

DEPARTMENT OF COMMERCE

Programme Outcomes (PO)

PO.No.	Upon completion of B.Com Degree Programme the graduates will be able to
PO1	Understand the role of business and its implications on society
PO2	Understand the conceptual knowledge of accounting and acquire skills of maintaining accounts
PO3	Acquire entrepreneurial and managerial skills
PO4	Identify the avenues of marketing and banking both traditional and modern

Programme Specific Outcomes (PSO)

PSO.No.	Upon completion of B.Com Degree Programme able to	PO Mapped
PSO 1	Understand different concepts in starting and managing business and realize social responsibilities	PO1 & PO4
PSO 2	Solve problems related to employer , employee, investors and consumers with legal protection	PO3
PSO 3	Prepare financial statements of business using accounting principles, concepts and conventions and maintain accounts for different types of business.	PO2
PSO 4	Understand the provisions of income tax	PO2
PSO 5	Understand the traditional and modern strategies and practices of costing, banking, marketing, management and auditing.	PO2
PSO 6	Understand the different modes of communication and apply in business	PO3
PSO7	Use mathematical and statistical tools in business and social science research	PO2

Introduction to Accounting

Semester : I

Major Core-I

Name of the Course : Introduction to Accounting

Subject code : AC1711

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

Course Outcomes

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	Understand the rules, principles, concepts and conventions used in accountancy	3	U
CO - 2	Identify various subsidiary books and procedure for preparing these books	3	R
CO - 3	Analyse the methods of calculating depreciation	3	An
CO - 4	Identify the reasons for the differences between balance as per cash book and pass book	3	R
CO - 5	Understand the methods of calculating profit under single entry system	3	U
CO - 6	Calculate claims for loss of profit and loss of stock	3	Ap

Teaching Plan

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

Unit	Module	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					
	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.	Balance Sheet and adjusting entries	3	Know the method of preparing Balance Sheet and adjustments to be made in the B /S	Lecture Discussion	Assignment and home assignment
	5.	Preparation of Bank Reconciliation Statement – Theory	3	Able to prepare Bank Reconciliation Statement when balance as per cash book and pass book and over draft as per pass book and cash book are given.	Workout the problems and explain	Formative Assignment
III	Depreciation Account					
	1	Depreciation Account- Meaning and causes for	2	Understand the causes for calculating depreciation.	Lecture	Asking questions

		Depreciation.				
	2.	Need for Providing Depreciation.	3	Know the need for Providing Depreciation	Discussion	Short test
	3.	Methods of Depreciation	3	Know the procedure for calculating Depreciation	Problem Solving	Group Discussion
	4.	Straight Line Method. Diminishing Balance Method Annuity Method Sinking Fund Method Depletion Method	3	Analyse the methods of calculating depreciation.	Lecture	Group Discussion. Formative Assessment
IV	Single Entry System.					
	1.	Meaning and features of single entry system	2	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
V	Fire Insurance Claim Account.					
	1.	Introduction , meaning and Methods of Calculating Claim under Loss of Stock	5	Understand the procedure for calculating claim under loss of stock.	Lecture Discussion	Short test
	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.

Dr. S. Mary Pearly Sumathi
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : I
 Name of the Course : Business Economics
 Subject code : AA1711

Allied I

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

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the role of business economics in decision making	1	U
CO-2	Analyse the demand determinants	1&5	An
CO-3	Analyse the peculiarities of factors of production	1	An
CO-4	Evaluate the supply, cost of production and revenue	1	E
CO-5	Identify the price and output determinations in various market situations	5	E

Teaching Plan

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

Unit	Module	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	Introduction					
	1	Meaning and significance of economics	2	To understand the meaning and significance of economics	Lecture Discussion	Short Test
	2	Role of business economics in decision making	3	To understand how economics help in decision making	Group discussion Illustration	Oral Test
	3	Role and responsibilities of business economists	3	To recognize the role and responsibilities of business economist	Brain Storming	Short Test
	4	Economic tools in Business economics	4	To acquire knowledge on the different terms used in business	Lecture with PPT	Short Test
	5	Goods, Wants, Law of	3	To understand the relationship	Mind Mapping Discussion	Oral Test

		diminishing marginal utility		between total and marginal utility		
	6	Consumer surplus	3	To analyse the concept of consumer surplus	Lecture Discussion	Formative Assessment
II	Demand Analysis					
	1	Meaning and kinds of demand	2	To identify the different types of demand	Group Discussion	Assignment
	2	Demand determinants	4	To evaluate the causes of demand	Brain Storming	Multiple choice questions
	3	Law of demand	3	To understand how demand reacts to price	Lecture with PPT	Short Test
	4	Concept of elasticity and it's types	4	To recognize different types of elasticity	Lecture Discussion	Short Test
	5	Relationship between Price Elasticity and Sales Revenue	3	To evaluate the significance of price elasticity and sales revenue	Group Discussion	Multiple choice questions
	6	Demand forecasting	2	To analyse the importance of demand forecasting	Group discussion Illustration	Formative Assessment
III	Production Analysis					
	1	Factors of production and their characteristics	3	To create a deep understanding of factors of production which create utility	Mind Mapping	Quiz
	2	Concepts of total product, average product and marginal product	4	To assess the concepts more useful to have a clear knowledge of production	Lecture with PPT	Short Test

	3	Fixed and variable factors	4	To distinguish between fixed and variable factors	Debate Brain Storming	Quiz
	4	The Law of Variable Proportions	4	To evaluate the various approaches and applications of the law of Variable Proportion	Lecture	Quiz
	5	Economies of large and small scale production	3	To understand the economies and diseconomies of scale	Group Discussion	Formative Assessment
IV	Supply and Cost Analysis					
	1	Factors affecting supply	2	To recognize the importance factors which influence suppliers	Group discussion	Multiple choice questions
	2	Law of supply	2	To understand relationship between supply and price	Lecture with PPT	Short test
	3	Elasticity of supply	3	To measure the relationship between supply and price	Discussion Illustration	Multiple choice questions
	4	Types of elasticity of supply	4	To identify the different types of elasticity of supply	Group Discussion	Short test
	5	Cost of production	2	To identify the different involved in production	Mind Mapping	Multiple choice questions
	6	Short run and Long run cost curves	4	To distinguish between short and long run cost	Lecture	Short test
	7	Revenue concepts and revenue curves	2	To evaluate the different revenue concepts	Lecture Illustration	Formative Assessment

V	Price and Output decisions in Various Market Forms					
	1	Role of time in determining the value of products	2	To identify the factors involved in determining the price of a product	Group Discussion	Quiz
	2	Equilibrium conditions of a firm and industry under various market forms	3	To understand different market forms and identify when a firm attains equilibrium position	Lecture with PPT	Short test
	3	Price and output determination in a perfect market	3	To evaluate the concept of perfect competition and how it affects price and output	Lecture and discussion	Short test
	4	Price and output determination in an imperfect market with specific reference to Monopoly	3	To assess what is monopoly and find how it affects price and output	Discussion Debate Lecture	Quiz
	5	Monopolistic competition	3	To identify the conditions of monopolistic competition	Discussion Debate Lecture	Short test
6	Oligopoly	3	To recognize the conditions of oligopoly and analyse how it affects an industry	Lecture Discussion	Quiz Formative Assessment	

Dr. M. Mary Helen Stella

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department

Semester : III
 Name of the Course : Advanced Accounting
 Subject code : AC1731

Major Core-III

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	75	100

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the significance of accounting for partnership business.	3	U
CO-2	Understand the specific features of partnership business	3	U
CO-3	Differentiate partnership accounts from sole trader business accounts	3	A
CO-4	Prepare accounts- admission, retirement, death& insolvency of partners and sale of partnership firm	3	Ap
CO-5	Analyse and estimate the impact of insolvency of one or more partners	3	A
CO-6	Evaluate the performance of partnership business	3	E

Teaching Plan

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

Unit	Module	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/E valuation
1	Meaning & features of partnership firm, Preparation of capital a/c and calculation of interest on drawings and capitals.					
	1.	Meaning of partnership, contents of partnership deed	3	Understand the concept of partnership and the contents of partnership deed	Lecture , Discussion.	Short test
	2.	Preparation of Profit and Loss Appropriation A/c, and preparation of Capital a/c	3	Able to prepare the profit and Loss Appropriation a/c and understand the rules for preparing capital a/c.	Lecture, group Discussion	Giving small problems and checking the answers
	3.	Preparation of capital a/c when they are fixed and fluctuating.	3	Able to know the technique of preparing capital a/c when they are fixed and fluctuating.	Do the problems on the board	Giving multiple choice questions.
	4.	Calculation of Interest on Capital,	3	Understand the methods of calculating	Lecture, Question	Class test Formative

		Interest on drawings, salary and commission.		interest on drawings, interest on capital and commission before and after charging commission.	Answer session.	Assessment
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	Short test
	2.	Calculation of new profit sharing ratio and sacrificing ratio	3	Able to calculate new profit sharing ratio and sacrificing ratio.	Discussion illustration	Short Test
	3.	Preparing Revaluation a/c	3	Know the method of preparing revaluation a/c	Illustration	Quiz
	4.	Valuation of good will and methods of valuing good will	3	Understand the methods available for valuing good will and its significance in case of admission	Lecture Discussion	Assignment
	5.	Preparation of capital a/c and adjustment of undistributed profits and losses.	3	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.	2	Understand the procedure for preparing partnership accounts at the time of retirement and death.	Lecture	Asking questions
	2.	Points to be remembered when a partner is retired and calculating gaining ratio.	3	Able to calculate new profit sharing ratio and gaining ratio.	Discussion	Short test
	3.	Preparation of capital account of the partners on retirement	3	Know the procedure for preparing capital a/c.	Workout the problems on the board and explain the procedure	Group Discussion
	4.	Preparation of necessary account on death of a partner.	3	Do necessary calculation on the death of a partner.	Lecture	Group Discussion. Formative Assessment
IV	Discussion of partnership firm					
	1.	Meaning and reasons for	2	Understand the concept of dissolution	Lecture	Short test

		dissolution				
	2.	Preparation of realisation a/c and calculation of goodwill.	3	Know the procedure for preparing realisation a/c and method of valuing goodwill.	Discussion	Oral test
	3.	Method of preparing realisation a/c when a partner becomes insolvent	4	Prepare realistaion a/c when a partner becomes insolvent	Illustration	Short test
	4.	Application of Garner Vs Murray and preparing realization a/c 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.	Piece meal distribution under Proportionate capital method.	5	Understand procedure for distribution of cash under proportionate capital method.	Lecture Discussion	Short test
	2.	Piece meal distribution under maximum loss method.	5	Know the technique of preparing the statement under maximum loss method.	Lecture Discussion.	Oral test
	3.	Sale of partnership firm to a company	4	Understand the technique of preparing accounts when the firm is sold to a company	Lecture Group Discussion	Short test Formative assessment.

Dr. M. Mary Helen Stella
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : III
Name of the Course : Indian Banking System
Subject code : AC1732

Major Core - IV

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	75	100

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&5	Un
CO-2	Identify various aspects of negotiable instruments	5	R
CO-3	Identify the significance of crossing and endorsement	5	R

CO-4	Evaluate the functions of RBI and commercial banks	5	E
CO-5	Analyse the Innovative Banking Services (IBS)	5	An
CO-6	Understand various components of Non- Banking Financial Institutions(NBFI)	5	Un
CO-7	Analyse contribution of banking sector towards Economic Development	5	Un

Teaching Plan

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

Unit	Module	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	
	3	Pass book – Legal effect of entries in the pass book- Know Your Customer (KYC) norms.	4	To understand the importance of pass book.	Lecture with Discussion	Short test
	4					
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 protection in case of materially altered cheque – Immaterial alteration – Alteration authorized by the Act	4	To understand the term Material alteration	Lecture with 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
				To understand	Lecture with	

	4	Endorsement – Significance – Assignment Vs Endorsement – Kinds – Marking - Significance – Honouring and dishonouring of a cheque – Recovery of money paid by mistake.	4	the term Endorsement and its usage.	experience	Formative assessment
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III Commercial Banks

	1	Economic development and growth of Indian Banks	3	To understand the term economic development in India	Lecture with Discussion	Short test
	2	Central banking – Nature and functions	4	To understand the central banking functions	Lecture with PPT	
	3	Reserve Bank of India – Organisational structure – Functions	4	To have the clear knowledge about Reserve Bank of India	Lecture with group discussion	Quiz
	4	Commercial Banks- Functions.	4	To know the functions of commercial banks.	Lecture with discussion	Formative assessment

IV Banking Technology

	1	Electronic Banking – Core banking – Distribution channels	3	To understand the term Electronic banking	Lecture with Discussion	Multiple choice questions
	2	Teller machines at the Bank counter – Cash dispenser – ATM - Types- Features	3	To assess the knowledge about ATM and its usage	Lecture with group discussion	

	3	Home banking – Online banking – Online enquiry – Personal Identification Numbers (PIN)	5	To have the clear knowledge about online banking	Lecture with PPT	Short test
	4	Smart cards – Cheque truncation – Note and coin counting devices	5	To identify the types of Electronic banking and	Lecture with Illustration	

		NEFT – RTGS – Features – Merits – Demerits – e-purse.		its usage.		Formative assessment
V	Non- Banking Financial Institutions					
	1	Non- Banking Companies - Meaning – Classification	4	To understand the term Non- Banking Companies	Lecture with Discussion	Quiz
	2	Non- Financial Companies – Classification – Functions of Non- Banking Companies – Commercial banks Vs Non- Banking Companies	5	To identify the classification and functions of Non- Banking Companies	Lecture with PPT	
	3	Services rendered by NBFCs – NBFCs and the RBI - Non- Banking Financial Companies (Reserve Bank) Directions, 1998 – Revised Guidelines	4	To understand the term NBFCs and its services	Lecture with Illustrations	Multiple Choice questions
	4	Shadow Making – Shadow Banking in India.	3	To understand the term Shadow Making	Lecture with Group Discussion	Formative assessment Assignment

Dr. C. Braba
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : III
Name of the Course : Company Law
Subject code : AC1733

Major Core - IV

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

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Describe the characteristics of companies, both private and public	1	U
CO-2	Describe the documents required to register a joint stock co.	1	U
CO-3	Understand the procedure for conducting different kinds of meetings	1	U

CO-4	Understand the legal provisions regarding quorum, proxies and minutes	2	U
CO-5	Distinguish between members and creditors' voluntary winding up.	1	An

Teaching Plan

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction and overview of Company Act 2013					
	1	Introduction to company Act, Definition - Characteristics - Lifting of corporate veil and Circumstances in which the veil can be lifted by the court	5	Describe the characteristic of companies as per company Act 2013	Lecture method and discussion of case law	Fortnight test Objective type Test via Google class room CIA-I (Quiz and theory)
	2	Classification of Companies: Incorporation, Liability, Members, Other forms of companies, Difference between public and private companies.	7	Understand the various forms of companies and to distinguish between private and public	Mind mapping Lecture method Discussion of case law	
II	Formation of a company & management					
	1	Promotion: meaning, functions, Legal positions, Duties,	3	Discuss the role of promoter to startup a new company/business	Lecture method and discussion of case law	Fortnight test Seminar by High achievers
	2	Pre-incorporation contracts- Incorporation / Registration procedure - Commencement of business and Consequences of default	4	Understand the procedure for registration and commencement of business	Lecture method and discussion of case law	Open book test Objective type Test via Google class room
	3	Eligibility and Disqualification of director, Women Director, Independent Director and Working Director, Appointment	8	Discuss the appointment and qualification	Lecture method and discussion	CIA-I((Quiz and theory)

		of directors, Director identification Number (DIN), Position, Powers, Duties and Liabilities of directors and Managerial Remuneration.		of board of directors and fixation of their managerial remuneration	of case law	
III	Documents of the companies					
	1	Memorandum of Association - Meaning, Definition-, Purpose –Contents- Doctrine of Ultra Virus- Types of ultra virus Act.	7	Describe the documents required for Memorandum of Association	Lecture method Discussion Group discussion Lecture with ppt and discussion of case law	Fortnight test Seminar by High achievers Assignment via Google class room - 20.08.18
	2	Articles of Association: Contents - Statutory Requirement of Articles of Association - Alteration - Doctrine of indoor management.	5	Describe the documents required for Articles of Association	Lecture method Team teaching	Team teaching CIA-II((Quiz and theory)
	3	Prospects - Conditions - Invitations, Statutory Provisions- public order-private placement- Matters to be stated in prospectus- Deemed prospectus- Red-herring Prospectus- Liability for Misstatement	7	Describe the statutory provisions related to prospects	Lecture method One to one teaching	
IV	Company Meeting and its proceedings					
	1	Kinds of meetings : Shareholders, Board of Directors, Debenture holders and Creditors	7	Understand the procedure for conducting different kinds of meetings	Lecture method with video and PPT	Snap test Objective type test via Google
	2	Notice of the meeting – Quorum -Agenda, Resolution: Ordinary- Special- Resolution requiring special notice, Sense of the meeting: Show of hands- Electronic voting, Poll postal, Proxies: Statutory Provisions, Minutes - Legal Provisions.	10	Analyse the legal provisions regarding meetings and its procedure.	Lecture method with video and ppt	Seminar by High achievers Role play Debate & group discussion CIA-III(Quiz and theory)
Winding up						

V	1	Definition - Methods: National Company Law Tribunal, Types of Winding up: Compulsory		Understand various modes of winding up	Lecture method	Fortnight test
	2	Voluntary winding up: Members and Creditors - Distinction between members and Creditors Voluntary Winding up.	5	Distinguish between members and creditors' voluntary winding up	Lecture method Followed by question hour	CIA-III((Quiz and theory)

Dr.Sr.S.Sahaya Selvi

Dr.Sr . Sahaya Selvi

Course Instructor

Head of the Department

Semester : III

Major Core VI

Name of the Course :Business Statistics

Subject code : MC1734

No. of hours per week	No. of credits	Total no. of hours	Total marks
5	4	90	100

Course Outcome

CO	Upon completion of this course the students will be able to :	PSO addressed	CL
CO- 1	Explain the primary concepts of measures of central tendency	PSO-1	U
CO- 2	Demonstrate the ability to solve problems in Correlation and Regression	PSO-1	R
CO- 3	Calculate the Index numbers like Cost of living Index,Fixed base and Chain base Index	PSO-2	U
CO- 4	Apply the concepts to solve problems in commerce and economics	PSO-2, PSO-4	Ap
CO- 5	Differentiate between probability and conditional probability and compute according to the requirement	PSO-4	An
CO- 6	Understand the uses of averages and Rank correlation coefficient	PSO-5	U
CO- 7	Choose the suitable probability distribution corresponding to a given data	PSO-3,4	E

Teaching Plan

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

Unit	Module	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Measures of central Tendency					
	1.	Measures of central Tendency- Definitions Functions of averages characteristics of good average	4	Explain the primary concepts of measures of central tendency	Lecture with Illustration	Slip Test

		Types of averages Mean				
	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
II	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.
III	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 Regression	3	Differentiate between Correlation and Regression	Lecture	Formative Assessment Test
	4.	Uses of regression	4	To Know the Uses of	Group	Slip Test

		Analysis		regression Analysis	Discussion	
IV	Index Numbers					
	1.	Index Numbers- Definitions Characteristic of Index Numbers Uses of Index Numbers Kinds of Index Numbers	4	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	3	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
V	Probability					
	1.	Probability- Meaning,Definitions Probability- Usefulness Probability-Basic Concepts Approaches of Probability	3	To Choose the suitable probability distribution corresponding to a given data	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Theorems of Probability Addition Theorem Multiplication Theorem Bye's Theorem	3	To understand Addition Theorem Multiplication Theorem & Bye's Theorem	Lecture with Illustration	Formative Assessment test
	3.	Types-Theoretical Distribution Binomial Distribution Properties of Binomial Distribution	4	To calculate Problems based on Binomial Distribution	Lecture with Illustration	Slip Test
	4.	Measurement of mean and variance for binomial Distribution	3	To differentiate Binomial Distribution and Poisson Distribution	Lecture with PPT Illustration	Home Assignment

		Poisson Distribution				
	5.	Normal Distribution Properties of Normal Distribution Standard Normal variate	3	To solve the Problems based on Normal Distribution.	Lecture with Illustration	Quiz and Test

Dr.L.Jesmalar
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : III
Name of the Course : Basics of Business & Stock Exchanges
Subject code : AA1731

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

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the scope, objectives and essentials of business	1	U
CO-2	Understand the forms of business enterprises	1	U
CO-3	Describe the concept, forms and policies in pricing.	1&5	U
CO-4	Analyze the list of securities in stock exchange	2	An
CO-5	Summarize the investor's problems and remedial measures	2	Ap

Teaching Plan

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment /Evaluation
I	Introduction and overview of Company Act 2013					
	1	Business: Meaning – Definition – Characteristics – Scope - Objectives of modern business Essentials of a successful business- Business environment Social responsibilities of business – Qualities of a successful businessman	9	Understand the scope, objectives and essentials of business and its environment	Lecture method	Weekly test Snap test Objective type test via Google class room
	2	Business creativity and ethics –	3	Create	Lecture	

		Need for business ethics – Principles of business ethics.		awareness regarding business ethics	method	
II	II Forms of Business Enterprises					
	1	Sole proprietorship: Meaning – Definition – Features – Merits and demerits.	3	Understand the various forms of business enterprises and learn to distinguish between those firms	Lecture method	Open book test
	2	Partnership: Definition – Features – Merits – Limitations – Partnership deed and its contents – Kinds of partners and partnership.	4		Lecture method	Snap test Seminar - High achievers
	3	Hindu Joint Family: Concepts – Merits and demerits – Distinction between partnership and Joint Hindu family.	3		Lecture method	Objective type test via Google class room
	4	Joint Stock companies: Definition – Characteristics – Merits and demerits – Distinction between partnership and a company.	4		Lecture method Seminar	
	5	Cooperative institutions: Features — Types – Merits and demerits. Differences between company and co-operatives	3		Lecture method Seminar	
III	Public Enterprises					
	1	Meaning – Concept – Forms – Merits and demerits – Problems of public enterprise	5	Describe the concept of public enterprises, forms	Lecture method Panel discussion (Problems of public enterprise)	Open book test Snap test Seminar
	2	Pricing policies: Fundamentals – Theories of pricing. Public utilities – Definition – features – Rights and duties – Problems	6	Understand the pricing policies and public utilities.	Lecture method	Objective type test via Google class room
	3	Size of business – Factors determining size - Large size units – Economics.	4	Analyse the reasons for determining size of the business	Lecture method	CIA-I((Quiz and theory)
IV	Stock Exchange					
	1	History and Evolution – Meaning – Definition – Characteristics - Functions – Services and Limitations, Organization and	7	Analyze the list of securities in	Lecture	Open book test Seminar –

		membership		stock exchange and Summarize	method with PPT and videos	High achievers
	2	Kinds of speculators- Speculative transactions- Price fluctuations : Causes- Methods of trading - Listing of securities : Meaning – Objectives of listing – Advantages – Disadvantages	7	the investor's problems and remedial measures		Assignment cum exhibition on stock exchange
	3	Growth of capital market- Investors problems and protection -Remedial measures.	5			
V	Regulation of Stock Exchanges					
	1	Securities Regulation Act 1956 - Power of the Government- Critical evaluation	5	Understand the various laws relating to regulation of stock exchanges	Lecture method with PPT	Open book test
	2	Securities and Exchange Board of India (SEBI) - Salient Features of SEBI Act 1992- Achievements of SEBI- Functional performance of SEBI	6			Test via Google class room
	3	Capital issues control Act 1947	1			

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Course Instructor

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