

Department of Commerce (Aided)
Semester : IV
Name of the Course : Cost Accounting
Subject Code : AC1741
Teaching Plan

Unit	Modules	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
Introduction						
I	1	Objectives –Functions - Advantages-Limitations	2	understand the importance of costing in companies	Lecture method with PPT	C IA Test -1 Short Test Assignment- I Problems Solving methods (minimum -5 and Maxium -10)
	2	Financial accounting vs. Cost accounting –	1	Distinguish between financial and cost accounting	Lecture method with PPT	
	3	Essentials of good costing system - Installation -Practical difficulties	2	Analyse the essential of implementing costing in companies	Lecture method	
	4	Methods - Techniques/types of costing - Classification of costs - Cost unit -Cost centre -Profit centre-Cost control- Cost reduction - Cost audit	3	Know the various methods, techniques and classification of costing.	Lecture methodWith PPT	
	5	Preparation of cost sheet. Tender and Quotation.	12	create cost sheet , Tender, Quotations	Lecture method and peer group discussion	
Material and Purchase Control						
II	1	Objectives- Essentials- Advantages-Purchase department: Centralized and decentralized -Types of stores-	2	understand the importance of material control	Lecture method with PPT	
	2	Stock levels: Minimum stock level-Maximum stock level: Reorder	4	quantify the levels of stock taking system	Lecture method and peer group	

		level-Danger level- EOQ (Economic Order Quantity)-			discussion	CIA Test -II Assignment II and III- Problems Solving methods (minimum -5 and Maxium -10) Oral Quiz
	3	Average stock-Inventory system : Periodic and perpetual-Bin card-	1	Explain the inventory system that are adopted in manufacturing companies	Lecture method	
	4	Methods of material & issues (FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price).	6	construct various methods of material issue	Lecture method and Peer group discussion	
Labour Cost						
III	1	Time and motion study: Objectives-Advantages - Job evaluation: Methods -Methods of time keeping & time booking, Idle time: Causes - Control -Accounting treatment-Over time: Accounting treatment	4	Understand the purpose of time and motion study in manufacturing companies	Lecture method With PPT	CIA Test –II Assignment IV and V- Problems Solving methods (minimum -5 and Maxium -10)
	2	Labour turnover : Causes -Methods of reducing labour turnover- Labour turnover rate- Cost of labour turnover rate	4	Evaluate the reasons for labour turnover rate	Lecture method and peer group teaching discussion	
	3	Methods of remuneration (Halsey, Rowan, Taylor, Merrick, Gantt task & Bonus plan).	9	work out the various methods of remuneration for the employees	Lecture method and Peer group teaching discussion	
Overheads						
	1	Allocation- Classification- Collection of overheads -Departmentalisation-	2	identify with the procedure of allocation, classification &	Lecture method	CIA Test -III

IV				collection of overheads		Assignment –VI Problems Solving methods (minimum -5 and Maxium -10)
	2	Absorption: Under and over absorption– Methods of absorption -	4	comprehend the procedure of absorption of overheads	Lecture method and Group discussion	
	3	Computation of machine hour rate.	4	calculate the various methods of remuneration for the employees	Lecture method and Peer group teaching discussion	
Reconciliation and Process Costing						
V	1	Reconciliation of cost and financial statement: need-	1	Able to settle the difference between two accounts	Lecture method with PPT	CIA Test -III Assignment –VII and VIII Problems Solving methods (minimum -5 and Maxium -10)
	2	Procedure for reconciliation of statements and memorandum of reconciliation.	6	Calculate to reconcile between the financial and costing books of accounts	Lecture method and Peer group teaching discussion	
	3	Process costing: Meaning- Process costing Vs Job Costing, advantages - Disadvantages-	2	Know the process of costing and compare with the job costing	Lecture method and Team teaching	
	4	Process Costing procedure-Losses and gains in process-Normal loss-Abnormal loss – Abnormal gain or effectiveness-Scrap-Defective	9	Calculate the process costing with its normal loss and abnormal loss and gain	Lecture method and peer teaching discussion	

Dr.Sr.S.Sahaya Selvi

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department

Semester : IV**Name of the Course : Auditing and Corporate Governance****Subject code : AC1742****Teaching Plan**

Unit	Modules	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	Concept of Auditing					
	1	Origin, Meaning and features of auditing	2	Understand the meaning and features of auditing	Brain Storming & Lecture Discussion	Short Test
	2	Objectives, Distinction between accounting and auditing, Investigation	3	Understand the important terms in auditing	Group discussion	Oral Test
	3	Classification of Audit: Organisation based, Function based,	3	Acquire knowledge on different types of audit	Brain Storming	Short Test
	4	Classification of Audit: Document based, Basic Principles of an Audit,	3	Acquire knowledge on the basic principles of an Audit,	Lecture with PPT	Short Test
	5	Advantages, Shortcomings of audit	3	Understand the pros and cons of auditing accounts.	Mind Mapping Discussion	Oral Test
	6	Standards of Auditing	3	Aware of the standards of auditing	Lecture Discussion	Formative Assessment
II	Preparation for Audit					
	1	Introduction, Preliminary Preparation, Audit Programme	2	Gain knowledge on preliminary steps before auditing	Group Discussion	Assignment
	2	Audit Note Book and Working	3	Acquire knowledge on audit note book	Brain Storming	Multiple choice questions

		Papers		and working papers		
	3	Internal Check: Objectives and Essentials of good Internal Check System	3	Understand the importance of internal check system	Lecture with PPT	Short Test
	4	Features, Advantages and Shortcomings	3	Analyse the advantages and disadvantages of internal check system	Lecture Discussion	Short Test
	5	Internal Audit: Meaning, Features, Advantages and Dis-advantages,	3	Acquire knowledge on importance of internal audit	Group Discussion	Multiple choice questions
	6	Distinction between Internal Audit and Statutory Audit.	2	Able to differentiate the internal and statutory audit	Group discussion Illustration	Formative Assessment
III	Vouching					
	1	Definition, Features and Objectives	2	Understand the meaning and features of vouching	Mind Mapping	Quiz
	2	Requisites of a valid voucher and Types of Voucher	3	Understand the importance of voucher	Lecture with PPT	Short Test
	3	Vouching of debit side of Cash Transaction	3	Acquire knowledge on vouching of cash transaction	Debate Brain Storming	Quiz
	4	Vouching of credit side of Cash Transaction	3	Acquaint knowledge with vouching of cash transaction	Lecture	Quiz
	5	Vouching of Trading Transaction.	3	Know the importance of vouching trading	Group Discussion	Formative Assessment

				transaction		
IV	Audit of Companies					
	1	Company Auditor, Qualification and Disqualification	2	Know the provisions for qualification and disqualification of an auditor	Group discussion	Multiple choice questions
	2	Appointment, Removal, Remuneration	2	Aware of the provisions regarding appointment, removal and remuneration of an auditor	Lecture with PPT	Short test
	3	Rights and Duties of an Auditor	3	Acquire knowledge on the rights and duties of an auditor	Discussion Illustration	Multiple choice questions
	4	Liabilities of an Auditor	3	Acquaint knowledge with the liabilities of an auditor	Group Discussion	Short test
	5	Audit Report: Need and Importance	2	Understand the need and importance of audit report	Mind Mapping	Multiple choice questions
	6	Requisition of good audit report	3	Aware of the requisites of good audit report	Lecture	Short test
	7	Basic Elements and Kinds of Audit Report.	2	Acquire knowledge on kinds of audit report	Lecture Illustration	Formative Assessment
V	Corporate Governance and Corporate Social Responsibility					
	1	Corporate Governance: Meaning, definition	2	Understand the meaning and features of good	Group Discussion	Quiz

		and Features of good corporate governance		corporate governance		
	2	Purpose, Importance and Principles of corporate governance	3	Understand the importance of corporate governance	Lecture with PPT	Short test
	3	Benefits and Issues of Corporate Governance	3	Acquire knowledge on benefit and issues of corporate governance	Lecture and discussion	Short test
	4	Guardians of Corporate Governance and Code for Corporate Governance	2	Aware of guardians and code for Corporate Governance,	Discussion Debate Lecture	Quiz
	5	Social Responsibility of Business, Arguments for Social Responsibility,	3	Understand the important social responsibilities of a corporate	Discussion Debate Lecture	Short test
	6	Business as Responsible Person, Social Responsibilities of Business towards Different Groups.	3	Aware of social responsibilities of business towards different groups.	Lecture Discussion	Quiz Formative Assessment

Dr.C.Braba
Course Instructor

Dr.M.Mary Helen Stella
Head of the Department

Semester: IV

Name of the Course : Business Communication

Subject code: AC1743

Teaching Plan

Unit	Modules	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment / Evaluation
I	Communication- Nature, characteristic, Scope, Functions, Importance, Principles,					

	Process, Barriers, Overcoming barriers, Self Development and Communication					
	1	Communication-Meaning, Nature, Characteristic, Scope, Functions.	3	Understand the meaning of Communication, its nature, characteristic, features, scope and functions	Lecture , Discussion	Oral question, short Test
	2	Importance, Principles, Process and Barriers to Communication.	3	Able to know the process and barriers to communication	Lecture Brain Storming	Discussion
	3	Overcoming the barriers of Communication and Self Development and Communication	4	Evaluate the methods of overcoming the barriers and tips for Self Development	Lecture , Group Discussion	Short Test
II	Forms of Communication - Verbal & Non - Verbal Communication - Types - Dimensions of Communication, Modern Forms of Communication.					
	1	Forms of Communication:- Verbal - written, oral, Non - Verbal Communication - meaning	3	Know the forms of communication and methods of verbal communication	Lecture , Discussion	Short Test
	2	Non - Verbal Communication – kinesics, paralanguage, proxemics etc.	3	Analysis the forms of Non - Verbal Communication	Discussion, Social Media	Oral question session
	3	Dimension of Communication – Downward, Upward, Horizontal etc.	2	Identify the nature of various dimensions of communication	Role play, Social Media	Q&A Session
	4	Formal and Informal Communication	2	Understand the meaning & features of Formal and Informal Communication	Discussion	Short Test
	5	Modern forms of Communication	2	Analyse the Modern Forms of Communication	Lecture	Discussion
III	Business Letter Writing – Types of letters- Structure of business letters- Tips for clear writing					
	1	Business Letter Writing - Introduction, Types - personal, social, official.	3	Describe the types of letters.	Lecture	Short Test

	2	Importance and advantages of business letters	2	Understand the advantages of writing business letters.	Lecture	Q&A Session
	3	Structure of business letter.	3	Understand the procedure of writing business letters.	Discussion	Discussion
	4	Tips for clear writing.	2	Know the guidelines for clear writing.	Lecture	Short Test
	5	Letter of Enquiry, order, circular letters.	4	Write business letters effectively	Discussion	Giving exercises
IV	Job Application and Interview skills					
	1	Job Application curriculum Vitae - Tips	4	Able to write job application and CV	Discussion, Demo through A.V	Giving model questions
	2	Group Discussion – Tips for Effective participation in G.D	3	Know the techniques of in participating Group Discussion	Lecture	Short test, Model G.D
	3	Strategies for G.D	2	Understand the strategies of G.D	Discussion	Short test
	4	Personal Interview, Job interview	2	Can face Interviews with confidence	Demonstration , Discussion	P.P.T
	5	Listening skills and tips for effective listening	2	Able to improve the listening skills	Demonstration through A.V	P.P.T
V	Reporting					
	1	Meaning, purpose and types and merits of a report	3	Understand the merits and types of report	Lecture Discussion	Oral questions
	2	Structure and style of a business report	3	Analyse the structure business report	Lecture Discussion	Preparation of Report
	3	Guidelines for writing report	2	Understand the techniques of preparing report	Lecture	Short test, Model report
	4	Meaning, elements and tips for an effective presentation	2	Know the tips for an effective presentation	Using A.V	Preparing PPT using AV
	5	Guidelines for the use of visual aids	3	Understand the significance of using visual aids in teaching	Lecture through A.V	Preparing PPT using AV

Dr.M.Mary Helen Stella
Course Instructor

Dr.M.Mary Helen Stella
Head of the Department

Semester : IV

Name of the Course : Business Mathematics

Subject code : AC1744

Teaching Plan

Unit	Modules	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Theory of Equations					
	1	Definition of Equations and types of Equations Problems on Equations	4	Explain the primary concepts of Equations	Lecture with Illustration	Evaluation through appreciative inquiry
	2	Definition and Problems of Simultaneous Equations	5	To solve linear equations involving two quantities	Lecture	Evaluation through quizzes and discussions.
	3	Solution of quadratic equations by factors and Quadratic formula and related problems	2	To find the roots of quadratic equations	Lecture with Illustration	Slip Test
	4	Solution of Harder quadratic equations	4	To solve real life problems	Discussion with Illustration	Quiz and Test
II	Set Theory					
	1	Definition of sets and the two ways of representing sets.	3	To understand sets and representation of sets	Lecture with Examples	Evaluation through discussions.
	2	Types of sets, Subsets and properties of subsets with examples	4	To identify different types of sets	Lecture	Evaluation through appreciative inquiry
	3	Definition of universal set and Venn-diagrams	4	To visualize different types of sets and draw Venn diagram for the given data.	Lecture	Formative Assessment Test
	4	Set operations and properties of set union and intersection, problems on sets	4	To solve practical problems and to understand the principle behind	Group Discussion	Slip Test
III	Matrices and Determinants					
	1	Definition of Matrices and	2	Explain the types of	Lecture	Evaluation

		types of Matrices with examples		Matrices	with Illustration	through discussions.
	2	Algebra of Matrices and problems based on matrix addition and subtraction	3	To understand matrix addition and subtraction	Lecture with Illustration	Evaluation through appreciative inquiry
	3	Product of Matrices and problems based on matrix multiplication	3	To understand matrix multiplication	Lecture	Formative Assessment Test
	4	Properties of a transpose matrix and adjoint of a square matrix	4	To identify the cofactor of each element	Group Discussion	Slip Test
	5	Inverse of a square matrix and problems	4	To find the inverse of a square matrix	Lecture with Illustration	Evaluation through discussions.
IV	Interest					
	1	Definition of Simple Interest and problems based on Simple Interest	4	To calculate Simple Interest for certain period at a specified rate	Lecture with Illustration	Evaluation through discussions.
	2	Definition of Compound Interest and problems based on Compound Interest	4	To solve problems relating to depreciation, change of population growth and annuity calculations	Lecture and group discussion	Evaluation through Assignment
	3	Definition of Discount and problems based on Discount	4	To understand the problems relating to trade discount and cash discount	Lecture with Illustration	Formative Assessment Test
	4	Definition of true discount, Banker's Discount and Banker's Gain and problems	5	To solve the Problems based on true discount, Banker's Discount and Banker's Gain	Lecture with Illustration	Slip Test
V	Linear Programming					
	1	Introduction of Linear Programming and linear inequalities	3	Explain the basic concepts of Linear Programming	Lecture with Illustration	Evaluation through discussions.
	2	Introduction of Graphical method with illustration	4	To understand feasible region and objective function	Lecture with Illustration	Formative Assessment test

	3	Solutions by using Graphical method	5	To solve practical problems	Lecture with Illustration	Slip Test
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V. Sujin Flower

Dr. M. Mary Helen Stella

Course Instructor

Head of the Department

Semester : IV
Name of the Course : Principles of Management
Subject Code : AA1744

Teaching Plan

Unit	Modules	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
Business Management						
I	1	Principles – Importance and limitation	2	understand the principles and importance of business management	Lecture method	CIA –I Short test Google Classroom Oral test
	2	Is management an art or a Science – Is management a profession – Universality of management – Pioneers of management thought – History of management thought –	4	comprehend the universality of management	Lecture method and case study	
	3	Approaches to management – Kinds	2	Explain the various approaches and its kinds of Business management	Lecture method	
	4	Scientific management: – Features – Objectives – Elements – Benefits and oppositions	2	Understand the elements of scientific management	Lecture method	
	5	Contributions to management thought.	1	Know the contributions to management thought	Lecture method	
II		Planning and Decision Making				
	1	Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations	4	Understand the importance of planning	Lecture method	
	2	Policies – Procedures –		Know the	Lecture method	

		Strategies – Forecasting – Relationship between planning and forecasting –	3	difference between policies, procedures and strategies	and Group Discussion	CIA-II Google from test Snap test
	3	–Decision making – Definition – Characteristics – Process – Types of managerial decision – Decision tree	5	Describe the characteristic of managerial decision making	Lecture method with Video discussion	
	4	Management by objectives – Principles – Merits and demerits.	1	Understand the principle of MBO	Lecture method	
		Organising				
III	1	Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories – Organisational structure – Merits and Demerits of different types – Recent developments in Organisation –	6	comprehend the theories of organising structure and its recent development	Lecture method With PPT	CIA-II Group discussion Open book test
	2	Formal and informal organization –	1	Discuss the formal and informal organisation	Lecture method and team teaching	
	3	Delegation of authority – Centralisation and decentralization of authority – Factors determine degree of decentralization –	4	analyse the concept of centralization and decentralization of authority	Lecture method with Video	
	4	Departmentation – Basis – Types – Merits and demerits.	1	Explain the basis for departmentations	Lecture method	
		Staffing				
	1	Nature, meaning – Definition – Personal management	2	Understand the importance of personal management	Lecture method	
	2	Manpower planning – Features – Components – Importance – Merits – Limitations – steps in staffing –	4	Explain the features and components of man power planning	Lecture method	
IV	3	Recruitments – Internal and External sources – Selection – Stages –	6	discuss the features, components,	Flipped Classroom	CIA-III Kahoot Test

		Training – Stages and types – Methods – Promotions – Promotion policy – Methods – Merits and demerits – Transfer – Types – Demotions – Retirement		importance in staffing, recruitment, selection and training		
	4	Labour turnover and measures to control labour turn over.	2	Understand the measures to control labour turn over	Lecture method	
		Directing, Motivation and Leadership				
v	1	meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions – Characteristics of an order –	3	Comprehend the principles ,nature and techniques of direction in management	Lecturer method	CIA-III Quizzes
	2	Motivation characteristics – Theories – Maslow’s need theory – Hygiene – Expectancy – X and Y theories – Methods and techniques of motivation – Financial and non-financial motivation –	8	Understand the characteristic of motivational theories	Blended Classroom	
	3	Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles – Theories – Leadership styles in Indian organizations –	6	apply motivational and leadership theories to develop leadership qualities	Team Teaching	
	4	Supervision – Communication – Control and Co-ordination types and techniques.	8	Analyse the importance of communication and coordination of	Self-study and group discussion	

Dr.Sr.S.Sahaya Selvi

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department