academic Year 2021-22

Semester : II
Name of the Course : Financial Accounting –II
Subject code : AC2021

Major Core II

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.

Course Outcome

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

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Branch and Departmental Accounts					
	1.	Branch Accounts objects and types	3	Understand the concepts and basic of branch accounts	Lecture, Discussion.	Test
	2.	Preparing dependent branch Accounts	5	Able to prepare accounts on debtor system, stock and debtor system	Lecture, group Discussion	Giving problems and checking the answers
	3.	Independent branches	3	Able to know the techniques of preparing Independent branch accounts	Do the problems on the board	Giving problems.
	4.	Departmental Accounts	4	Understand the methods of preparing	Lecture, Question	Class test Formative

				departmental trading and profit and loss account	Answer Discussion.	Assessment
II	Accounts of Non Profit Organisations					
	1.	Accounts of Non Profit Organisations-theory	4	Understand the concept and terms used capital and revenue items, features	Lecture Discussion	Short test and Quiz
	2.	Preparation of receipts and payments accounts	3	Able to prepare receipts and payments accounts	Discussion illustration	Simple problems
	3.	Income and Expenditure account	3	Know the method of preparing Income and Expenditure account	Illustration	Class Test and simple problems
	4.	Preparation of Income and Expenditure account	4	Know the method of preparing Income and Expenditure account with adjustments	Lecture Discussion	Assignment and home assignment
	5.	Balance Sheet and adjusting entries	4	Know the method of preparing Balance Sheet and adjustments to be made in the B /S	Workout the problems and explain	Formative Assignment
III	Royalty Accounts					
	1	Meaning, Terms and features of royalty accounts	5	Understand the procedure for calculating royalty accounts	Lecture Discussion	Short test
	2.	Preparation of analytical table	5	Know the technique of preparing the accounts	Lecture Discussion.	Oral test
	3.	Preparation of Journal entries in the books of lessor and lessee	4	Understand the technique journal entries	Lecture Group Discussion	Short test Formative assessment.
	4.	Calculation of accounting procedure	4	Learn to calculate when there is abnormal fall in output	Illustration	Short test
IV	Depreciation Account					
	1.	Depreciation Account-Meaning and causes for Depreciation.	3	Understand the causes for calculating depreciation.	Lecture	Asking questions
	2.	Need for Providing Depreciation.	3	Know the need for Providing Depreciation	Discussion	Short test

	3.	Methods of Depreciation	4	Know the procedure for calculating Depreciation	Workout the problems on the board and explain the procedure	Group Discussion
	4.	Straight Line Method, Diminishing Balance Method and Annuity Method	5	Analyse the methods of calculating depreciation.	Lecture	Group Discussion. Formative Assessment
V	Hire Purchase System					
	1.	Introduction , meaning of hire purchase system	2	Understand the procedure for calculating hire purchase system	Lecture Discussion	Short test
	2.	Preparation of accounts in the books of hire purchaser and hire vendor	5	Know the technique of preparing the accounts in the books of hire purchaser and hire vendor	Lecture Discussion.	Class test
	3.	Procedure for Calculating Default and repossession	4	Understand the technique Calculating Default and repossession (complete and repossession)	Lecture Group Discussion	Short test Formative assessment.

Dr.M.Gnana Muhila
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Teaching Plan for the Academic Year 2021-2022

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

Allied II

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.

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the elements and approaches of modern marketing	PSO – 2	U
CO-2	understand the procedure of market segmentation and buying motives	PSO – 2	An
CO-3	evaluate the elements of product and product life cycle	PSO – 2	E
CO-4	summarize the factors of pricing and sales promotions	PSO – 2	U
CO-5	know the recent trends in marketing	PSO – 2	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	An Overview of Marketing					
	1	Marketing scope and Modern Marketing Concept	3	To understand the evolution of marketing	Lecture with examples	Short test
	2	Functions of Marketing	3	To know the various functions of	Lecture with discussion	Oral test

				marketing		
	3	Approaches of Marketing	3	To understand the important approaches of marketing	Lecture with brainstorming	Oral test
	4	Marketing Environment	2	To know the meaning of business Environment	Mind mapping	Short test
	5	Classifications of Marketing Environment	3	To learn the different classifications of marketing Environment	Lecture with examples	Formative Assessment - I
II	Marketing Segmentation and Consumer Behaviour					
	1	Marketing segmentation Requisitions, levels and pattern	3	To get knowledge on marketing segmentation and the levels involved in segmentation	Lecture with examples	Quiz
	2	Factors of market Segmentation and segmentation procedure	2	To understand factors which will affect marketing segmentation	Lecture with discussion	Oral Test
	3	Segmentation in selecting industries	2	To understand segmentation in various industries	Brainstorming	Oral Test
	4	Consumer behavior definition and significance	3	To acquire knowledge on consumer behaviour	Lecture with examples	Oral Test
	5	Buying motives and determinants of buying motives	3	To know the determinants of buying motives	Lecture with discussion	Short Test
	6	Maslow's Need	2	To understand need	Lecture with	Formative

		Hierarchy Theory		hierarchy on the basis of Maslow's Theory	PPT	Assessment - I
III	Product, Product mix and New Product Development					
	1	features and Classification of products,market and goods	2	To know the various features and classification of product,market and goods	Lecture with examples	Oral Test
	2	Product Line, product mix and product positioning	3	To understand how the products are positioned in the minds of customer	Lecture with PPT	Oral test
	3	Product differentiation	3	To get knowledge on product differentiation	Lecture with discussion	Short test
	4	New product development	3	To know the process of new product development	Lecture with discussion	Short test
	5	Categories of New product	2	To gain knowledge on different categories of new product development	Lecture with discussion	Assignment
	6	Product Life Cycle	2	To know the stages of product life cycle	Mind mapping	Formative Assessment - II
IV	Pricing and Promotion Mix					
	1	Pricing and objectives of pricing decision	3	To understand the objectives of pricing decision	Lecture with PPT	Oral Test
	2	Factors influencing Pricing decision	2	To know the influencing factors of pricing decision	Lecture with examples	Oral Test
	3	Kinds and methods of pricing and	3	To understand the process of price determination	Lecture with examples	Short Test

		process of price determination				
	4	Promotional mix and factors	3	To know the factors of promotional mix	Lecture with PPT	Short Test
	5	Sales promotional devices, causes, benefits and limitations	3	To understand the benefits and limitations of sales promotional devices	Lecture with PPT	Formative Assessment - III
V	Recent Trends in Marketing					
	1	E-Commerce, E-Marketing and E-Tailing	3	To understand the terms E-Commerce E-Marketing and E-Tailing	Lecture with examples	Assignment
	2	Shopping malls and Social Media Marketing	3	To know the types and advantages of shopping malls	Lecture with videos	Oral Test
	3	Green marketing and Rural Marketing	3	To acquire knowledge green and rural marketing	Lecture with discussion	Assignment
	4	Service marketing and Marketing Ethics	2	To know the meaning of Service Marketing and why the Marketing Ethics is needed	Lecture with examples	Oral Test
	5	Relationship Marketing	2	To understand Relationship Marketing	Lecture with videos	Short Test
	6	Account based Marketing	2	To understand the term Account based Marketing	Lecture with discussion	Short Test

Ms.J.Carolin Jenil Shalu

Course Instructor

Dr.J.Divya Merry Malar

Head of the Department

Semester III
Teaching Plan for the Academic Year 2021-2022

Semester : III Major Core-III

Name of the Course : Advanced Accounting
Subject code : AC2031

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	90	100

Objectives:

1. To make the students understand the basic concepts and other aspects of partnership and the procedure of preparing capital accounts.
2. To familiarize the students with the preparation of partnership accounts under various situations.

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the various aspects of partnership	4	U
CO-2	identify the methods of preparing capital accounts of partners.	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 lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Meaning & features of partnership firm, Preparation of capital a/c and calculation of interest on drawings and capitals.					
	1.	Partnership, Meaning, Definition, Features, Rights of partners, Partnership deed	3	Understand the concept of partnership and the contents of partnership deed	Lecture ,Discussion.	Short test
	2.	Provisions affecting accounting treatment in the absence of	3	Able to prepare the profit and Loss Appropriation a/c and understand the rules for preparing	Lecture, group Discussion	Giving small problems and checking the answers

		partnership,		capital a/c.		
	3.	Preparation of profit and loss and capital account.	5	Able to know the technique of preparing capital a/c when they are fixed and fluctuating.	Do the problems on the board	Class test Formative Assessment
	4.	Special aspects regarding partnership, Interest on capital, Interest on drawings, Salary or commission to partners, Interest on partner's loan.	5	Understand the methods of calculating interest on drawings, interest on capital and commission before and after charging commission.	Lecture, Question Answer session.	Giving multiple choice questions.
II	Admission of a partner					
	1.	Meaning of admission of a partner, points to be remembered while admitting a partner	3	Understand the meaning of admission and points to be remembered while admitting a new partner	Lecture Discussion	Oral test
	2.	Calculation of new profit sharing ratio and sacrificing ratio	4	Able to calculate new profit sharing ratio and sacrificing ratio.	Discussion illustration	Short Test
	3.	Preparing Revaluation a/c	4	Know the method of preparing revaluation a/c	Illustration	Quiz
	4.	Valuation of good will and methods of valuing good will	5	Understand the methods available for valuing good will and 15 significance in case of admission	Lecture Discussion	Assignment
	5.	Preparation of capital a/c and adjustment of undistributed profits and losses.	5	Able to prepare capital account of the partners.	Workout the problem on the board and explain	Assignment Formative Assignment
III	Retirement and Death of a partner					
	1	Preparing partnership accounts at the time of retirement and death.	3	Understand the procedure for preparing partnership accounts at the time of retirement and death.	Lecture	Oral test
	2.	Points to be remembered when a partner is retired and calculating gaining ratio and	5	Able to calculate new profit sharing ratio and gaining ratio.	Illustration	Short test

		new profit sharing ratio.				
	3.	Preparation of capital account of the partners on retirement	5	Know the procedure for preparing capital a/c.	Workout the problems on the board and explain the procedure	Group Discussion
	4.	Preparation of executors joint life policy account.	5	Able to prepare executors account and Joint life policy.	Lecture	Group Discussion. Formative Assessment
IV	Discussion of partnership firm					
	1.	Meaning and reasons for dissolution	3	Understand the concept of dissolution	Lecture	Oral test
	2.	Preparation of realisation a/c and calculation of goodwill, settlement of accounts at the time of dissolution	5	Know the procedure for preparing realisation a/c and method of valuing goodwill and settlement methods	Discussion	Short test
	3.	Method of preparing realisation a/c when a partner becomes insolvent	6	Prepare realistaion a/c when a partner becomes insolvent	Illustration	Short test
	4.	Application of Garner Vs Murray and preparing realization a/c and preparing insolvency procedure when all partners become insolvent	4	Understand Garner Vs Murray case and the technique of preparing necessary accounts when all partners become insolvent.	Illustration Discussion	Assignment Formative Assessment
V	Piece meal distribution and sale to a company					
	1.	Meaning of Piece meal distribution	3		Lecture Discussion	Group Discussion
	2.	Piece meal distribution under Proportionate capital method.	5	Understand procedure for distribution of cash under proportionate capital method.	Lecture Discussion.	Oral test
	3.	Piece meal distribution under maximum loss method.	5	Know the technique of preparing the statement under maximum loss method.	Lecture Group Discussion	Short test Formative assessment.

	4.	Distribution Procedure	4	Understand the procedure for Distribution	Illustration	Short Test
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**Ms. J. Carolin Jenil Shalu
Malar
Course Instructor**

**Dr. J. Divya Merry
Head of the Department**

Teaching Plan for the Academic Year 2021-2022

Semester : III Major Core - IV
 Name of the Course : Banking Theory Law and Practice
 Subject code : AC2032

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	4	90	100

Objectives:

1. To enable the students acquire knowledge on banking practices and technology
2. To make students aware of the banking services, types and products available to customers.

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the relationship between banker and customer	2	Un
CO-2	identify various types of bank customers	1	R
CO-3	analyse various elements of negotiable instruments	5	R
CO-4	know the types of banks and their functions	2	R
CO-5	know the Innovative Banking Services (IBS)	4	An
CO-6	identify various subsidiary services available to customers	4	R

Module

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
I	Introduction					
	1	Banker, Customer, Relationship, General and specific	4	To understand the relationship between banker and customer.	Lecture with Illustration	Quiz
	2	Types of deposits, Difference between fixed and savings account	4	To know the various types of deposits	Lecture with examples	Short test
	3	Bank customers special types	4	To know the various types of bank customers.	Lecture with Discussion	Formative Assessment - I
II	Negotiable Instruments					
	1	Negotiable Instruments: Features, Types Cheque, Bill of exchange, Draft, Proper drawing of a cheque	4	To identify the types of Negotiable instruments	Lecture with PPT	Multiple choice Questions
	2	Material alterations, Effects, Statutory	4	To understand	Lecture with	Short test

		protection in case of materially altered cheque, Immaterial alteration, Alteration authorized by the Act		the term Material alteration	illustration	
	3	Crossing, General, Special, Account payee, double Crossing, who can cross a cheque	4	To get knowledge on various kinds of crossing	Lecture with Discussion	Short test
	4	Endorsement, Significance, Assignment Vs Endorsement, Kinds	4	To understand the term Endorsement and its usage.	Lecture with experience	Formative assessment-I
III	Classification of Banks					
	1	Classification of banks , commercial banks, investment banks, exchange banks, cooperative banks	3	To understand the different types of banks and the functions	Lecture with Discussion	Short test
	2	Classification of banks ,land development banks, savings banks, central banks, branch banking, unit banking	4	To understand the different types of banks and the functions	Lecture with PPT	Quiz
	3	Correspondent banking systems ,group banking, chain banking, deposit banking, mixed banking, narrow banking	4	To understand the different types of banks and the functions	Lecture with group discussion	Quiz
	4	Universal banking, local area banks, offshore banking, RBI, Functions	4	To understand the different types of banks and the functions.	Lecture with discussion	Formative assessment - II
IV	Modernised Banking					
	1	Electronic Banking, challenges of E-banking revolution-various forms of E-banking, core banking	3	To understand the term Electronic banking	Lecture with Discussion	Multiple choice questions
	2	Home banking, Retail banking, Internet banking, SMS banking, ATM	3	To have the clear knowledge about E- Banking	Lecture with group discussion	Short test
	3	Smart cards, E-Cash, cash deposit machine, Electronic fund	5	To have the clear knowledge about E- Banking	Lecture with PPT	Short test

		management, electronic clearing system				
	4	. SWIFT, NEFT, RTGS, Features, Merits, Demerits, PAN	5	To identify the types of Electronic money transfer system and its usage.	Lecture with Illustrati on	Formative assessment - III
V	Subsidiary Services					
	1	Agency services: payment and collection, purchase and sale of securities, Executor, administrator and trustee.	4	To understand the agency services rendered by banks	Lecture with Discussion	Quiz
	2	Miscellaneous or general utility services:safe custody of valuables, letter of credits, types, remittance of funds, main instrument,	5	To understand the general utility services rendered by banks	Lecture with PPT	Short test
	3	Merchant banking, core banking, dealing in foreign exchange business, leasing finance, factoring housing finance	4	To know the subsidiary services rendered by banks	Lecture with Illustrations	Multiple Choice questions
	4	Underwriting of securities, tax consultancy, credit cards, gift cheques, consultancy services	3	To know the subsidiary services rendered by banks	Lecture with Group Discussion	Formative assessment - III Assignment

Ms. J. Jenifer
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022**Semester****: III****Major Core – V1****Name of the Course****: Company Law and Secretarial Practice****Subject code****: AC2034**

No. of hours per week	No. of credits	Total no. of hours	Total 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 for 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 practice	2	U

Module**Total Contact Hours: 75(Including lectures, assignments and tests)**

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	An overview of Company Act 2013					
	1	Background and Introduction to company Act-2013	3	Describe the Background of companies act Act 2013	Lecture method	Quiz
	2	New concept and definition of management and Administration, CSR, Shareholder's meeting ,mergers, Amalgamation- Audit and Auditors,	7	Understand the various terms in Companies Act 2013 and Definitions.	Lecture method with ppt	Assessment Test

		Financial Statement and Dividend, Winding Up				
	3.	Important changes between the Companies Act 1956 and 2013	3	Understand the updates of the companies Act 2013	Lecture with PPT	Short test
II	FORMATION OF A COMPANY					
	1	Promotion: Stages promoter.	4	Discuss the role of promoter to startup a new company/business	Lecture method with PPT	QUIZ
	2	Memorandum of Association: Meaning, Purpose, Clauses,	4	Understand the procedure for preparing the MoA	Lecture method and discussion method	Assessment Test
	3	Alteration of Memorandum – Doctrine of Ultra Virus.	4	Describe the documents required for Memorandum of Association	Lecture method and discussion of case law	CIA-I (Quiz and theory)
	4	Articles of Association - Meaning, Definition-, – Contents- Doctrine of Constructive Notice- Doctrine of Indore Management.	5	Describe the documents required for Articles of Association	Lecture with ppt and discussion of case law	Assessment Test
	5	Prospects – meaning Requirement-Legal –contents. Statement in lieu of prospectus	4	Describe the statutory provisions related to prospects	Lecture method	Assignment
	6	Underwriting- Meaning-Conditions and advantages of underwriting	4	Understand the concept of underwriting	Lecture method	CIA-II (Quiz and theory)
III	Company Meeting					

	1	Meaning, Prerequisites to constitute a meeting -	4	Understand the procedure for conducting different kinds of meetings	Lecture method	Objective type test
	2	Types- quorum- Notice, Agenda- Minutes.	4	Understand the procedure to writing Agenda.	Lecture method with ppt.	QUIZ
	3	Voting-proxy- Adjournment- Resolution-Kinds	4	Understand the concept of Voting		CIA-III((Quiz and theory)
IV	Company Secretary					
	1	Definition – Methods – Legal Status- Qualification- Appointment- Dismissal- Function and Duties	4	To understand the legal status and liabilities of the secretary.	Lecture method	Assessment Test
	2	Rights and Liabilities- Contractual Liabilities- Roles played by the secretary- Skills needed- Qualities that make a good Secretary – characteristics of a good secretary.	7	Understand the characteristics of the secretary.	Lecture method	CIA-III (Quiz and theory)
V	Secretarial Practice :					
	1	Position of company secretary- Actual position- company secretary in Practice: Secretary in whole- time practice-	7	To know the position of the secretary	Lecture method	Assessment Test
	2	Secretarial Audit- Part-time Secretary- Eligibility to use the designation of secretary -practice- Scope of secretarial Audit	7	To understand the Eligibility of the secretary to use the Designation		CIA-III (Quiz and theory)

Dr.M.Gnana Muhila

Course Instructor

Dr. J. Divya Merry Malar

Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : III Major Core V
Name of the Course : Business Statistics
Subject code : AC2034

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	90	100

Objectives:

1. To help students to apply statistical tools and mathematical principles in real life problems, particularly in business
2. To enable students to describe data with descriptive statistics and to perform statistical analysis.

Course Outcomes

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand about the data and sampling methods	PSO- 2	U
CO- 2	explain the primary concepts of measures of central tendency	PSO-2	U
CO- 3	demonstrate the ability to solve problems in Correlation and Regression	PSO-4	R
CO- 4	calculate the Index numbers like Cost of living Index, Fixed base and Chain base Index	PSO-1	U
CO- 5	apply the concepts to solve problems in commerce and business	PSO-2	Ap
CO- 6	understand the uses of averages and Rank correlation coefficient	PSO-4	U

Module

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/ evaluation
I	Introduction to Statistics					
	1.	Statistics -Definition - Functions -Limitations	4	Explain the primary concepts Statistics	Lecture with Illustration	Slip Test
	2.	Distrust - Importance - Statistical Enquiry- Collection of Data - Primary data - Secondary data	4	To understand the methods of data collection	Lecture with PPT	Evaluation through quizzes and discussions.
	3.	Sampling – Methods	4	To understand the methods of sampling	Lecture with Illustration	Quiz and Test
	4.	Classification and Tabulation	4	To understand how classification and tabulation used in statistics	Discussion with Illustration	Quiz and Test
II	Measures of central Tendency					
	1.	Measures of central	4	Explain the primary	Lecture	Slip Test

		Tendency- Definitions Functions of averages characteristics of good average Types of averages Mean		concepts of measures of central tendency	with Illustration	
	2.	Geometric mean Harmonic mean Median Mode	4	Differentiate between the measures of central tendency	Lecture with PPT	Evaluation through quizzes and discussions.
	3.	Dispersion -meaning- Uses Characteristics of good measure of Dispersion	4	To understand measure of Dispersion	Lecture with Illustration	Jigsaw
	4.	Range Quartile Deviation Mean Deviation Standard Deviation	4	To understand Quartile Deviation Mean Deviation Standard Deviation	Discussion with Illustration	Quiz and Test
III	Correlation					
	1.	Correlation- Definitions Importance of correlation Types of correlation	3	To identify the Types of correlation	Lecture with PPT	Evaluation through discussions.
	2.	Methods of studying correlation Scatter diagram	3	To know about Scatter diagram	Lecture	Evaluation through appreciative inquiry
	3.	Correlation Graph Karl pearson's coefficient of Correlation	3	To identify	Lecture	Formative Assessment Test
	4.	Karl pearson's coefficient of Correlation-Problems Spearman's Rank correlation	3	Relate the behavior of Karl pearson's coefficient of Correlation and Spearman's Rank correlation	Group Discussion	Slip Test
	5.	Spearman's Rank correlation-Repeated rank problems.	3	To Solve Problems based on Spearman's Rank correlation	Group Discussion	Home assignment.
IV	Regression					
	1.	Regression- Meaning Regression- Definitions Regression lines	3	Explain the primary concepts of Regression	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Regression coefficient of X on Y Regression coefficient of Y on X	3	Calculate the Regression coefficient of X on Y Regression coefficient of Y on X	Lecture with Illustration	Evaluation through appreciative inquiry
	3.	Differences between Correlation and	3	Differentiate between Correlation and	Lecture	Formative Assessment

		Regression		Regression		Test
	4.	Uses of regression Analysis	4	To Know the Uses of regression Analysis	Group Discussion	Slip Test
V	Index Numbers					
	1.	Index Numbers- Definitions Characteristic of Index Numbers Uses of Index Numbers Kinds of Index Numbers	3	Explain the primary Index Numbers	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Problems involved in the construction of Index Numbers Methods of construction of Index Numbers Test for an Ideal Index Numbers Cost of living Index Uses-Cost of living Index	4	To understand the construction of Index Numbers	Lecture and group discussion	Evaluation through Assignment
	3.	Problems in the construction of Cost of living Index Methods of constructing Cost of living Index	4	To know about the methods of constructing Cost of living Index	Lecture with Illustration	Formative Assessment Test
	4.	Fixed Base Index Chain base Index Fixed Base Index to Chain base Index Chain base Index to Fixed Base Index	4	To solve the Problems based on Fixed Base Index and Chain base Index	Lecture with Illustration	Slip Test

J.JaniMercybai
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

Semester : III
Name of the Course : Principles of Management
Subject code : AA2035

Allied IV

No. of Hours per Week	Credit	Total No. of Hours	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: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
I	Management					
	1	Introduction – Meaning – Definition – Nature	2	Understand the concept of management	Lecture with Illustration	Quiz
	2	Management as a profession – Management Both a Science and an Art – Importance of Management	3	Know the difference between management is an art or science or	Lecture with examples	Short test

				profession		
	3	Contributions of Experts to Management Thought: - Levels of Management – Management by Objectives (MBO): Advantages, Disadvantages.	5	Understand the various levels of management	Lecture with Discussion	Formative Assessment - I
II	Planning and Decision Making					
	1	Planning – Definition – Characteristics – Merits and Demerits.	3	Clear knowledge about planning	Lecture with PPT	Multiple choice Questions
	2	Methods of Planning: Repeated Use Plans – Single Use Plans. Decision-making – Definition – Characteristics	3	Understand the term Policies, Procedures , Strategies and Forecasting	Lecture with illustration	Short test
	3	Problems in Decision-making – Guidelines for Effective Decision-making	3	Clear idea about decision making	Lecture with Discussion	Short test
	4	Process of Decision- making – Types of Managerial Decisions – Decision Tree.	3	Understand the term Decision tree management by objectives.	Lecture with experience	Formative assessment-I
III	Organising					
	1	Organising – Definition – Process – Importance – Organisation Structure – Principles – Formal and Informal Organisation	3	Understand the term Organising and a Clear knowledge on organisational structure	Lecture with Discussion	Short test
	2	Different Types of Organisation – Merits and Demerits	2	Know the different types of organisation	Lecture with PPT	Quiz
	3	Delegation of authority – Principles – Types of Delegation –	4	Understand the term delegation of authority	Lecture with group discussion	Quiz

		Centralisation and decentralization of authority				
	4	Factors determine degree of decentralization – Benefits	2	Know the various types of delegation of authority	Lecture with discussion	Formative assessment - II
IV	Staffing					
	1	Meaning – Definition – Recruitment – Sources of Recruitment - Internal and External sources – Factors determining recruitment	4	Understand the term staffing and manpower planning	Lecture with Discussion	Multiple choice questions
	2	Stages involved in Selection of Candidates — Training – Importance – Process of Training – Methods of Training	4	Assess the knowledge about recruitment and selection process	Lecture with group discussion	Short test
	3	Performance Appraisal – Features – Methods of Performance Appraisal Promotions – Criteria for Promotion	4	Clear knowledge about performance appraisal and promotion	Lecture with PPT	Short test
	4	Job Performance – Job Analysis, Job Description, Job Specification and Job Evaluation	4	Understand the different terms of Job Performance	Lecture with Illustration	Formative assessment - III
V	Directing, Motivation and Leadership					
	1	Directing – Features – Importance – Principles - Supervision – Qualities and functions of a supervisor	3	Understand the term directing and supervision	Lecture with Discussion	Quiz
		Motivation characteristics – Importance	2	Clear idea about motivation	Lecture	

	2				with PPT	Short test
	3	Leadership – Characteristics – Functions and Qualities of a leader – Kinds of Leadership styles	4	Understand the term leadership and qualities of leadership	Lecture with Illustrations	Multiple Choice questions
	4	Theories of Leadership. Control – Characteristics of a good control system- Problems in Control – Management By Exceptions – SWOC Analysis	3	Understand various theories of leadership	Lecture with Group Discussion	Formative assessment - III Assignment
	5	Coordination – Characteristics – Importance – Problems – Techniques – Social Responsibility of Business to its Participants	3	Understand the term coordination and know the social responsibility	Lecture with Illustrations	Multiple Choice questions

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Malar
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Head of the Department

Teaching Plan for the Academic Year 2021-2022

Semester : IV

Major Core VII

Name of the course : Costing

Subject code : AC2041

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

Objectives

1. To expose students the techniques of cost computation and control
2. To give an in-depth knowledge on material, labour and overhead costing

CO No.	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 lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Cost accounting: Objectives – Functions	3	Gain knowledge about the functions of job cost accounting	Lecture with discussion	Quiz
	2	Financial accounting vs. Cost accounting – Advantages- Limitations	2	Understand the difference between financial accounting and cost accounting	Lecture with PPT	Formative Assessment
	3	Essentials of good costing system - Installation -Practical difficulties	2	Understand the essentials of good costing system	Lecture with discussion	Oral test
	4	Methods - Techniques/types of costing	3	Knowledge on identifying the methods and types of costing	Lecture with PPT	Quiz
	5	Classification of costs - Cost unit -Cost centre - Profit centre-Cost control- Cost reduction -	4	Classify cost, cost unit, cost centre,etc	Lecture with illustration	Short test

		Cost audit				
	6	Preparation of cost sheet. Tender and Quotation.	3	Capability to prepare cost sheet and tender	Lecture with illustration	Short test
II	Material and Purchase Control					
	1	Material control : Objectives- Essentials- Advantages	2	Analyze material control and its objectives	Lecture with discussion	Oral test
	3	Purchase department: Centralized and decentralized -Types of stores	2	Gain knowledge about purchase department and types of stores	Lecture with PPT	Oral test
	4	Stock levels: Minimum stock level-Maximum stock level: Reorder level-Danger level-EOQ (Economic Order Quantity)	5	Apply the techniques of calculating maximum minimum stock levels and EOQ	Lecture with illustration	Oral test
	5	Average stock-Inventory system : Periodic and perpetual-Bin card	3	Analyze the stock taking methods	Lecture with illustration	Formative Assessment
	6	Methods of material & issues (FIFO, LIFO, Base stock, Simple average, Weighted average and Standard price).	5	Prepare stores ledgers	Lecture with illustration	Formative Assessment
III	Labour Cost					
	1	Time and motion study: Objectives-Advantages - Job evaluation: Methods	2	Evaluate job using various methods	Lecture with discussion	Oral test
	2	Methods of time keeping & time booking, Idle time: Causes -Control - Accounting treatment- Over time: Accounting treatment	3	Practical knowledge about time rate systems	Lecture with illustration	Short Test
	3	Methods -Labour turnover : Causes - Methods of reducing labour turnover- Labour turnover rate	3	Application of labour turnover methods	Lecture with illustration	Formative Assessment
	4	Cost of labour turnover rate	3	Application of labour turnover rate system	Lecture with illustration	Short Test
	5	Methods of remuneration (Halsey, Rowan, Taylor, Marrick, Gantt task & Bonus plan).	3	Solve the problems based on remuneration methods	Lecture with illustration	Short Test

IV	Overheads					
	1	Allocation- Classification- Collection	2	Analyze overheads and its classifications	Lecture with discussion	Assignment
	2	Departmentalisation- Absorption: Under and over absorption	3	Apply different types of absorption	Lecture with illustration	Short Test
	3	Methods of absorption	3	Understand the methods of absorption	Lecture with illustration	Oral test
	4	Computation of machine hour rate	3	Solve problems based on machine hours	Lecture with illustration	Oral test
V	Reconciliation and Process Costing					
	1	Reconciliation of cost and financial statement: need-procedure- memorandum of reconciliation.	3	Know the procedure of preparing Reconciliation	Lecture with illustration	Quiz
	2	Process costing: Meaning- Process costing Vs Job Costing, advantages - Disadvantages	4	Know the meaning of process costing and distinguish between job and process costing	Lecture with discussion	Formative Assessment
	3	Costing procedure- Losses and gains in process	3	Solve the problems based on process costing	Lecture	Formative Assessment
	4	Normal loss-Abnormal loss	4	Know the normal loss and abnormal loss in process costing	Lecture with illustration	Short Test
	5	Abnormal gain or effectiveness-Scrap- Defective	3	Analyze scrap value	Lecture with illustration	Oral test

Ms. J.Carolin Jenil Shalu
Course Instructor

Dr. J. Divya Merry Malar
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Teaching Plan for the Academic Year 2021-2022

Semester : IV

Major Core VIII

Name of the course : Auditing

Subject code : AC2042

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives

1. To give an overview of Auditing
2. To impart knowledge on Vouching, Verification and Valuation of assets and liabilities.

Course Outcome

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts and principles of Auditing	2,5	Un
CO-2	identify various elements of Audit planning	5	R
CO-3	identify the importance of Vouching	5	R
CO-4	understand the procedure of verification and valuation of Assets	5	Un
CO-5	analyse the duties, rights and liabilities of an auditor	5	An

Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Evaluation
	Concept of Auditing					
I	1.	Origin Auditing in India Meaning Definition	2	Understand the origin and definition of auditing	Lecture discussion	Short test

	2.	Distinction between accounting, auditing and investigation	2	Distinguish between Accounting, Auditing and Investigation	Lecture with Discussion	Quiz
	3.	Objectives Scope	1	Understand the objectives and scope of audit	Lecture	Short Test
	4.	Basic principles of an audit Advantages Limitations Qualities of an Auditor	3	Know the basic principles of audit and analyze the advantages and disadvantages	Group Discussion	Oral Test
	5.	Classifications of Audit	1	Understand the different classes of audit	Lecture with Diagram	Short Test
Audit Planning						
	1.	Preliminaries before the commencement of Audit Audit Planning Audit Programme Advantages Disadvantages Audit Note book	4	Knowledge on preliminary preparation audit program and note book	Lecture with Discussion	Quiz
II	2.	Audit Working papers	3	Prepare audit working papers	Mind Mapping	Home Assignment
	3.	Internal checks Objectives Essentials of internal check system Features Advantages shortcomings	3	Overall idea about internal checking system	Lecture with PPT	Ground Discussion
	4.	Internal Audit Meaning Features Advantages shortcomings	3	Knowledge about internal audit	Mind Mapping	Class Test

	5.	Distinction between internal Audit Statutory Audit	2	Distinguish between Internal Audit and Statutory	Discussion Debate lecture	Formative Assessment
III	Vouching					
	1.	Definition - features- Objective- Requisitions of a valid voucher	2	Describe the features and Requisitions of a voucher	Lecture	Quiz
	2.	Types of voucher	5	Know the different types voucher	Lecture with PPT	Group Discussion
	3.	Vouching cash transaction	2	Analyze vouching of cash transaction	Lecture with Discussion	Short Test
	4.	Vouching trade transactions	2	Analyze vouching of trade transaction	Group Discussion	Formative Assessment
Corporate governance and corporate social responsibility						
IV	1.	Company auditor Qualification disqualification	3	Understand the eligibility of a company auditor	Mind Mapping And discussion	Group discussion
	2.	Appointment Removal Remuneration rights of company auditor	5	Know the appointment , removal and rights of the company auditor	Lecture with Discussion	Class Test
	3.	Duties& liabilities of a auditor	2	Clear idea about the duties and liabilities of a auditor	Lecture with Group Discussion	Oral Test
	4.	Audit report Need Importance Requisitions of good audit report	4	Prepare audit report	Lecture with PPT	Quiz

	5.	Basic Elements Kinds of reports	5	Analyze the kinds of audit reports	Lecture with PPT	Formative Assessment
V	Corporate Governance and corporate social Responsibility					
	1.	Meaning Definition Features and purpose of corporate governance	3	Know the concept of corporate governance	Group discussion	Giving Multiple choice questions
	2.	Importance principles benefits issues of corporate governance	2	Analyze the importance and issues	Mind storming	Oral Test
	3.	Guardians of corporate governance Code for corporate governance	2	Analyze the code of corporate governance	Lecture with Discussion	Short Test
	4.	Social responsibility of corporate and social responsibility of business	4	Understand the social responsibility of corporate governance	Mind Mapping and Lecture Method	Quiz
	5.	Arguments for social responsibility, Business as responsible person	4	Clear idea about social responsibility of corporate governance	Lecture Method	Quiz
	6.	Social responsibilities of business towards different groups	3	Analyze the social responsibility of business	Lecture with Discussion	Formative Assessment

Dr. J. Divya Merry Malar
Course Instructor

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Teaching plan for the Academic year 2021-2022

Semester : IV

Major Core X

Name of the Course : Business Communication

Subject code : AC2043

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

Objectives

1. To facilitate and to make students understand the basic techniques of communication
2. To train the students to improve their communication skill

Course Outcome

CO No.	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 systematic business report	6	A

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Nature of Communication					
	1	Definition, Nature and Characteristics	2	Gain knowledge on communication	Lecture	Oral test
	2	Objectives, Importance-	2	Know the importance of communication	Lecture with discussion	Oral test
	3	Process of communication	2	Understand the principles and process of communication	Lecture with discussion	Formative Assessment
	4	Barriers to communication and Overcoming barriers to communication	2	Identify the barriers and the ways to overcome it	Lecture with videos	Quiz

	5	Self-Development and communication and Tips for self-Development.	2	self-development	Lecture with discussion	Oral test
II	Forms of Communication					
	1.	Verbal communication: Written - Oral communication	2	Understand the different methods of verbal communication	Lecture with discussion	Quiz
	2.	Non-verbal Communication: Kinesics and paralanguage	3	Understand the various non-verbal communication	Lecture with PPT	Oral test
	3.	Dimensions of Communication: Downward and Upward	3	Knowledge on the dimensions of communication	Lecture with discussion	Formative Assessment
	4.	Horizontal and Diagonal Communication	2	Knowledge on the dimensions of communication	Lecture with discussion	Formative Assessment
	5.	Formal and Informal Communication	2	Differentiate formal and informal communication	Lecture with discussion	Oral test
	6.	Process of listening- approaches of listening	2	Adopt various modern forms of communication	Lecture with videos	Quiz
	7.	Barriers to effective listening- Tips for effective listening.	3	Identify the barriers and the ways to overcome it	Lecture with videos	Oral test
III	Business Letter Writing					
	1	Introduction, Types of Letters: Personal, Social, Official and Business	2	Know the different types of letters	Lecture with model	Short Test
	2	Importance and advantages of business letter - Structure of business letter - Tips for clear writing of business letter writing	3	Know the importance of business letter	Lecture with discussion	Short Test
	3	Letter of Enquiry	2	Draft enquiry letters	Lecture with model	Short Test
	4	Orders and Cancellation of Orders	2	Draft order and cancellation of letters	Lecture with model	Short Test
	5	Circular Letter	2	Draft circular letters	Lecture with model	Short Test
IV	Technology – Aided Business Communication					
	1	Introduction- Implication of technology on modern	1	Know the implication of modern	Lecture with videos	Quiz

		business		technology		
	2	Impacts of Technology-Aided communication of business enterprises	2	Understand the impact of technology	Lecture with discussion	Formative Assessment
	3	Modern communication devices: Electronic Mail- E-mail.	2	Understand the modern communication devices	Lecture with videos	Short Test
	4	Fax and Scanner, computers, Internet-Teleconferencing-Audio conferencing	2	Know the modern communication devices	Lecture with videos	Oral test
	5	Video conferencing-computer conferencing-website	2	Know the modern communication tools	Lecture with videos	Oral test
	6	Mobile phone-multimedia and hypermedia applications.	2	Know the modern communication tools	Lecture with videos	Oral test
V	Job Applications and Interview Skills					
	1	Job Application and Curriculum Vitae	2	Prepare job application and curriculum vitae	Lecture with discussion	Assignment
	2	Tips for writing an application letter and CV - References and Testimonials	3	Draft application letters and CV	Lecture with discussion	Short Test
	3	Group Discussion: Purpose, Tips for Effective Participation in GD for job selection	3	Participate effectively in Group Discussion	Lecture with PPT	Oral test
	4	Qualities looked for in Group Discussion	2	Participate effectively in Group Discussion	Lecture with PPT	Oral test
	5	Strategies for GDs: Do's and Don'ts	2	Participate effectively in Group Discussion	Lecture with PPT	Oral test
	6	Personal Interview: Job Interviews	1	Face interviews with confidence	Lecture with videos	Oral test
	7	Listening skills and Tips for Effective Listening	2	Face interviews with confidence	Lecture with videos	Oral test

Mrs.J.Jenifer
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : IV

Major Core VI

Name of the Course : Business Mathematics

Subject code : AC2044

Hours / Week	Credit	Total Hours	Marks
6	5	90	100

Objectives

1. To give an exposure to students of commerce on various Mathematical technique and tools insolving problems of business and financial mathematics.
2. To develop the skill of forming mathematical problems and solving.

Course Outcomes

COs.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	recall the basic formulae and definitions and acquire knowledge in mathematics	5	R, U
CO-2	apply the concepts to obtain the logarithmic value of a number	2	Ap
CO-3	understand the fundamental concepts about Sets and interpret with Venn diagrams	1	U
CO-4	explain the properties of matrices and solve problems	2	U, Ap
CO-5	understand the concepts of Simple Interest, Compound Interest and Discount and apply in real life situations	5	U, Ap
CO-6	choose the suitable probability distribution corresponding to a given data	5	E

Modules

Total Contact Hours: 75 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Logarithms					
	1.	Introduction to Logarithm	2	Explain the primary concepts of logarithm	Lecture with Illustration	Slip Test
	2.	Properties of logarithms	4	Properties of logarithms	Problem Solving	Evaluation through quizzes.
	3.	Common logarithm	4	Types of logarithm	Problem	Evaluation

					Solving	through quizzes and discussions.
II	Set Theory					
	6.	Elements of Sets, Representation of a set	3	Gain idea on set fundamentals	Lecture with PPT	Evaluation through discussions.
	7.	Methods of studying Equal sets - Finite and infinite sets, Sub-sets- Properties of Sub-sets- Universal sets	3	Know about set theory and identify different types of sets	Lecture	Evaluation through appreciative inquiry
	8.	Venn diagram	2	Identify Venn diagram	Lecture	Home Test
	9.	Set operations, Properties of set union and intersection	3	Solve Problems based on union and intersection of sets	Group Discussion	Formative Assessment Test
III	Matrices and Determinants					
	5.	Matrices and Determinants Introduction, Meaning, Definitions	4	Explanation on two most useful mathematical tools- Matrix	Lecture with PPT Illustration	Evaluation through discussions.
	6.	Differentiate between different types of Matrix	4	Identify and solve different types of matrix	Lecture with Illustration	Evaluation through appreciative inquiry
	7.	Algebra of Matrices	5	Understand and solve algebraic matrices	Lecture	Formative Assessment Test
	8.	Ad joint and Inverse of a square matrix	5	Know and solve ad joint and inverse of a square matrices	Lecture with Illustration	Formative Assessment Test
IV	Interest					
	1.	Commercial Arithmetic	2	Explain the primary concept of interest payments	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Problems involved in the Simple interest	4	Understand the calculating interests on simple techniques	Lecture and group discussion	Evaluation through Assignment
	3.	Problems involved in the Compound interest	5	Understand the calculating interests on compound techniques	Lecture and group discussion	Evaluation through Assignment
	4.	Problems calculating Discount	3	Know about calculating discounts on trade	Lecture with Illustration	Formative Assessment Test
	5.	Problems involved in True Discount and	5	Solve the Problems based on discounts,	Lecture with	Formative Assessment

		Bankers Discount		Banker's discount and Banker's gain	Illustration	Test
	6.	Problems involved in Banker's Gain	3	Solve the Problems based Banker's gain	Lecture with Illustration	Formative Assessment Test
V	Probability					
	1.	Introduction to Probability	3	Understand the techniques of solving problem	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Usefulness and Basic Concepts of Probability	2	Understand the techniques of solving problem	Lecture with PPT Illustration	Evaluation through discussions.
	3.	Theorems of Probability	4	Understand the techniques of solving problem	Lecture with Illustration	Formative Assessment test
	4.	Properties of Normal distribution	3	Understand the techniques of solving problem	Lecture with Illustration	Formative Assessment test

Dr.J.Jani Mercybai
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : IV
Name of the Course : E- Commerce
Subject code : AC2045

Major–Elective II

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

Objectives

1. To enable students familiarize with the mechanism for conducting business transaction through electronic means.
2. To enable students understand e-trading and e- security tools available.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the scope, objectives and essentials of online trading	1	U
CO-2	Understand the forms of e-commerce	1	U
CO-3	Identifying the different security tools in e-commerce	1&5	U
CO-4	Learning the technical usage of e-payment systems	2	An
CO-5	Summarize the online tradings and services and e-commerce catalogs	2	Ap

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to E- Commerce					
	1	Meaning - Definition - Evolution of E – Commerce - Difference between Traditional commerce and E-commerce	4	Understand the meaning and evolution of e-commerce and learn the differences of traditional Vs online	Lecture method	Snap test
	2	E- Commerce: Scope – Features – Benefits – Factors - Advantages and Disadvantages	4	Understand the scope, features, benefits and	Lecture method	Objective type test

				disadvantages of e-commerce		
II	Types of E- Commerce					
	1	Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company)	5	Understand the various types of businesses and its forms	Lecture method	Objective type test
	2	Application of E-Commerce Technologies of E-Commerce	5	Learning the application and techniques of using the technologies for e-commerce	Lecture method	Snap test
III	Security Tools					
	1	Encryption – Decryption - Data Encryption Standard (DES) – Cryptography	6	Analysing the encryption and decryption of data	Lecture method	Seminar and explanation
	2	Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key - Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate	7	Understand the different forms of encrypted documents and its policies	Lecture method	Objective type test
	3	E-Security: Threats - Protection: Firewall – Types - Anti –Virus - Intrusion Detection System (IDS)	6	Identifying the threats and its security measures	Lecture method	Theory test
IV	Electronic Payment System					

	1	Meaning – Advantages – Requirements – Risks	5	Understanding and learning different e-payment methods and its usage on day to day life	Lecture method with PPT and videos	Short test
	2	Online payment - Prepaid and post paid payment systems	6			Assignment
3	Types of E-payments: Bit coin - E-cash- E-cheque - Electronic wallets - Credit cards - Debit cards - Micro payment – ATM - Smartcards – SWIFT - Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS	7	Short test			
V	Electronic Commerce Catalogs					
	1	Catalogs - Electronic White pages - Electronic Yellow pages - Third party Directors	7	Understand the various catalogs of e-commerce and different trends in shopping and services	Lecture method with PPT Group Discussion	Short test
	2	Online shopping: Advantages - Disadvantages Online purchasing: Amazon – Flipcart - Snapdeal – e-bay – Jabong	7			Oral test
	3	Online booking: Clear Trip.com, Make my Trip - IRCTC	6			Short Test

Dr.M.Gnana Muhila
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Semester V

Teaching plan for the Academic year 2021-2022

Semester : V Major Core XI
 Name of the Course : Corporate Accounting
 Subject code : AC1751

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

Objectives:

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

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the procedures for the issue of shares.	PSO 1	U
CO-2	Identify the methods of valuation of Goodwill and shares.	PSO 3	Ap
CO-3	Evaluate the performance of business.	PSO 3	E
CO-4	Calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U
CO-5	Differentiate liquidation from insolvency and the preparation of liquidator's final statement.	PSO 3	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Issue of Shares					
	1.	Issue of shares, Securities premium and Discount on issue of shares	4	Understand the basic concept of shares and procedure for issuing shares	Lecture with Illustration	Short test
	2.	Under subscription, Over subscription and Pro-rata allotment	4	Understand the terms and conditions in issue of shares	Workout the problems	Class test.
	3.	Calls in arrears, Calls in advance and Forfeiture of shares	3	Able to understand the procedure of forfeiture of shares		Objective type test
	4.	Reissue of forfeited shares and Surrender of	4	Understand the method of reissue of		Unit test

		shares.		forfeited shares		
	5.	Debentures: Meaning, Features, Classes of debentures and Shares Vs Debentures (Theory only)	3	Understand the concept of Debentures	Lecture with PPT	Short test
II	Preference Shares					
	1.	Issue and redemption – Legal provisions	4	Understand the concept of preference shares and legal provision.	Lecture with PPT	Class test.
	2.	Sources of redemption – Capital Redemption Reserve	4	Identify the source of redemption of preference shares	Workout the problems	Class test
	3.	Valuation of Goodwill	5	Analysis how to value the goodwill of company	Workout the problems	Formative Assessment Test I
	4.	Valuation of Shares	6	Analysis how to value the share of company	Workout the problems	Unit test
III	Final Accounts and Profit Prior to Incorporation					
	1.	Profits prior to Incorporation	6	Know to calculate the profit prior to incorporation	Lecture with PPT, do the problems	Evaluation through class test.
	2.	Preparation of profit and loss account and balance sheet of corporate entities.	6	Able to prepare the final accounts of the company	Workout the problems	Evaluation through class test
IV	Internal and External Reconstruction					
	1.	Internal Reconstruction – Reduction of share capital	3	Understand the concept of Internal reconstruction	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Capital Reduction Account – Preparation of balance sheet.	3	Able to prepare the balance sheet under internal reconstruction	Workout the problems	Evaluation through Assignment
	3.	Amalgamation as per Accounting Standards (AS- 14)	3	Understand the concept of Amalgamation	Lecture with Illustration	Formative Assessment Test II
	4.	Calculation of purchase consideration	4	Know to calculate purchase consideration	Workout the problems	Short test
	5.	External Reconstruction (Theory only).	3	Understand the concept of Internal reconstruction	Lecture with PPT Illustration	Unit test
V	Liquidation of Companies					
	5.	Meaning – Liquidation Vs Insolvency – Order of Payment	3	Describe the concept of liquidation and insolvency	Lecture with PPT Illustration	Evaluation through discussions.
	6.	Preferential creditors – Calculation of	4	Able to calculate the liquidator's	Workout the	Formative Assessment

		liquidator's remuneration		remuneration	problems	test III
	7.	Contributories – liquidators' statement of account	4	Able to prepare the liquidator's final statement.	Workout the problems	Short test

**Ms.J. Jenifer
Malar
Course Instructor**

**Dr. J. Divya Merry
Head of the Department**

Teaching Plan for the Academic Year 2021-2022

Semester : V

Major Core- XIII

Name of the Course : Income Tax Law and Practice I

Subject code : AC1753

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

Objectives

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

Course Outcome

CO No.	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.	PSO 4	U
CO-2	identify the residential status and incidence of tax for Resident and Nonresident.	PSO 4	AP
CO-3	compute taxable income from salary.	PSO 6	AP
CO-4	compute taxable income from House Property.	PSO 6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	PSO 4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	PSO 4	AP

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Income Tax					
	1.	Definitions u/s 2 and 3 and exempted incomes u/s 10	2	Understand the important definitions	Lecture with PPT.	Test
	2.	Residential status of individual, HUF and firm	3	Able to identify the residential status of individual, HUF and firm	Workout the problems and explain	Giving small problems and checking the answers
	3.	Incidence of taxation and residential status and deemed income	2	Able to understand the incidence of taxation for different category of resident	Lecture with PPT, Group Discussion	Giving problems.
	4.	Simple problems on incidence of	4	Able to prepare tax incidence according	Workout the problems	Class test Formative

		taxation and residential status		to the residential status.	and explain	Assessment
	Income from Salary					
	1.	Salaries and allowances	2	Understand the meaning of salaries and allowances	Lecture with PPT	Short test and Quiz
	2.	Perquisites profits in lieu of salary	2	Understand the meaning of perquisites and profit in lieu of salary	Discussion illustration	Oral test
	3.	Gross Salary	3	Know the method of computing Gross Salary	Workout problems and explain	Class test
	4.	Deductions	2	Understand the deductions that can be claimed while computing salary income	Lecture with PPT and Discussion	Quiz
	5.	Computation of income from salary (simple problems)	5	Able to compute income from salary	Workout the problems and explain	Formative Assignment
III	Income from House Property					
	1	Gross Annual Value and exempted incomes	2	Understand the method of calculating Gross Annual Value	Workout the problems and explain	Short test
	2.	Vacancy and Unrealized Rent	3	Able to calculate house property income when there is a vacancy period and unrealized rent	Workout the problems and explain	Short test
	3.	Net Annual Value, Composite Rent and Joint Expenses	3	Know the procedure for calculating Net Annual Value, Composite Rent and Joint Expenses	Workout the problems and explain	Short test
	4.	Computation of house property income (simple problems only)	5	Able to compute house property income	Workout the problems and explain	Formative Assessment
IV	Income from Business or Profession					
	1.	Meaning and definition of Business	2	Understand the meaning and definition of business	Lecture with PPT, discussion	Oral test
	2.	Meaning and definition of Profession and Vocation	3	Understand the meaning and definition of Profession and Vocation	Lecture with PPT, discussion	Oral test
	3.	Deductions	2	Understand the	Workout the	Short test

				deductions that can be claimed while computing income from business or profession	problems and explain	
	4.	Computation of income from business and profession (simple problems only)	5	Able to compute income from business and profession	Workout the problems and explain	Assignment Formative Assessment
V	Capital gains					
	1.	Short Term and Long Term Capital Gains	2	Understand the different types of capital gains and losses	Lecture with PPT, Discussion	Short test
	2.	Transfer of Capital Assets	2	Know the procedure of transferring capital assets	Lecture with examples	Oral test
	3.	Cost of Acquisition, Cost of Improvement	4	Understand the method of calculating Cost of Acquisition and Cost of Improvement	Workout the problems and explain	Short test .
	4.	Exempted Capital Gains u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G	3	Understand the deductions that can be claimed while computing capital gains	Workout the problems and explain	Quiz, Formative assessment

Dr. J. Divya Merry Malar
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : V Major–Elective 1
Name of the Course : E- Commerce
Subject code : AC1755

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

Objectives:

3. To enable students familiarize with the mechanism for conducting business transaction through electronic means.
4. To enable students understand e-trading and e- security tools available.

CO	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	Utilize the techniques of Electronic Commerce	5	A
CO-3	Describe various e-securities	2	U
CO-4	Identify the Pro's and Con's of online shopping	5	U
CO-5	Perform various online operations	5	A

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to E- Commerce					
	1	Meaning - Definition - Evolution of E – Commerce - Difference between Traditional commerce and E-commerce	4	Understand the meaning and evolution of e-commerce and learn the differences of traditional Vs online	Lecture method	Snap test
	2	E- Commerce: Scope – Features – Benefits – Factors - Advantages and Disadvantages	4	Understand the scope, features, benefits and disadvantages of e-commerce	Lecture method	Objective type test
II	Types of E- Commerce					

	1	Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company)	5	Understand the various types of businesses and its forms	Lecture method	Objective type test
	2	Application of E-Commerce Technologies of E-Commerce	5	Learning the application and techniques of using the technologies for e-commerce	Lecture method	Snap test
III	Security Tools					
	1	Encryption – Decryption - Data Encryption Standard (DES) – Cryptography	6	Analysing the encryption and decryption of data	Lecture method	Seminar and explanation
	2	Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key - Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate	7	Understand the different forms of encrypted documents and its policies	Lecture method	Objective type test
	3	E-Security: Threats - Protection: Firewall – Types - Anti –Virus - Intrusion Detection System (IDS)	6	Identifying the threats and its security measures	Lecture method	Theory test
IV	Electronic Payment System					
	1	Meaning – Advantages – Requirements – Risks	5	Understanding and	Lecture method with PPT and	Oral test

				learning	videos	
	2	Online payment - Prepaid and post paid payment systems	6	different e-payment methods and		Assignment
	3	Types of E-payments: Bit coin - E-cash- E-cheque - Electronic wallets - Credit cards - Debit cards - Micro payment - ATM - Smartcards - SWIFT - Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS	7	its usage on day to day life		Short test
V	Electronic Commerce Catalogs					
	1	Catalogs - Electronic White pages - Electronic Yellow pages - Third party Directors	7	Understand the various catalogs of e-commerce and different trends in shopping and services	Lecture method with PPT	Short test
	2	Online shopping: Advantages - Disadvantages Online purchasing: Amazon – Flipcart - Snapdeal – e-bay – Jabong	7		Group Discussion	Oral test
	3	Online booking: Clear Trip.com, Make my Trip - IRCTC	6			Short Test

Ms. J. Carolin Jenil Shalu
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2022-2023

Semester : V

Major Core XIII

Name of the course : Income Tax Law and Practice

Subject code : AC2053

Hours/Week	Credits	TotalHours	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 earning 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: 90 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Income Tax: Meaning - Important Terms: Assessment Year, Previous Year, Person, Assessee and Income.	3	Gain knowledge about Income Tax and important terms	Lecture with discussion	Quiz
	2	Concept of Income - History of Income Tax in India.	2	Understand the overall concepts in Income Tax and history of Income Tax	Lecture with PPT	Formative Assessment

	3	Residential Status of Individual	2	Knowledge on identifying the Residential Status of Individual	Lecture with discussion	Oral test
	4	Residential Status of Hindu Undivided Family	3	Knowledge on identifying the Residential Status of Hindu Undivided Family	Lecture with PPT	Quiz
	5	Residential Status of Firm and Association of Persons and Company	3	Knowledge on identifying the Residential Status of Firm and Association of Persons and Company	Lecture with illustration	Short test
	6	Incidence of Tax: Kinds of Income-Problems on Residential Status and Incidence of Tax	4	Capability to prepare Residential Status and Incidence of Tax	Lecture with illustration	Short test
II	Income from Salary					
	1	Meaning of salary - Basis of Charge – Features	2	Gain knowledge about income from salary	Lecture with discussion	Oral test
	2	Scope - Allowances	2	Analyse the scope of Income and allowances available	Lecture with PPT	Oral test
	3	Perquisites and Profits in lieu of Salary	3	Understanding the Perquisites and Profits in lieu of Salary	Lecture with illustration	Oral test
	4	Deductions from Salary	5	Practical knowledge about deductions from the salary	Lecture with illustration	Formative Assessment
	5	Computation of Taxable Salary.	5	Prepare the statement of taxable salary	Lecture with illustration	Formative Assessment
III	Income from House Property					
	1	Meaning – Basis of Charge – Composite Rent	2	Understanding the concept of Income from House Property and composite rent	Lecture with discussion	Oral test
	2	Determination of Gross Annual Value –Net Annual Value	3	Practical knowledge about Gross Annual Value and Net Annual Value	Lecture with illustration	Short Test
	3	Interest on Housing Loan – Recovery of Unrealised Rent	3	Analyzing Interest on Housing Loan – Recovery of Unrealised Rent	Lecture with illustration	Formative Assessment

	4	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 and Co-owners	5	Solve the problems based on Income from House Property	Lecture with illustration	Short Test
	5	Computation of House Property Income	1	Solve the problems regarding overall Income from House Property	Lecture with illustration	Short Test
IV	Income from Business or Profession					
	1	Meaning – Basis of Charge – Business – Profession – Vocation	2	Understanding the Income from Business or Profession	Lecture with discussion	Assignment
	2	Deductions – Expenses Expressly Disallowed and Deemed Profits	3	Apply different deduction rules in Income from Business or Profession	Lecture with illustration	Short Test
	3	Computation of Income from Business	3	Analyse the Income from Business or Profession	Lecture with illustration	Oral test
	4	Income from Medical, Legal, Accounting Profession.	3	Solve problems based on Income from Medical, Legal, Accounting Profession.	Lecture with illustration	Oral test
V	Capital Gains and Income from Other Sources					
	1	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.	3	Know the meaning of regarding Capital Gains and relevant terms and problems	Lecture with illustration	Quiz
	2	Capital Gains Exempt	4	Apply the	Lecture	Formative

		from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G		deduction of Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G	with discussion	Assessment
	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.	4	Know the procedure of preparing Income from Other Sources	Lecture	Formative Assessment
	4	Amount not Deductible in computing the income – Deemed Income chargeable to tax.	4	Know about the Amount not Deductible in computing the income and Deemed Income chargeable to tax.	Lecture with illustration	Short Test
	5	Computation of Income from Other Sources.	2	Solve problems based on Computation of Income from Other Sources.	Lecture with illustration	Oral test

Dr. X. Maria Muthu Shanthini
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Head of the Department

Teaching plan for the Academic year 2022-2023

Semester : V

Major Core XIV

Name of the Course : Research Methodology

Subject code : AC2054

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

Objectives

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

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: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment /Evaluation
I	Introduction to Research					
	1	Concept – Definition – Characteristics – Objectives – Nature – Importance of Research	4	Understand the meaning and objectives	Lecture Method	Snap test
	2	Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical – Exploratory and Survey	4	Understand the Classification of Research	Lecture with illustration	Formative Assessment
II	Research Problem and Research Design					
	1	Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem – Steps in selecting the Research Problem – Research Design: Definition – Classification – Features	5	Understand the research problem	Lecture with illustration	Objective type test

	2	Types of Research Design; Exploratory – Descriptive – Diagnostic – Experimental – Informal and Formal Experimental Designs – Selection of Research Problem – Features and Criteria of Good Research Design	5	Learning the application and techniques in good research design	Lecture with illustration	Snap test
III	Review of Literature and Sampling Design					
	1	Review of Literature – Introduction – Levels of Information	6	Gain knowledge about review of literature	Lecture with Discussion	Seminar and explanation
	2	Sampling Design: Concept – Factors Affecting the Size of the Sample – Stages in Sample Design	7	Understand the factors affecting sample size	Lecture with illustration	Objective type test
	3	Sample Design Characteristics – Types of Sample Design: Probability and Non-probability Sampling	6	Identifying the sample design for research study	Group discussion	Theory test
IV	Data Collection and Analysis					
	1	Data collection – Meaning - Methods of Data Collection – Primary Data: Observation – Interview – Survey through Questionnaire and Schedule – Distinction between Schedule and Questionnaire –	5	Knowledge on identifying the methods of data collection and Statistical analysis of data	Lecture with illustration	Short test
	2	Secondary Data – Sources - Processing of Data: Editing – Coding – Classification – Tabulation	6		Lecture with illustration	Assignment
	3	Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis – Statistical Analysis of Data: Arithmetic Mean – Median – Mode.	7			Short test
V	Writing Research Report					
	1	Introduction – Report Drafting – Steps: Statement of Problem and its Analysis – Outline of Research Work	7	Capability to prepare the report	Mind Mapping and Lecture Method	Short test
	2	Rough Draft – Redrafting – Bibliography – Final Draft - Contents of the Research	7	Understanding the drafting and research	Lecture Method	Oral test

		Report;		report		
	3	Preliminary Text – Main Text – Reference Material – Methods of Research Report Writing.	6	Gaining knowledge in methods of report writing	Lecture Method	Short Test

Dr.J.JANI MERCYBAI
Course Instructor

Dr. M. GNANA MUHILA
Head of the Department

Teaching Plan for the Academic Year 2022-2023

Semester : V

Major Core XI

Name of the course : Corporate Accounting

Subject code : AC2051

No. of Hours per Week	Credit	Total No. of Hours	Marks
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.

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
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 lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Shares					
	1	Shares – Meaning - Issue of Shares - Securities Premium –	3	Gain knowledge about the Shares and its types of issues.	Lecture with discussion	Quiz
	2	Discount on Issue of Shares - Under Subscription – Over Subscription –	2	Understand in details of Discount on Issue of shares, Under Subscription and Over Subscription	Lecture with PPT	Formative Assessment

	3	Pro-rata Allotment - Calls in Arrears – Calls in Advance	2	Understand, how shares are allotted in pro-rata, meaning of calls in arrears and calls in advance	Lecture with discussion	Oral test
	4	Forfeiture of Shares – Reissue of Forfeited Shares – Surrender of Shares	3	Knowledge on identifying the Forfeiture of Shares, Reissue of Forfeited Shares, Surrender of Shares	Lecture with PPT	Quiz
	5	Debentures: Meaning – Features	4	Get insight on Debentures and its features	Lecture with PPT	Short test
	6	Classes of Debentures – Shares Vs. Debentures	3	Classify debentures and able to identify share vs debentures	Lecture with PPT	Short test
II	Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares					
	1	Redemption - Meaning - Issue and Redemption	2	Elucidate on Issue and Redemption of Preference Shares	Lecture with discussion	Oral test
	2	Legal Provisions – Sources of Redemption – Capital Redemption Reserve.	2	Gain knowledge about Legal Provisions, Sources of Redemption and Capital Redemption Reserve	Lecture with PPT	Oral test
	3	Valuation of Goodwill - Simple Profit Method	5	Apply the techniques of calculating Goodwill on Simple profit method	Lecture with illustration	Formative Assessment
	4	Super Profit Method - Annuity Method.	3	Analyze the Goodwill through Super Profit and Annuity method	Lecture with illustration	Formative Assessment
	5	Valuation of Shares: Methods of Valuation of Shares	5	Categories different methods of valuation of shares	Lecture with illustration	Formative Assessment
	6	Net Asset Method - Yield Method.	4	Applications on the methods of Net	Lecture with	Formative Assessment

				Asset and Yield to value shares	illustration	
III	Profit Prior to Incorporation and Final Accounts 2013					
	1	Profit Prior to Incorporation: Nature of Profit or Loss	2	Recognise the Nature of Profit or Loss of a company in prior to Incorporation	Lecture with discussion	Oral test
	2	Ascertainment of Profit or Loss Prior to Incorporation	3	Practical knowledge about Ascertainment of Profit or Loss Prior to Incorporation	Lecture with illustration	Short Test
	3	Calculation of Sales Ratio – Calculation of Weighted Ratio	3	Application of Sales Ratio and Weighted Ratio	Lecture with illustration	Formative Assessment
	4	Final Accounts: Preparation of Company Financial Statements— Preparation of Company Balance Sheet	3	Preparation of Company Financial Statements and Company Balance sheet	Lecture with illustration	Short Test
	5	Computation of Managerial Remuneration.	3	Solve the problems based on Managerial Remuneration	Lecture with illustration	Short Test
IV	Internal and External Reconstruction					
	1	Alteration of Share Capital - Internal Reconstruction or Capital Reduction	2	Acquire the knowledge about Alteration of Share Capital and Internal Reconstruction or Capital Reduction	Lecture with discussion	Assignment
	2	Procedure for Reducing Share Capital- Accounting Entries on Internal Reconstruction—	3	Know the Procedure for Reducing Share Capital and produce Accounting Entries on Internal Reconstruction	Lecture with illustration	Short Test
	3	Preparation of Balance Sheet - Amalgamation as Per AS 14	3	Understand the Preparation of Balance Sheet and Amalgamation as	Lecture with illustration	Oral test

				Per AS 14		
	4	Calculation of Purchase Consideration - External Reconstruction	3	Calculate Purchase Consideration and External Reconstruction	Lecture with illustration	Oral test
V	Liquidation of Companies					
	1	Meaning – Difference between Liquidation and Insolvency	3	Know the meaning of Liquidation and to differentiate Liquidation and solvency	Lecture with PPT	Quiz
	2	Modes of Winding Up - Order of Payment	4	Understand the modes of winding up and order of payment	Lecture with discussion	Formative Assessment
	3	Treatment of Preferential Creditors – Calculation of Liquidators' Remuneration	3	Solve the problems based on Liquidator's Remuneration with the treatment of preferential creditors	Lecture with illustration	Formative Assessment
	4	Contributories – Liquidators' Statement of Account.	3	Preparation of Liquidators' Statement of Account	Lecture with illustration	Formative Assessment

Dr.G.Hesil Jerda
Course Instructor

Dr. M. Gnana Muhila
Head of the Department

Teaching Plan for the Academic Year 2022-2023

Semester : VI
XVIII

Major Core

Name of the course : Human Resource Management and Development

Subject code : AC2064

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

Objectives

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

Course Outcome

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
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: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Human Resource Management					
	1	Concept- Features – Objectives	2	Gain knowledge on concept, features and objective of Human Resource Management	Lecture	Oral test

	2	Significance of Human Resource Management - Organisational Significance	2	Know the importance of Organisation and Human Resource Management	Lecture with discussion	Oral test
	3	Social Significance and Professional Significance	2	Understand the social and professional significance	Lecture with discussion	Formative Assessment
	4	Human Resource Management as Profession - New Trend in Human Resource Management	2	Identify the New Trend in Human Resource Management and Human Resource Management as Profession	Lecture with videos	Quiz
	5	Qualities of Human Resource Manager- Indian Scenario	2	Recognize the Qualities of Human Resource Manager and Indian Scenario	Lecture with discussion	Oral test
II	Environmental Influences on Human Resource Management					
	8.	Environmental Factors: Economic – Legal	2	Analyse and Understand Environmental Factors which includes Economic and legal factors	Lecture with discussion	Quiz
	9.	Technological - Socio-Cultural Environment	3	Categories the technological and Environmental factors	Lecture with PPT	Oral test
	10.	Implications for Human Resource Management Practices	3	Find the Implications of Human Resource Management Practices in the Organisation	Lecture with discussion	Formative Assessment
	11.	Changing Indian Business Environment and Human Resource Management	3	Update on the Changing Indian Business Environment and Human Resource Management	Lecture with discussion	Formative Assessment

	12.	Emerging Challenges in Human Resource Management	3	Analyse the Emerging Challenges in Human Resource Management	Lecture with discussion	Oral test
	13.	Role and Responsibility of Human Resource Professionals in Changing Environment.	3	Adopt the Role and Responsibility of Human Resource Professionals in Changing Environment	Lecture with videos	Quiz
III	Organisation Structure for HRM					
	1	Concept - Need for Formal Organisational Structure	2	Know the concept of Organisational Structure	Lecture with PPT	Short Test
	2	Features of Good Organisational Structure	3	Evaluate the Features of Good Organisational Structure	Mind storming	Short Test
	3	Process of Designing Organisational Structure	2	Assess the Process of Designing Organisational Structure	Mind Mapping and Lecture Method	Short Test
	4	Functions of Human Resource Management	2	Value the Functions of Human Resource Management	Group discussion	Short Test
	5	Structure of Human Resource Department.	2	Evaluate the Structure of Human Resource Department.	Mind Mapping and discussion	Short Test
IV	Developing Human Resources					
	1	Concept – Features – Need	1	Understand the Concept	Lecture with videos	Quiz
	2	Responsibility for Human Resource Development: Responsibility of Line Managers-	2	Know the responsibility of Human Resource Development	Lecture with PPT	Quiz

		Responsibility of Human Resource Development Department				
	3	Career Planning and Development: Concept -	2	Clear idea about Career Planning and development	Lecture with discussion	Group discussion
	4	Career Stages: Exploration – Establishment - Mid-Career - Late Career – Decline	2	Understand the Career stages	Lecture with Group Discussion	Class Test
	5	Career Planning – Benefits - Career Planning Process: Identification of Individual Needs and Aspirations	2	Know the benefits and process of career planning	Lecture with videos	Oral test
	6	Identification of Organizational Needs and Opportunities - Assessment of Individual Strengths and Weaknesses	2	Recognize the strength and weakness of the organisation	Lecture with videos	Oral test
	7	Career Development – Benefits	2	Analyse the Career development	Lecture with videos	Oral test
	Training and Development					
V	1	Concept – Role	2	Describe the concept of training and development	Lecture with discussion	Assignment
	2	Parameters to Training and Development	3	Analyse the Parameters to Training and Development	Lecture with discussion	Short Test
	3	Training and Development Methods	3	Identify the methods of training and development	Lecture with PPT	Oral test
	4	Organising, Training and Development Programmes	2	Knowledge about training and development programmes	Lecture with PPT	Ground Discussion

	5	Evaluation of Training and Development	2	Evaluate the training and development	Lecture with PPT	Oral test
	6	Cost-benefit Analysis for Training and Development.	1	Analyse the cost and benefit of training and development	Lecture with videos	Formative Assessment

Dr.G.Hesil Jerda

Course Instructor

Dr. M. Gnana Muhila

Head of the Department

Teaching Plan for the Academic Year 2022-2023

Semester : VI

Major Core XVII

Name of the course : Income Tax Law and Practice

Subject code : AC2063

Hours/Week	Credits	TotalHours	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: 90 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Set-Off of Losses and Clubbing of Income					
	1	Set-off and Carry Forward of Losses	3	Gain knowledge about set-off and carry forward of losses	Lecture with discussion	Quiz
	2	Computation of Set-off and Carry Forward of Losses	6	Solving problem on Computation of Set-off and Carry Forward of Losses	Lecture with PPT	Formative Assessment
	3	Clubbing and Aggregation of Income	2	Understanding regarding Clubbing and Aggregation of Income	Lecture with discussion	Oral test
	4	Computation of Clubbing and Aggregation of Income	5	Solving problem on Clubbing and Aggregation of Income	Lecture with PPT	Quiz
II	Deductions from Gross Total Income					
	1	General principles for	2	Gain knowledge	Lecture	

		deductions from Incomes		about deductions from Incomes from section 80C to 80U	with discussion	Oral test
	2	Deductions from Gross Total Income – 80C to 80U	2	Analyse the Deductions from Gross Total Income – 80C to 80U	Lecture with PPT	Oral test
	3	Computation of Deduction U/s 80C	5	Practical knowledge about deductions from u/s 80C	Lecture with illustration	Oral test
	4	Computation of Income with Deduction U/s 80CCC, 80CCD, 80D, 80DDB	4	Practical knowledge about deductions from u/s 80CCC, 80CCD, 80D, 80DDB	Lecture with illustration	Formative Assessment
	5	Computation of Income with Deduction U/s 80G Donation	4	Practical knowledge about deductions from u/s 80G	Lecture with illustration	Formative Assessment
III	Agricultural Income					
	1	Meaning – Basic Conditions – Types	2	Understanding the basic concept of Agricultural Income	Lecture with discussion	Oral test
	2	Agricultural Income	3	Practical knowledge about Agricultural Income	Lecture with illustration	Short Test
	3	Non-Agricultural Income	3	Solve the problems based on Non-Agricultural Income	Lecture with illustration	Formative Assessment
	4	Partly Agricultural	5	Solve the problems based on Partly Agricultural	Lecture with illustration	Short Test
	5	Partly Non-Agricultural Income	1	Solve the problems regarding Partly Non-Agricultural Income	Lecture with illustration	Short Test
IV	Assessment Procedure					
	1	Assessment Returns	2	Understanding the concept about Assessment Returns	Lecture method	Assignment
	2	Filing of Return of Income	3	Clear idea about Filing of Return of Income	Lecture method	Short Test
	3	Due Date – Assessment	3	Gain knowledge	Lecture	Oral test

				on Due Date – Assessment	method	
	4	Kinds of Assessment	3	Learning about Kinds of Assessment	Lecture method	Oral test
	5	Assessment Procedure	3	Clear idea about Assessment Procedure	Lecture method	Oral test
V	Assessment of Individuals					
	1	Assessment of Individuals	3	Know the meaning of regarding Capital Gains and relevant terms and problems	Lecture with illustration	Quiz
	2	Rate of Tax		Clear idea about Rate of Tax	Lecture with illustration	Quiz
	3	Computation of Tax Deducted at Source	4	Apply the deduction of Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G	Lecture with discussion	Formative Assessment
	4	Tax Deducted at Source from Salary	4	Know the procedure of preparing Income from Other Sources	Lecture	Formative Assessment
	5	Computation of Income and Tax Liability of Individuals	4	Know about the Amount not Deductible in computing the income and Deemed Income chargeable to tax.	Lecture with illustration	Short Test

Dr. X. Maria Muthu Shanthini
Malar Course Instructor

Dr. M. Gnana Muhila
Head of the Department

Semester VI

Teaching plan for the Academic year 2021-2022

Semester : VI Major Core XIV
Name of the Course : Management Accounting
Subject code : AC1761

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

Objectives:

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

Course Outcome

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives and functions of management accounting.	PSO 3	U
CO-2	differentiate management accounting from financial accounting	PSO 3	E
CO-3	Evaluate the financial position of a concern through fund flow statement and cash flow statement.	PSO 3	E
CO-4	understand the concepts of budgeting and budgetary control and its role in management decision making	PSO 5	An
CO-5	estimate the future performance of the concern using managerial costing techniques.	PSO 5	C

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/ evaluation
I	Introduction to Management Accounting					
	4.	Meaning – Objective – Functions – Advantages – Limitations	4	Understand the basic concept of management accounting	Lecture with Illustration	Short test
	5.	Management Accounting Vs Financial Accounting	2	Understand the terms and conditions of management accounting and financial accounting	Lecture with PPT	Class test.

	6.	Financial Statement Analysis – comparative Statement	6	Able to analyse the financial statements	Workout the problems	Objective type test
	7.	Financial Statement Analysis –common size statement	4			Unit test
	8.	Financial Statement Analysis –trend analysis.	3			Short test
II	Ratio Analysis					
	10.	Meaning – Uses and limitations of ratio analysis	2	Understand the concept of Ratio analysis	Lecture with PPT	Class test.
	11.	Classification of ratios – Profitability ratio	6	Able to analyse the financial statements through the various ratio techniques	Workout the problems	Formative Assessment Test I
	12.	Classification of ratios - Turnover, liquidity and solvency	8			
	13.	Preparation of Balance Sheet.	3	Know to prepare balance sheet with the help of ratios	Workout the problems	Unit test
III	Funds Analysis					
	9.	Preparation of schedule of changes in working capital	4	Able to prepare the working capital schedule	Lecture with PPT, do the problems	Evaluation through class test.
	10.	Fund flow statements	5	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
	11.	Preparation of Cash flow statement.	4	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
IV	Marginal Costing and Budgeting					
	7.	Marginal Costing: Meaning, Basic concepts	2	Understand the concept of Marginal costing	Lecture with PPT	Evaluation through discussions.
	8.	Contribution– P/V ratio – Break even Analysis, Margin of Safety	2	Know to find out Breakeven point	Workout the problems	Evaluation through Assignment
	9.	Budgeting and Budgetary control – Meaning – Objectives – Advantages	3	Understand the concept of Budgeting and Budgetary control	Lecture with Illustration	Formative Assessment Test II
	10.	Classification of budgets – Fixed and flexible	4	Know to prepare budget	Workout the problems	Short test
	11.	Classification of budgets – Production and sales and cash budget.	4	Know to prepare budget	Workout the problems	Unit test
V	Standard Costing					
	8.	Meaning of standard	3	Describe the concept of	Lecture	Evaluation

		cost and standard costing – Advantages and limitations		Standard costing	with PPT Illustration	through discussions.
	9.	Variance analysis, Meaning, Types – material variance	4	Able to analyse the financial statements with standard costing techniques	Workout the problems	Formative Assessment test III
	10.	Variance analysis, Meaning, Types – labour variance- sales variance.	4	Able to analyse the financial statements with standard costing techniques	Workout the problems	Short test

Ms.J. Jenifer
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

Major Core XVI

Semester : VI
Name of the Course : Income Tax Law and Practice - II
Subject code : AC1763

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

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand income from other sources and kinds of securities.	PSO 4	U
CO-2	compute set-off and carry forward of losses, clubbing and aggregation of income.	PSO 4	AP
CO-3	identify the deductions from Gross Total Income	PSO 4	U
CO-4	understand returns, filing of return of income, due date, kinds of assessment, assessment procedure	PSO 4	U
CO-5	identify assessment of individuals, rate of tax	PSO 4	U
CO-6	compute income and tax liability of individuals	PSO 6	AP

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Income from Other Sources					
	1.	Meaning and taxable income under other sources	3	Understand the meaning of other sources	Lecture with PPT.	Oral Test
	2.	Kinds of securities and TDS	3	Able to know the different kinds of securities and the procedure of TDS	Lecture with PPT.	Short test
	3.	Calculation of income from other sources	4	Able to calculate the income from other sources	Workout the problems and explain	Giving problems.
	4.	Interhead and intrahead adjustment (Simple	4	Able to prepare tax incidence according to the residential status.	Workout the problems and explain	Class test Formative Assessment

		problems)				
II	Set –off and Carry Forward of Losses					
	1.	Set –off and carry forward of losses	5	Understand the meaning and procedure of Set –off and carry forward of losses	Workout the problems and explain	Short test
	2.	clubbing and aggregation of income (simple problems)	5	Able to club and aggregate income	Workout the problems and explain	Formative Assessment
III	Deductions from Gross Total Income					
	1	Deductions from Gross Total Income – 80 C, 80 CCC, 80CCD, 80 CCF	4	Understand the importance of claiming various deductions	Workout the problems and explain	Quiz
	2.	Deductions from Gross Total Income – 80 D, 80 DD, 80 DDB, 80 E, 80 G, 80 U (simple problems)	4	Understand the importance of claiming various deductions from gross total income	Workout the problems and explain	Quiz Formative Assessment
IV	Returns					
	1.	Filing of return of income	3	Understand the procedure of filing returns	Lecture with PPT, discussion	Oral test
	2.	Due Date	3	Understand how to find out the due date of filing of return	Lecture with PPT, discussion	Quiz
	3.	Assessment and kinds of assessment	3	Able to understand the meaning of assessment and its kinds	Lecture with PPT	Short test
	4.	Assessment Procedure (Theory only)	3	Able to know the procedure of filing returns	Lecture with models	Assignment Formative Assessment
V	Assessment					
	1.	Assessment of individuals	4	Able to assess the income of individuals	Workout the problems and explain	Short test
	2.	Rate of tax	3	Able to know the various tax rates for the different categories of assessee	Lecture with PPT	Oral test
	3.	Computation of income	4	Understand the method of	Workout the problems	Short test

				Computation of income	and explain	.
	4.	Tax liability of individuals	5	Able to compute tax liability of individuals	Workout the problems and explain	Quiz, Formative assessment

Dr. J. Divya Merry Malar
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

Semester : VI Major Core XVII
Name of the Course : Human Resource Management
Subject code : AC1764

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

Objectives

1. To educate students with different concepts, techniques and principles of human resource management of an organization.
2. To help students understand the importance of human resource management to meet the challenges.

Course Outcome

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the objectives, scope, functions and environment of Human Resource Management.	PSO 2	U
CO-2	Understand the methods of data collection, techniques of job design and sources of recruitment.	PSO 2	U
CO-3	Analyze the selection process and induction programme.	PSO 1	An
CO-4	Evaluate the need as well as areas of training.	PSO 2	E
CO-5	Understand the purpose, process and problems in performance appraisal.	PSO 2	U

Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Meaning and definition of Human Resource Management – objectives – Scope – Functions	4	Understand the objectives, scope, functions of Human Resource Management.	Lecture with Illustration	Quiz

	2	Evolution and Development of HRM - Environment of HRM	5	Understand the concept of evolution and environment of HRM	Lecture with examples	Short test
	3	Human Resource Planning: Definition – Objectives - Need Human Resource Planning Process - Barriers to HRP – Effectiveness of HRP.	7	Know the concept of HRP and its objectives and need.	Lecture with Discussion	Formative Assessment - I
II	Job Analysis, Design and Recruitment					
	1	Job analysis Concept – Uses – Process - Methods of data collection.	5	Understand the concept of job design and methods of data collection.	Lecture with PPT	Multiple choice Questions
	2	Job Design: Concept - Factors affecting Job Design - Techniques of Job Design – Enrichment of job	4	Know the concept of job design and its techniques	Lecture with PPT	Short test
	3	Recruitment: Sources of recruitment - Recruitment Process - Recruitment Practices in India -Methods of Recruitment.	7	Clear idea about Sources of recruitment	Lecture with PPT	Formative assessment - I
III	Selection Placement and Induction					
	1	Selection: Meaning and definition –	7	Analyze the selection process	Lecture with Discussion	Formative Assessment I

		Need- Selection Process/Method –				
	2	Placement- Concept of Induction- Objectives– Benefits	4	Clear idea about Placement and induction	Lecture with PPT	Quiz
	3	Contents of Induction Program- Phases of induction Program.	5	Analyze the phases of induction program.	Lecture with PPT	Unit Test
IV	Career Planning and Development					
	1	Career planning and Development: Concept – Need - Career Stages	3	Understand the term Career planning	Lecture with Discussion	Multiple choice questions
	2	Career Planning Process - Career Development	4	Clear knowledge about Career planning process	Lecture with group discussion	Short test
	3	Concept of Employee Training-Need- Areas of training and its Importance	5	Evaluate the need as well as area of training	Lecture with PPT	Assignment
	4	Steps in Training Program.	5	Analyze the steps involved in training program	Lecture with Illustration	Formative assessment - II
V	Performance Appraisal					
	1	Concept – Meaning– Purpose – Approaches – Process of Performance Appraisal	5	Understand the purpose and process of performance appraisal	Lecture with Discussion	Quiz
	2	Methods: Traditional and Modern Methods - Problems in Performance	5	Understand the problems in performance appraisal.	Lecture with PPT	Formative Assessment II

		Appraisal.				
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Ms.J.Carolin Jenil Shalu
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

Semester : VI Elective Option I
Name of the Course : Organisational Behaviour
Subject code : AC1765

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

Objectives:

1. To educate students on the needs and ways of understanding the human beings at the work place.
2. To equip students with the group dynamics and conflict management.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	analyze the elements of organizational & industrial behaviour	PSO 2	An
CO-2	understand the concept and different theories of personality & group dynamics	PSO 6	U
CO-3	analyse the determinants and effects of job satisfaction	PSO 5	An
CO-4	analyse the source and effects of frustration & conflicts	PSO 2	An
CO-5	understand the causes and consequences of stress management	PSO 2	U

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Definition – Key elements of Organisational Behaviour – Nature and Scope of Organisational Behaviour --	5	Understand the key elements and scope of organizational behaviour	Lecture with PPT	Quiz
	2	Need – Challenges faced by Management – Process – Models – Foundations of Individual	6	Know the challenges and models of organizational behaviour	Lecture with examples	Short test

		behavior				
	3	Individual and individual differences – Human behavior and its causation	5	Understand the individual characteristics and causes of human behaviour	Lecture with Group Discussion	Oral Test
II	Personality and Perception					
	1	. Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality	6	Understand the concept of personality and its various types and theories.	Lecture with Brain storming	Multiple Choice Questions
	2	Perception – Meaning – Perceptual process – Factors affecting perception –	6	Know the concept of Perception and its application	Lecture with PPT	Formative assessment
III						
	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	7	Analyze the selection process	Lecture with Discussion	Formative Assessment I
	2	Values – Concept – Types – Formation – Values and behavior. Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction.	6	Clear idea about Placement and induction	Lecture with PPT	Quiz
	3	Learning – Meaning – Determinants – Learning theories – Learning principles –	5	Analyze the phases of induction program.	Lecture with PPT	Unit Test

		Learning and behavior.				
IV	Group Dynamics and Organisational Conflicts					
	1	Definition and characteristics of group – Theories of group formation – Types of groups – Stages of group formation	6	Understand the concept of group formation and its various stages	Lecture with Discussion	Multiple choice questions
	2	Group behaviour – Group decision making- Quality circle	5	Clear knowledge about Group behavior and Quality circle.	Lecture with group discussion	Short test
	3	Organisational conflicts– Definition– Sources– Types– Aspects– Conflict Process– Conflict Management.	5	Evaluate the concept of conflict and its process	Lecture with group discussion	Formative assessment - II
V						
	1	Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration.	6	Understand Job frustration and its causes	Lecture with PPT	Formative assessment
	2	Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task	7	Evaluate the concept of Stress management.	Lecture with Discussion	Quiz

		performance – manage or cope with stress.				
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Dr.M.Gnana Muhila
Dr. J.Jani Mercybai
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Semester VI

Teaching plan for the Academic year 2022-2023

Semester : VI
Name of the Course : Management Accounting
Subject code : AC2061

Major Core XV

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

Objectives:

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

Course Outcome

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
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)

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Introduction to Management Accounting					
	9.	Meaning –Nature and Scope – Relationship between Financial Accounting. Cost Accounting and Management Accounting – Role of Management Accountant in the present Scenario.	4	Understand the basic concept of management accounting	Lecture with Illustration	Open book test
	10.	Meaning and Concept of Financial Analysis – Types – Techniques of	2	Understand the types and techniques of financial analysis	Lecture with PPT	Class test

		Financial Analysis.				
	11.	Financial Statement Analysis – comparative Statement	10	Able to analyse the financial statements	Workout the problems	Objective type test and Unit test
	12.	Financial Statement Analysis –common size statement				
	13.	Financial Statement Analysis –trend analysis.	3			Short test
II	Ratio Analysis					
	14.	Meaning – Uses and limitations of ratio analysis	2	Understand the concept of Ratio analysis	Lecture with PPT	Class test
	15.	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
	16.	Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency	12			
III	Fund Flow and Cash Flow Analysis					
	12.	Meaning – Advantages and Limitations –	4	Able to prepare the working capital schedule	Lecture with PPT and do the problems	Evaluation through class test
	13.	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	Class test
	14.	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	Marginal Costing					
	12.	Meaning – Characteristics – Advantages – Limitations	2	Understand the concept of Marginal costing	Lecture with PPT	Evaluation through discussions
	13.	Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis.	5	Understand the concept and analysis of margin of safety	Lecture with Illustration	Formative Assessment Test II
	14.	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost –				

		Contribution – Profit Volume Ratio – Margin of Safety.				
	15.	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	Know to find out Breakeven point	Lecture with PPT	Short test
V	Budget and Budgetary Control					
	11.	Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets	3	Describe the concept of budgetary control	Lecture with PPT Illustration	Evaluation through discussions.
	12.	Preparation of Budgets – Sales Budget, Production Budget	4	Able to prepare budgets	Workout the problems	Formative Assessment test III
	13.	Preparation of Budgets –Cash Budget, Flexible Budget	4		Workout the problems	Short test

Dr. J.JANI MERCYBAI
Course Instructor

DR. M.GNANA MUHILA
Head of the Department

Teaching Plan for the Academic Year 2022-2023
Organisational Behaviour

Semester : VI **Elective IV a**
Name of the Course : Organisational Behaviour
Course code : AC2065

Hours / Week	Credit	Total Hours	Marks
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

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
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

Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Definition – Key elements of Organisational Behaviour – Nature and Scope of Organisational Behaviour --	6	Understand the key elements and scope of organizational behaviour	Lecture with PPT	Quiz
	2	Need – Challenges	6	Know the challenges	Lecture with	Short test

		faced by Management – Process – Models – Foundations of Individual behavior		and models of organizational behaviour	examples	
II	Individual Perspective					
	1	Individual and individual differences – Human behavior and its causation	7	Understand the individual characteristics and causes of human behaviour	Lecture with Group Discussion	Oral Test
	2	. Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality	7	Understand the concept of personality and its various types and theories.	Lecture with Brain storming	Multiple Choice Questions
	3	Perception – Meaning – Perceptual process – Factors affecting perception –	6	Know the concept of Perception and its application	Lecture with PPT	Formative assessment
III	Attitude, Values, Emotions and Moods					
	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	7	Analyze the selection process	Lecture with Discussion	Formative Assessment I
	2	Values – Concept – Types – Formation – Values and behavior. Developmental values – Emotions and moods: Types- Source – Aspects - Theories	6	Clear idea about Placement and induction	Lecture with PPT	Quiz
	3	Emotional Intelligence –	7	Analyze the phases of	Lecture with PPT	Unit Test

		Competence – benefits – OB Applications of Emotions and Moods		induction program.		
IV	Group Dynamics and Organisational Conflicts					
	1	Definition and characteristics of group – Formation – Types of groups – Stages of group formation	7	Understand the concept of group formation and its various stages	Lecture with Discussion	Multiple choice questions
	2	Group behaviour – Group decision making- Team building - Types- Process- Roles- Failure - Successful - Social Loafing	7	Clear knowledge about Group behavior and Quality circle.	Lecture with group discussion	Short test
	3	Organisational conflicts– Definition– Sources– Types– Aspects– Conflict Process– Conflict Management.	7	Evaluate the concept of conflict and its process	Lecture with group discussion	Formative assessment - II
V	Organisational Climate and Culture					
	1	Organisational Climate- Concept- Dimensions- Determinants	7	Understand Job frustration and its causes	Lecture with PPT	Formative assessment
	2	Culture: Concept - Types- Functions - Creating,	8	Evaluate the concept of Stress management.	Lecture with Discussion	Quiz

		Sustaining and Changing a Culture- Learning of Culture- Organisational Climate Vis - a Vis Organisational Culture				
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Dr. J. Divya Merry Malar

Dr. M. Gnana Muhila

Course Instructor

Head of the Department