

**Holy Cross College (Autonomous), Nagercoil-629 004**

**Kanyakumari District, Tamil Nadu.**

**Nationally Accredited with A<sup>++</sup> by NAAC V cycle – CGPA 3.53**

*Affiliated to Manonmaniam Sundaranar University, Tirunelveli*



**DEPARTMENT OF COMMERCE**

**TEACHING PLAN FOR UNDERGRADUATE PROGRAMME**



**TEACHING PLAN (ODD SEMESTER 2025 -2026)**

## **Vision**

To enhance holistic development in students, by giving training in intellectual, psychological, spiritual and social concerns to make them successful women leaders in the society.

## **Mission**

The department stands for identifying and enhancing the potentials and skills of students by providing in-depth knowledge on the subject and to create self-awareness and social consciousness.

## **Graduate Attributes**

Graduates of our College develop the following attributes during the course of their studies.

### ➤ **Creative thinking:**

Equipping students with hands-on-training through skill-based courses and promote startup.

### ➤ **Personality development:**

Coping with increasing pace and change of modern life through value education, awareness on human rights, gender issues and giving counselling for the needful.

### ➤ **Environmental consciousness and social understanding:**

Reflecting upon green initiatives and understanding the responsibility to contribute to the society; promoting social and cultural diversity through student training and service-learning programmes.

### ➤ **Communicative competence:**

Offering effective communication skills in both professional and social contexts through bridge courses and activities of clubs and committees.

### ➤ **Aesthetic skills:**

Engaging mind, body and emotions for transformation through fine arts, meditation and exercise; enriching skills through certificate courses offered by Holy Cross Academy.

### ➤ **Research and knowledge enrichment:**

Getting in-depth knowledge in the specific area of study through relevant core papers; ability to create new understanding through the process of critical analysis and problem solving.

### ➤ **Professional ethics:**

Valuing honesty, fairness, respect, compassion and professional ethics among students. The students of social work adhere to the *National Association of Social Workers Code of Ethics*

### ➤ **Student engagement in the learning process:**

Obtaining extensive and varied opportunities to utilize and build upon the theoretical and empirical knowledge gained through workshops, seminars, conferences, industrial visits and summer internship programmes.

### ➤ **Employability:**

Enhancing students in their professional life through Entrepreneur development, Placement & Career guidance cell.

### ➤ **Women empowerment and leadership:**

Developing the capacity of self-management, team work, leadership and decision making through gender sensitization programmes.

**Programme Educational Objectives (PEOs)**

<b>PEOs</b>	<b>Upon completion of B. Com. degree programme, the graduates will be able to</b>	<b>Mission Addressed</b>
<b>PEO 1</b>	apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.	<b>M1, M2 &amp; M4</b>
<b>PEO 2</b>	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	<b>M1, M3, M4 &amp; M5</b>
<b>PEO 3</b>	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	<b>M4, M5 &amp; M6</b>

**Programme Outcomes (POs)**

<b>POs</b>	<b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>	<b>Mapping with PEOs</b>
<b>PO 1</b>	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	<b>PEO 1</b>
<b>PO 2</b>	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	<b>PEO 2</b>
<b>PO 3</b>	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	<b>PEO 1 &amp; PEO 2</b>
<b>PO 4</b>	enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.	<b>PEO 1 &amp; PEO 2</b>
<b>PO 5</b>	communicate effectively and collaborate successfully with peers to become competent professionals	<b>PEO 2 &amp; PEO 3</b>
<b>PO 6</b>	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	<b>PEO 1, PEO 2 &amp; PEO 3</b>
<b>PO 7</b>	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	<b>PEO 3</b>

**Programme Specific Outcomes (PSOs) COMMERCE**

<b>PSOs</b>	<b>Upon completion of B.Com Degree Programme, the graduates will be able to:</b>	<b>Mapping with POs</b>
<b>PSO1</b>	become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.	<b>PO4, PO5</b>
<b>PSO2</b>	apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world.	<b>PO7</b>
<b>PSO3</b>	encourage the students with add on value based and job oriented courses which ensure them to sustain in the organisation level.	<b>PO1, PO2 &amp; PO5</b>
<b>PSO4</b>	demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.	<b>PO6</b>
<b>PSO5</b>	contribute to the development of the society by collaborating with stakeholders for mutual benefit.	<b>PO1, PO3</b>

**Mapping**

<b>POs</b>	<b>PSO1</b>	<b>PSO 2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>PO 1</b>	S	S	S	M	S
<b>PO 2</b>	S	M	M	S	S
<b>PO 3</b>	M	M	S	M	M
<b>PO4</b>	S	S	M	S	S
<b>PO5</b>	M	S	S	S	S
<b>PO6</b>	M	S	S	M	M

Strong -S (3), Medium – M (2), Low – L (1)

**Department** : Commerce  
**Class** : I B.Com  
**Title of the Course** : FINANCIAL ACCOUNTING I  
**Semester** : I  
**Course Code** : AU231CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC1	5	-	-	-	5	5	75	25	75	100

### Learning Objectives

1. To understand the basic accounting concepts, standards and accounting procedure
2. To gain knowledge on accounting treatment of various accounts.

### Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the concept of rectification of errors and bank reconciliation statements	<b>K1</b>
2.	apply the knowledge in preparing accounts of sole trading concerns	<b>K3</b>
3.	apply the various methods of providing depreciation	<b>K3</b>
4.	interpret the methods of calculating profit	<b>K2</b>
5.	identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock.	<b>K3</b>

**K1** - Remember; **K2** - Understand; **K3** - Apply

## Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric method	E-Resources	Assessment/ Evaluation Methods
<b>I</b>	<b>Fundamentals of Financial Accounting</b>								
	1.	Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions	2	1	K1(R)	Lecture method , Conceptual Demonstration ,	Inquiry based Learning,	Notes/Slides	Formative Quiz using Quizzz, Oral Presentation, CIA I
	2.	Journal, Ledger Accounts, Subsidiary Books, Trial Balance	3		K1(R)	Lecture method, Peer teaching,	Problem Solving	Lecture Videos	Assignment , CIA I
	3.	Classification of Errors, Rectification of Errors	2	1	K1(R)	Concept based discussion, Problem-Solving	Peer Teaching , Problem Solving	Lecture Videos	Problem solving CIA I
	4.	Preparation of Suspense Account, Need and Preparation	3		K3(A)	Problem Solving	Peer Teaching , Problem Solving	Lecture Videos	MCQ, Solving the Problems CIA I
	5.	Bank Reconciliation Statement.	2	1	K3(A)	Problem Solving	Team Bases Activity	You tube Tutorials	Sort Test
<b>II. Final Accounts</b>									
	1.	Final Accounts of Sole Trading Concern	3	1	K3(A)	Context based learning	Inquiry-Based Learning, Problem Solving	Interactive Notes	Oral test, Problem-solving, CIA 1

				1					
	2.	Capital and Revenue Expenditure and Receipts.	2		K3(A)	Flipped Classroom	Peer Teaching , Problem Solving	Problem Bank	Oral Presentation, CIA 1
	3.	Preparation of Trading Profit and Loss Account	3		K3(A)	Collaborative Learning	Gamified Quiz,	You tube Videos	Formative Quiz using Quizizz, CIA 1
	4.	Balancesheet	2		K3(A)	Group Discussion	Team presentation	Interactive PPT	Short Test
	5.	Balance Sheet with Adjustments.	2	1					
<b>III</b>	<b>Depreciation and Bills of Exchange</b>								
	1.	Depreciation-Meaning ,Objectives, Accounting Treatments, Types.	2	1	K3(A)	Context based learning , Group Discussion.	Inquiry based learning	Interactive Notes/Slides	Formative Quiz, CIA II
	2.	Straight Line Method ,Diminishing Balance method, Conversion method, Annuity Method, Depreciation Fund Method	3	1	K3(A)	Concept-based discussion , Problem-solving sessions using real-world applications	Peer Teaching , Problem solving	You tube Videos	Problem solving, CIA II
	3	Insurance Policy Method, Revaluation	2		K3(A)	Concept-based discussion, Problem	Problem based learning	Lecture Videos	Class Test, CIA II

		Method, Depletion Method.				Solving			
	4	Sum of Digits Method Machine Hour Rate Method.	2	1	K3(A)	Problem Solving	Group Activity	Interactive PPT	Problem-solving, CIA II
	5	Bills of Exchange Definition, Specimens Discounting of Bills Endorsement of Bill Collection, Noting Renewal, Retirement Bill under rebate Insolvency of Acceptor Accommodation.	3		K3(A)	Concept-based discussion , Problem Solving	Inquiry based learning, Problem Solving	Notes/Slides	Problem Solving Questions, CIA II
IV Accounting from Incomplete Records									
	1.	Incomplete Records Meaning and Features Limitations, Difference between Incomplete Records and Double Entry System	3	1	K2(U)	Concept-based discussion , Problem-solving sessions using real-world applications	Gamified Quiz	Interactive Notes,	Formative Quiz using Quizezz, Assignment, CIA II
	2	Method of Calculation of Profit	3		K3(A)	Lecturing with Illustration	Peer teaching , Problem solving	You tube videos	Short Test
	3	Statement of Affair Method.	2		K3(A)	Context based learning, Problem Solving	Group Activity	Lecture Videos	, CIA II
	4	Preparation of final statements Conversion method	2	1	K3(A)	Problem based learning	Inquiry based learning, Problem Solving	Lecture Videos	Problem Solving Questions, CIA II



	5	Average Due Date an Account Current	2	1	K3(A)	Problem based learning	Peer teaching , Problem solving	Lecture Videos	Problem Solving Questions, CIA II
<b>V</b>	<b>Royalty and Insurance of Claims</b>								
	1	Royalty- Meaning Minimum Rent	3	1	K3(A)	Context based learning	Inquiry based learning, Problem Solving	Interactive notes	Oral Test, CIA II
	2	Short Working, Recoupment of Short Working	2		K3(A)	Collaborative Learning	Group Activity	-	Short Test ,CIA II
	3	Lessor and Lessee Sublease, Accounting Treatment	2		K3(A)	Lecture method	Collaborative learning, problem solving	-	Problem Solving Questions. CIA II
	4	Insurance Claims Calculation of Claim Amount	3	1	K3(A)	Lecture method	Peer teaching, Problem Solving	-	Peer Teaching review, CIA II
	5	Average clause (Loss of Stock only)	2	1	K3(A)	Context based learning,	Problem Solving	-	CIA II

**Course Focussing on Employability/ Entrepreneurship/ Skill Development :** Employability & Entrepreneurship

**Activities (Em/ En/SD):** Prepare Journal entries and Ledger, Role play on Accountant, Administrators

**Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity):** Professional Ethics.

**Activities related to Cross Cutting Issues :**

Assignment : Various kinds of errors committed in writing up a set of books. What is Statement of Affairs? How does it differ from a Balance sheet?

### Sample questions

#### Part A (1 mark)

1. The Primary Objective of a business concern is the production of \_\_\_\_\_ and \_\_\_\_\_.(K-1, CO-1)
2. Good will is an asset. True/ False (K-2, CO- 2)
3. Under diminishing balance method depreciation is calculated on \_\_\_\_\_.(K -1, CO-3)
  - a) Original Cost
  - b) Written Down value
  - c) The Scrap Value
  - d) Residual Value
4. The person who draws a bill of exchange is known as the \_\_\_\_\_.(K-2, CO- 4)
5. Minimum rent is the excess of royalty over short working. True/False
6. Fire insurance provides cover for \_\_\_\_\_. (K-1, CO- 5)

#### Part B (6 marks)

1. Give journal entries (K-3, CO- 1)
  - a. Sales book was undercast by Rs.2,000
  - b. Purchase of machinery for rs.3,000 was passed through the Purchases Book.
  - c. Goods sold to Raj for Rs.45 was posted to his account as Rs.54.
  - d. Purchase Return Book was overcast by rs.200.
  - e. The total of the Sales book page 10 was carried forward as Rs.1,222 instead of Rs.1,122.
2. The following is the extract from the Trial Balance of Mr.A as on 31<sup>st</sup> December 2022: (K-3, CO- 2)

	Dr.	Cr.
	Rs.	Rs.
Bad Debts	4000	-
Sundry Debtors	1,50,000	-
Provision for Doubtful Debts	-	6,000

It is desired to maintain a provision of 5% for Bad and Doubtful Debts.

Give the necessary journal entries. Prepare Bad Debts Account and Provision for Bad and Doubtful Debts Account. Also show how the relevant items would appear in the Profit and Loss Account and Balance sheet.

3. A accepted a four months draft for Rs.1,000 Drawn on him by B on 15<sup>th</sup> April. The Bill was discounted with the bankers on the next day at 12%. On maturity the Bill was met. Make journal entries in the books of A and B. **(K-3, CO- 3)**

4. From the following information, calculate the profit earned by a petty trader during the year 2004: **(K-3, CO- 4)**

Capital as on 31.12.2004	66,000
Capital as on 1.1.2004	65,000
His Drawings during 2004	12,000
Further Capital introduced by him	7,000

5. A fire occurred in the premises on 1.1.2005 and the business books and records were saved. The following information was obtained: **(K-3, CO- 5)**

Purchases for the year ending 30.6.2004	60,000
Sales for year ending 30.6.2004	90,000
Purchases from 1.7.2004 to 31.12.2004	35,000
Sales form 1.7.2004 to 31.12.2004	50,000
Stock on 30.6.2004	28,000
Stock on 30.6.2003	40,000

Calculate the amount of claim to be presented to the Insurance Company in respect of the loss by fire.

**Part C (12 marks)**

1. What are Accounting Concepts? Explain Briefly. **(K-3, CO- 1)**
2. From the Following Trial Balance of A Pradeep prepare the Trading and Profit and Loss Account
3. for the year ended 31<sup>st</sup> March 2004 and Balance sheet as at that date: **(K-3, CO- 2)**

	<b>Rs.</b>		<b>Rs.</b>
Stock Opening	45,000	Capital A/c	90,000
Plant & Machinery	85,000	Sundry Creditors	40,000
Fixtures & Fittings	7,500	Discount Received	3,500
Freehold premises	75,000	Bank Overdraft	20,000
Purchases	1,50,000	Provision for Bad debts	3,000
Salaries	14,000	Purchase Return	1,500
Sundry Debtors	55,000	Sales (Net)	3,37,070
Manufacturing Expenses	15,000		
Manufacturing Wages	30,000		
Carriage in	2,000		
Carriage out	2,100		
Factory Expenses	10,000		
Bad Debts	750		
Interest and Bank Charges	625		
Discount	750		
Insurance	1,500		
Cash at bank	695		
Cash in Hand	150		
	<b>4,95,070</b>		<b>4,95,070</b>

The following adjustments are required

1. Closing Stock Rs.57,000
2. Depreciation Plant & Machinery @7½ %
3. Insurance (Unexpired)Rs.500
4. Salary includes advances for next period Rs.1,000
5. Outstanding Interest on overdraft Rs.1,000
6. Bad Debts provision to be reduced to 5% on Sundry Debtors.

4. On 1<sup>st</sup> Jan 2003 machinery was purchased for Rs.80,000. On 1<sup>st</sup> Jan.2004 additions were made to the machinery of Rs.40,000. On 31<sup>st</sup> March 2005, machinery purchased on 1<sup>st</sup> January 2004, costing Rs.12,000 was sold for Rs.11,000, and on 30<sup>th</sup> June 2005, machinery purchased on 1<sup>st</sup> Jan.2003 costing Rs.32,000, was sold for Rs.26,700. On 1<sup>st</sup> Oct.2005 additions were made to the amount of Rs 20,000. Depreciation was provided at 10% p.a. on the Diminishing Balance Method.

Show the Machinery Account for the three years from 2003 to 2005 December 31<sup>st</sup>. **(K-3, CO-3)**

5. From the following facts supplied by A who keeps books on Single Entry. You are required to calculate total purchases: **(K-3, CO-4)**

Opening Balance of Bills Payable	5,000
Opening Balance of Creditors	6,000
Closing Balance of Bills payable	7,000
Closing balance of Creditors	4,000
Cash paid to Creditors during the year	30,200
Bills payable discharges during the year	8,900
Returns Outwards	1,200
Cash Purchases	25,800

6. A Company leased a colliery on 1<sup>st</sup> January 2002 at a Minimum Rent of Rs.20,000 per year, merging into a royalty of Rs.1.50 per ton, with a power to recoup short workings over the first 3 years of the lease. The output of the colliery for the first four years is:

**(K-3, CO-5)**

2002	9000 tons
2003	12,000 tons
2004	16,000 tons
2005	20,000 tons

Pass Journal entries.

**Dr.S.Mary Pearly Sumathi**

**Head of the Department**

**Dr.G.Sahaya Shiny**

**Course Instructor**

**Department** : Commerce  
**Class** : I B.Com  
**Title of the Course** : CORE – II: PRINCIPLES OF MANAGEMENT  
**Semester** : I  
**Course Code** : AU231CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC2	5	-	-	-	5	5	75	25	75	100

**Learning Objectives:**

- 1.To understand the basic management concepts, functions and various techniques of planning and decision making
2. To gain knowledge about the various components of staffing and organisation structure

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1.	remember the general concepts and importance of principles of management.	<b>K1</b>
2.	understand the process of planning and decision making in an organization.	<b>K2</b>
3.	understand the principles of authority and responsibility of an organization.	<b>K2</b>
4.	apply the various methods of performance appraisal	<b>K3</b>
5.	demonstrate the notion of directing, co-coordination and control in the management.	<b>K3</b>

### Teaching plan

Unit	Module	Topics	Teaching hours	Assessment hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Management</b>								
	1	Meaning- Definitions – Nature and Scope - Levels of Management – Importance - Management Vs. Administration	3	1	K1 (R)	Inquiry-Based Learning	Brainstorming	-	Oral question session CIA-I
	2	Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol	3		K1 (R)	Lecture method	Think-Pair-Share	-	short Test Discussion CIA-I
	3	Peter F. Drucker, Elton Mayo - Functions of Management -	2	1	K1 (R)	Lecture method	Simulation-Based Learning	-	Quiz Short Test CIA-I
	4	Trends and Challenges of Management	2		K1 (R)	Group Discussion	Conceptual Demonstration	Youtube Videos	Class Test CIA-I
	5	Managers – Qualification – Duties & Responsibilities	2	1	K1 (R)	Group Discussion	Conceptual Demonstration	Youtube Videos	Class Test
<b>II</b>	<b>Planning</b>								
	1	Planning – Meaning – Definitions – Nature – Scope and Functions	2	1	K2 (U)	Constructivist Learning	Concept Mapping	PPT	Multiple Choice Questions CIA-I



	2	Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning	2		K2 (U)	Lecture method	Group Discussion	-	Oral question session & Short test CIA-I
	3	Management by Objective (MBO).	2	1	K2 (U)	Lecture method with PPT	Brainstorming	PPT	Short Test CIA-I
	4	Decision Making: Meaning – Characteristics – Types	3		K2 (U)	Collaborative Learning	Brainstorming	-	Short Test
	5	Steps in Decision Making – Forecasting.	3	1	K2 (U)	Lecture method	Gamification	-	Formative assessment CIA-I
<b>III</b>	<b>Organizing</b>								
	1	Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types	3	1	K2 (U)	Lecture method With PPT	Mind mapping	Interactive Ppt	Short Test CIA-I
	2	Formal and Informal Organization – Organization Chart	3		K2 (U)	Lecture method and	Think-Pair-Share	-	MCQ CIA-I
	3	Organization Structure: Meaning and Types -	2	1	K2 (U)	Lecture method with Video	Peer Teaching	Youtube video	Group discussion & Quiz CIA-I
	4	Departmentalization– Authority and Responsibility –	2		K2 (U)	Simulation-Based Learning	Socratic Questioning	-	Short Test CIA-I

	5	Centralization and Decentralization – Span of Management	2	1	K2 (U)	Team teaching	Peer Teaching	-	Group discussion & Quiz CIA-I
<b>IV</b>	<b>Staffing</b>								
	1	Introduction - Concept of Staffing- Staffing Process –	3	1	K3 (A)	Concept based discussion	Collaborative Learning,	-	Short test & Quiz CIA- II
	2	Recruitment – Sources of Recruitment – Modern Recruitment Methods -	2		K3 (A)	Lecture method	Concept Mapping	-	Short Test CIA- II
	3	Selection Procedure – Test- Interview– Training: Need - Types– Promotion	3	1	K3 (A)	PPT	Brainstorming	PPT	Home Assignment CIA- II
	4	Management Games – Performance Appraisal - Meaning and Methods –	2		K3 (A)	Lecture method	Gamification	-	Quiz CIA- II
	5	360 Performance Appraisal – Work from Home - Managing Work from Home [WFH]	2	1	K3 (A)	Lecture method	Concept Mapping	-	Short Test CIA- II
<b>V</b>	<b>Directing, Co-ordination and Control</b>								
	1	Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers.	3	1	K3 (A)	Lecturer method	Inquiry-Based Learning	-	Group Discussion CIA- II

	2	Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision.	3		K3 (A)	Lecture	Concept Mapping	Youtube video	Short test CIA- II	<b>Course Focussing on Employability/ Entrepreneurship/ Skill Development : Entrepreneurship</b>
	3	Co-ordination – Meaning - Techniques of Co-ordination.	2	1	K3 (A)	Team Teaching	Brainstorming	-	Open book test CIA- II	
	4	Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques	2			Lecture	Concept Mapping	Youtube video	Short test CIA- II	
	5	Management by Exception [MBE].	2	1	K3 (A)	Conceptual Demonstration	Group discussion	-	Formative Assessment CIA- II	

#### Activities (Em/ En/SD):

- Discuss different management functions.
- Draft the steps in decision making.
- Write the leadership qualities of a businessman you like the most
- Describe the steps involved in the selection process.

**Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity):** Professional Ethics

#### Activities related to Cross Cutting Issues:

Power point presentation on Selection Procedure and Management by Objectives

### **Sample questions**

#### **Part – A (1 mark)**

1. -----“Management is what a manager does.” – said by whom? **(K-1, CO-1)**  
a) Louis Allen      b) Henry Fayol      c) Mary Parker      d) Wilson
2. ----- What involves the process of Decision making ? **(K-1, CO-2)**  
a) information      b) choice of alternative course of action  
c) implementation and evaluation      d) All of the above
3. What does Span of supervision is also known as \_\_\_\_\_. **(K-1, CO-3)**
4. What is the process of stimulating people to action to accomplish \_\_\_\_\_. **(K-1, CO-4)**
5. State whether the statement is True or False “Performance appraisal is also known as “Merit rating”. **(K-1, CO-5)**

#### **Part– B (6 marks)**

1. Write briefly the elements of scientific management. **(K-2, CO-1)**
2. Spell out any three methods of decision-making. **(K-1, CO-2)**
3. List out briefly the different types of delegation. **(K-4, CO-3)**
4. Explain the merits and demerits of Internal source of recruitment. **(K-2, CO- 4)**
5. Discuss Maslow’s Hierarchy theory of needs. **(K-4, CO-5)**

#### **Part– C (12 marks)**

1. Discuss the 14 general principles of management given by Henry Fayol. **(K-3, CO-1)**
2. Explain the basic characteristics of planning with suitable illustrations. **(K-2, CO-2)**
3. Describe the principles of organisation. **(K-5, CO-3)**
4. Discuss the various stages involved in the selection of candidates for jobs in an organisation. **(K-3, CO-4)**
5. Discuss the different kinds of leadership styles with their relative merits and demerits. **(K-4, CO-5)**

**Dr. S. Mary Pearly Sumathi**  
**Head of the Department**

**Dr. G.Hesil Jerda**  
**Course Instructor**

**Department** : Commerce  
**Class** : I B.Com  
**Title of the Course** : GENERIC ELECTIVE COURSE I: BUSINESS COMMUNICATION  
**Semester** : I  
**Course Code** : AU231GE1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
PU233CC2	4	–	–	–	3	4	75	25	75	100

**Learning Objectives:**

- 1 To make the students aware about various types of business correspondence.
- 2 To enable the students to prepare themselves to face various types of interviews.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	recognise the basic concept of business communication.	<b>K1</b>
2.	exposed to effective business letter	<b>K3</b>
3.	interpret the concept of various correspondences.	<b>K2</b>
4.	discuss the secretarial correspondence like agenda, minutes and various business reports.	<b>K2</b>
5.	acquire the skill of preparing an effective resume	<b>K3</b>

**K1** - Remember; **K2** - Understand; **K3**- Apply; **K4** - Analyse; **K5**- Evaluate

## Teaching plan

Unit	Module	Topics	Teaching hours	Assessment hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Business Communication</b>								
	1	Definition – Meaning – Importance of Effective Communication	2	1	K1(R)	<b>Lecture with Discussion, PPT,</b>	Inquiry-Based Learning, Brain storming	Notes/Slides, You tube Videos	Online Assignment- Simple Questions, CIA I
	2	Modern Communication Methods – Barriers to Communication	2		K2(U)	Lecture, Discussion ,PPT.	Lateral thinking, Gamification	Interactive PPT	Class Test,CIA I
	3	E-Communication	2	1	K2(U)	Concept-based discussion , Lecture.	Collaborative Learning, Inquiry-Based Learning,		Open book test, CIA I.
	4	Business Letters: Need - Functions	2		K3(Ap)	Discussion, PPT	Letter writing,	Youtube Videos	Letter Writing, CIA I.
	5	Essentials of Effective Business Letters – Layout	1	1	K3(Ap)	PPT, Lecture	Peer Learning, Letter writing.	Interactive PPT	Assignments, Open Book Test, Oral Questions, CIA I
<b>II</b>	<b>Trade Enquiries</b>								
	1	Trade Enquiries	2	1	K1(R)	Discussion, PPT	Blended Learning.	Interactive PPT	Poster Presentation, Practical Evaluation, Oral Viva, CIA I

	2	Orders and their Execution	2		K2(U)	Lecture, Discussion, PPT	Letter writing.	Interactive PPT	Class Test, CIA I
	3	Complaints and Adjustments	2	1	K3(Ap)	PPT	Brain storming	-	Letter writing. Assignments, Oral Questions, CIA I
	4	Collection Letters.	1		K3(Ap)	Lecture	Lateral Thinking	-	Class Test, CIA II
	5	Sales Letters – Circular Letters.	2	1	K3(Ap)	Lecture, PPT	Inquiry based learning	Interactive PPT	Oral questions, Online quiz . CIA II
<b>III</b>	<b>Banking Correspondence</b>								
	1	Banking Correspondence – Types – Structure of Banking Correspondence	2	1	K1(R)	Discussion, PPT	Inquiry based learning	Interactive PPT	Oral questions, Class Test, CIA II
	2	Elements of a Good Banking Correspondence	2		K2(U)	Lecture, PPT	Lateral Thinking	-	Written exams: Letter writing, CIA II
	3	Insurance – Meaning and Types – Insurance Correspondence	1	1	K3(Ap)	PPT, Discussion	Brain storming	-	One word test, CIA II
	4	Difference between Life and General Insurance	1		K2(U)	Concept based learning	Letter writing	Interactive PPT	MCQs, CIA II
	5	Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance	1	1	K2(U)	PPT, Discussion	Lateral thinking, Letter writing	Interactive PPT	Oral/Viva Test CIA II
<b>IV</b>	<b>Secretarial Correspondence</b>								
	1	Company Secretarial	3	1	K1(R)	PPT, Discussion	Brain storming	Interactive PPT	Assignment, CIA II

		Correspondence – Introduction							
	2	Duties of Secretary	1		K2(U)	PPT, Lecture	Inquiry-Based Learning,	Interactive PPT	Class Test , CIA II
	3	Classification of Secretarial Correspondence – Specimen letters –	2		K3(Ap)	Lecture, Discussion	Lateral Thinking	Interactive PPT	Letter Writing, CIA II
	4	Agenda and Minutes of Report writing – Introduction –	2	1	K3(Ap)	Blended Learning	Brain storming	Interactive PPT	Assignment, CIA II
	5	Types of Reports – Preparation of Report Writing	1	1	K3(Ap)	Lecture, Discussion	Inquiry-Based Learning,	-	Report Writing, CIA II
<b>V</b>	<b>Application Letters</b>								
	1	Application Letters	1	1	K1(R)	Lecture, Discussion	Brain storming	Interactive PPT	Assignment, Letter Writing, CIA II
	2	Preparation of Resume	1		K3(Ap)	Lecture, Discussion	Inquiry-Based Learning,	-	Resume Preparation, CIA II
	3	Interview: Meaning – Objectives and Techniques of Various Types of Interviews .	2		K3(Ap)	Lecture, Discussion	Brain storming	You tube Videos	Mock Interview, CIA II
	4	Public Speech	3	1	K3(Ap)	Lecture, Discussion, PPT	Lateral thinking	You tube Videos	Assignment, CIA II
	5	Characteristics of a Good Speech	2	1	K3(Ap)	Lecture, Discussion	Brain storming	YouTube Videos	Class Test, CIA II



**Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability, Skill Development**

**Activities (Em / En /SD):** Mock interview

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): -**

**Environment Sustainability activities related to Cross Cutting Issues:-** Gamification for Barriers of Communication, Letter writing.

**Sample Questions**

**Part A (1 mark)**

1. Which of the following refers the study of bodily movement that form a part of non-verbal communication? **(K2-U,CO-1)**  
a) Visual      b) Proxemics      c) Paralanguage      d) Kinesics
2. A \_\_\_\_\_ letter is nothing but an advertisement, aimed at a carefully selected group. **(K1-R,CO-2)**
3. The essential characteristics of banking correspondence are \_\_\_\_\_. **(K2-U,CO-3)**
4. A business report is based on \_\_\_\_\_. **(K2-U,CO-4)**
5. Clarity is the first major characteristic of a good speech. **True/False (K2-U,CO-5)**

**Part B (6 marks)**

1. State the principles of effective communication. **(K2-U,CO-1)**
2. Write a letter to the Favre Luba Co, Bombay for their latest price-list and catalogue and the letter to a paint Co, asking for the latest price list of paints and furniture, to be supplied at your station. **(K3-Ap,CO-2)**
3. State the different types of banking correspondence. **(K3-Ap,CO-3)**
4. Describe the points to be remembered while drafting of reports. **(K2-U,CO-4)**
5. Draft a speech of vote of thanks at the annual general meeting. **(K3-Ap, CO-5)**

**Part C (12 marks)**

1. Explain the barriers of communication. **(K2-U,CO-1)**
2. How to write an enquiry letter? **(K2-U,CO-2)**
3. Describe the structure of Banking Correspondence. **(K2-U, CO-3)**
4. Discuss the duties of secretary **(K2-U,C-4)**
5. Wanted a young P.A. to the General Manager, possessing good speed in Shorthand and Typewriting. Filing experience is an advantage. The initial salary is Rs.7,500. Higher salary is offered for exceptionally good hands. Apply giving reference to P.B.No.4729, Chennai. **(K3-Ap,CO-5)**

**Dr.S. Mary Pearly Sumathi**

**Head of the Department**

**Dr.S.Mary Pearly Sumathi**

**Course Instructor**

**Department** : Commerce  
**Class** : II B.Com  
**Title of the Course** : Core Course V- Corporate Accounting - I  
**Semester** : III  
**Course Code** : AU233CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233CC1	5	-	-	-	5	5	75	25	75	100

**Learning Objectives:**

1. To learn the form and contents of financial statements as per Schedule III of Companies Act 2013
2. To know the provisions of Companies, Act under Redemption of Preference shares and debentures and also identify the significance of International Financial Reporting Standard (IFRS).

**Course Outcomes**

On the successful completion of the course, student will be able to:		
1.	understand about the issue of shares and pro-rata allotment	<b>K1</b>
2.	examine the provisions of issue and redemption of preferences shares and debentures	<b>K2</b>
3.	illustrate part I and part II forms and contents of financial statements as per Schedule III of Companies Act 2013	<b>K3</b>
3.	value shares and goodwill of a company	<b>K3 &amp; K4</b>
5.	analyse IND AS 7, 12,16	<b>K5</b>

## Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment / Evaluation
<b>I</b>	<b>Issue of Shares</b>								
	1	Issue of Shares	3	1	K1 (R)	Lecturing (Traditional)	Think-pair-share,	PPT	Quick recap writing CIA-I
	2	Forfeiture and Reissue	2		K1 (R)	Problem-Based Learning (PBL)	Group discussions,	Sample accounting problems	Problem-solving CIA-I
	3	Pro-rata Allotment	2	1	K1 (R)	Collaborative Learning	Peer discussion,	-	Group presentation , Debate CIA-I
	4	Right Issue – Bonus Issue	2		K1 (R)	Problem-Based Learning (PBL)	Brainstorming,	-	Oral questioning, CIA-I
	5	Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	3	1	K1 (R)	Lecture	Reflective journaling	-	Short quiz, CIA-I
<b>II</b>	<b>Redemption of Preference Shares &amp; Debentures</b>								
	1.	Redemption of Preference Shares– Provisions of Companies Act	3	1	K2 (U)	Lecturing (Traditional)	Think-pair-share	Summary sheets	Reflective paragraph, CIA-I
	2.	Capital Redemption Reserve –	2		K2 (U)	Collaborative Learning	Team-based activity,	-	Group project CIA-I

		Minimum Fresh Issue – Redemption at Premium							
	3.	Debentures: Issue and Redemption – Meaning – Methods - In One Lot – in Instalment	3	1	K2 (U)	Problem-Based Learning (PBL)	Group problem-solving, Concept analysis	Mock journal entries,	Peer quiz CIA-I
	4.	Purchase in the Open Market includes Ex Interest and Cum Interest	2		K2 (U)	Experiential Learning	Simulated financial planning	-	Role play, Situation-based test CIA-I
	5.	Sinking Fund Investment Method	2	1	K2 (U)	Lecturing (Traditional)	Think-pair-share	Lecture slides	MCQ quiz CIA-I
<b>III</b>		<b>Final Accounts</b>							
	1.	Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013	3	1	K3 (Ap)	Problem-Based Learning (PBL)	Group Discussion	-	Short Test CIA-I
	2.	Part I Form of Balance Sheet	2		K3 (Ap)	Problem-Based Learning (PBL)	Peer teaching	Worked examples,	Peer teaching review CIA-I
	3.	Part II Form of Statement of Profit and Loss –	2	1	K3 (Ap)	Lecturing with Illustration	Concept comparison on charts	-	- CIA-I
	4	Ascertaining Profit for	3		K3 (Ap)	Lecturing with		-	- CIA-I

		Managerial Remuneration.				Illustration			
	5	Profit Prior to Incorporation.	2	1	K3 (Ap)	Collaborative Learning	Team-based activity, Presentation	Case studies from finance journals	Group project CIA-I
<b>IV</b>	<b>Valuation of Goodwill &amp; Shares</b>								
	1.	Valuation of Goodwill	3	1	K3 (Ap) & K4 (An)	Lecturing (Traditional)	Peer Teaching		Short answer test CIA-II
	2.	Valuation of Shares .	2		Problem-Based Learning (PBL)	Practice sets, Peer teaching	Worked examples ,	Peer teaching review	Problem-Based Learning (PBL) CIA-II
	3.	Factors Affecting Goodwill	2		Problem-Based Learning (PBL)	Practical worksheet sessions	Company financial reports	Error finding task, Fill-in format	Problem-Based Learning (PBL) CIA-II
	4.	Methods of Valuation	2	1	K3 (Ap) & K4 (An)	Collaborative Learning	Group analysis, Debate	Sample valuation spreadsheets	Spreadsheet activity, Group quiz CIA-II
	5.	Acquisition of Business	3	1	K3 (Ap) & K4 (An)	Case Study Method	Simulated case discussion	Business valuation e-books	Oral questions CIA-II
<b>V</b>	<b>Indian Accounting Standards</b>								
	1.	International Financial Reporting Standard (IFRS)– Meaning and its Applicability in	2	1	K5 (E)	Lecturing (Traditional)	Summary writing, Think-pair-share	Brain Storming & Lecture	Oral test, CIA-II

		India							
	2.	Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards	3		K5 (E)	Flipped Classroom	Application of standards to cases	Lecture & Problem Solving	Short test CIA-II
	3.	Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement	2	1	K5 (E)	Collaborative Learning	Team presentation,	Lecture & Problem Solving	Quiz CIA-II
	4.	Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment	3		K5 (E)	Group Discussion	Group discussion	Lecture & Problem Solving	Short test CIA-II
	5.	Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement	2	1	K5 (E)	Problem Solving	Team presentation,	Evaluation through table comparison	Formative Assessment CIA-II

**Course Focusing on Employability/ Entrepreneurship/ Skill Development : Skill Development**

**Activities (Em/ En/SD):** Methods of Valuation of Goodwill

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Human Values**

**Activities related to Cross Cutting Issues:** Role play on Accountant, Administrators Assignment : Different method of calculating value of the Shares (20-09-2025) (Short Essay)

**Sample Questions**

**Part-A (1 mark)**

1. Transfer to capital redemption reserve can be made from \_\_\_\_\_. (K-1, CO-1)  
a) Capital Reserve                      b) Forfeited shares  
c) General Reserve                      d) Reissued shares
2. Goodwill is an \_\_\_\_\_. (K-1, CO-2)  
a) Intangible Asset                      b) Tangible Asset  
c) Current Asset                      d) Fixed Asset
3. Pre-incorporation profit should be taken as \_\_\_\_\_ profit. (K-1, CO-3)
4. In India, Indian accounting standards are issued by \_\_\_\_\_. (K-1, CO-4)
5. Partly paid-up preference shares cannot be redeemed. True/ False (K-1, CO-5)

**Part-B ( 6 marks)**

1. An existing company offered 20000 Equity shares of Rs. 10 each at a discount of 5%. The shares were payable as under:  
On Application              Rs. 3 per share  
On Allotment                  Rs. 4 per share  
On First call                  Rs.2.50 per share.

Public applied for 16,000 shares and shares have been allotted. All moneys were received. Pass journal entries. **(K-2, CO-1)**

2. Soorya Ltd. has part of their share capital in 3000 8% redeemable preference shares of Rs.100 each. The company decided to redeem the preference shares at premium of 10%. The general reserve of the company shows a balance of Rs.400000. The directors decided to utilize 70% of the reserve in redeeming the preference shares and the balance is to be met from the proceeds of fresh issue of sufficient number of shares of Rs.10 each. The premium is to be met from the profit and loss. Pass the journal entries to record the above transactions. **(K-3,CO-2)**

3. XYZ Ltd. was incorporated on 1<sup>st</sup> July 2008 in order to purchase a running business from 1<sup>st</sup> January 2008. From the following particulars, calculate pre-incorporation loss:

Total sales for the year 2008 were Rs. 4,50,000

Sales from 1<sup>st</sup> January 2008 to 30<sup>th</sup> June 2008 Rs.1,50,000

Gross profit for the whole year Rs.1,35,000

Establishment expenses Rs.92,500. **(K-3, CO-3)**

4. The following information is presented for five years, ending 31<sup>st</sup> December 2018:

Year	Profits (After Tax) Rs.	Taxation Rs.	Transfer to Reserve (Rs.)	Directors' Remuneration (Rs.)
2017	50,000	18,000	10,000	4,000
2015	55,000	20,000	12,000	4,500
2016	48,000	15,000	8,000	4,500
2017	65,000	25,000	15,000	5,000
2018	72,000	35,000	15,000	6,000

Fixed assets have been revalued and the same showed an appreciation of Rs.5,00,000 (depreciation to be provided for @ 10%). The company has an 8% preference share capital of Rs.1,00,000. The current rate of taxation may be taken at 50%.

Calculate the value of goodwill on the basis of four years' purchase of the last five years' average profits. **(K-3,CO-3)**

5. Bring out the significance of Indian Accounting Standards. **(K-2,CO-2)**

### Part –C (12 marks)

1. Kasturi Ltd. issued 10,000 shares of Rs.10 each at a premium of Rs.2 per share. The amount was payable as under.

On application Rs. 2 per share

On allotment Rs. 5 per share

On first call Rs. 2 per share

On second call Rs. 3 per share

The company received applications for 15,000 shares and the allotment was made as under:

Applications for 1,000 shares Nil

Applications for 5,000 shares Full

Applications for 9,000 shares 5,000 shares



All money was duly received, except from Mr. Mohan, who has been allotted 500 shares on pro-rata basis. And he failed to pay the allotment money and both the calls. Pass journal entries and prepare the Balance Sheet of Kasturi Ltd. **(K-2, CO-1)**

2. SJ Ltd. has part of their share capital in 3,000 8% redeemable preference shares of Rs.100 each. The company decided to redeem the preference shares at premium of 10%. The general reserve of the company shows a balance of Rs.4,00,000. The directors decided to utilize 70% of the reserve in redeeming the preference share and the balance is to be met from the proceeds of fresh issue of sufficient number of shares of Rs.10 each. The premium is to be met from the profit and loss. Pass journal entries to record the above transactions. **(K-2, CO-2)**

3. Following is the trial balance of Johana Ltd., as on 31<sup>st</sup> March 2016.

Particulars	Debit Rs.	Credit Rs.
Stock (on 31.03.2015)	15,000	
Purchases and Sales	49,000	70,000
Wages	10,000	
Discounts	1,400	1,000
Salaries	1,500	
Rent	990	
Insurance	3,410	
Profit & Loss A/c (01.04.2016)		3,006
Dividend Paid	1,800	
Share Capital		20,000
Debtors and Creditors	7,500	3,500
Machinery	5,800	
Cash at Bank	3,240	
Reserves		3,100
Bad debts	966	
	<b>1,00,606</b>	<b>1,00,606</b>

The following additional information is available:

- Stock on 31<sup>st</sup> March 2016 is Rs.16,400
- Depreciate machinery at 10%
- Provide 5% discount on debtors
- Provide 2.5% discount on creditors
- 6 months' insurance was unexpired at Rs.75 p.a.

- f) 1 month rent @ Rs.1,080 p.a. was due on 31<sup>st</sup> March 2016.
- g) Provide Managing Director's commission, 15% on the net profits before deducting his commission.
- You are required to prepare statement of Profit & Loss A/c for the year ended 31<sup>st</sup> March 2016 and the balance sheet on that date. **(K-3,CO-3)**

4. On 31<sup>st</sup> December 2018, the balance sheet of a limited company disclosed the following position:

Liabilities	Rs.	Assets	Rs.
	8,00,000		
Issued Capital in Rs.10 Shares	40,000	Fixed Assets	10,00,000
Profit and Loss A/c	1,80,000	Current Assets	4,00,000
Reserves	0	Goodwill	80,000
5% Debentures	2,00,000		
Current Liabilities	0		
	2,60,000		
	0		
	<b>14,80,000</b>		<b>14,80,000</b>

On 31<sup>st</sup> December 2018, the fixed assets were independently valued at Rs.7,00,000 and the goodwill at Rs.1,00,000. The net profit for the year were 2016: Rs.1,03,200, 2017: Rs. 1,04,000, and 2018 Rs.1,03,300 of which, 20% was placed to reserve. This proportion being considered reasonable in the industry in which the company is engaged and where a fair return on investment may be taken at 10%. Compute the value of the company shares by (a) the net asset method and (b) the yield method.**(K-3, CO-4)**

5. Explain the procedures for Formulation of Standards. **(K-2, CO-5)**

**Dr. S. Mary Pearly Sumathi**  
**Head of the Department**

**Dr.G.Hesil Jerda**  
**Course Instructor**

**Department : Commerce**  
**Class : II B.Com**  
**Title of the Course : Core Course IV: Company Law**  
**Semester : III**  
**Course Code : AU233CC2**

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233CC2	5	-	-	-	5	5	75	25	75	100

**Learning Objectives:**

1. To know Company Law 1956 and Companies Act 2013
2. To have an understanding on the formation of a company

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the classification of companies under the act	<b>K1 &amp; K2</b>
2.	examine the contents of the Memorandum of Association & Articles of Association	<b>K3</b>
3.	know the qualification and disqualification of Auditors	<b>K4</b>
4.	understand the workings of National Company Law Appellate Tribunal (NCLAT)	<b>K4</b>
5.	analyse the modes of winding up	<b>K5</b>

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** – Evaluate

## Teaching Plan

Unit	Module	Topic	Teaching hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/Evaluation Methods
I	Introduction to Company law								
	1	Companies Act 2013 – Definition of a Company, Characteristics of Company	3	1	K1(R) & K2(U)	Lecture with PPT	Inquiry-Based Learning	Notes / Slides	Formative Quiz using Quizzes, CIA I
	2	Lifting or Piercing the Corporate Veil	1		K2 (U)	Lecture with PPT	Think-Pair-Share	Interactive PPT	Oral Presentation, CIA I
	3	Company Distinguished from Partnership and Limited Liabilities Partnerships	3	1	K2 (U)	Lecture Method	Inquiry-Based Learning	Interactive PPT	Oral Presentation, Conceptual Questions, CIA I
	4	Classification of Companies – Based on Incorporation, Liability,	3	1	K2 (U)	Mind mapping and lecture	Think-Pair-Share	Notes/Slides	Oral Presentation, Conceptual Questions, CIA I
	5	Classification of Companies - Number of Members, Control.	2		K2 (U)	Mind mapping and lecture	Inquiry-Based Learning	Interactive PPT	Mind mapping, Conceptual Questions, CIA I
II	Formation of a company								
	1	Formation of a Company – Promoter – Fundamental Documents.	2	1	K3 (A)	Mind mapping and lecture	Think-Pair-Share	Notes/Slides	Flowchart Creation: Company Formation, CIA I
	2	Memorandum of Association – Contents – Alternation – Legal Effects	2		K3 (A)	Mind mapping and lecture	Concept Mapping	PDF Templates: MOA, AOA	Short Essay, CIA I

	3	Articles of Association - Certificate of Incorporation	3	1	K3 (A)	Lecture Method and Group Discussion	Case-Based Learning,	Interactive PPT	Concept definition, CIA I
	4	Prospectus – Contents - Kinds – Liabilities –	3		K3 (A)	Lecture and Discussion	Case-Based Learning	-	Short test ,CIA I
	5	Share Capital – Kinds – Issue – Alternation – Dividend, Debentures	2	1	K3 (A)	Lecture and Discussion	Mind mapping	-	Oral Presentation, Conceptual Questions, CIA I
III	Meeting								
	1	Meeting and Resolution – Types	2	1	K4 (A)	Concept Mapping	Think-Pair-Share	Interactive PPT	MCQ, CIA II
	2	Requisites - Voting & Poll – Resolution	2		K4 (A)	Brainstorming	Concept Mapping	PDF Templates: MOA, AOA	Concept definition, CIA II
	3	Ordinary, Special Audit & Auditors – Qualification, Disqualification	3	1	K4 (A)	Inquiry-Based Learning, Case Study	Case-Based Learning, Concept Mapping,	Interactive PPT	Short Essay, CIA II
	4	Appointment and Removal of an Auditor	3	1	K4 (A)	Collaborative Learning,	Think-Pair-Share	Interactive PPT	Mind mapping, CIA III
	5	Adjournment – Resolution – kinds.	2		K4 (A)	Concept Mapping	Concept Mapping	-	MCQ, CIA III
IV	Management & Administration								
	1	Management & Administration – Directors – Legal Position —	2	1	K4 (A)	Lecture and Discussion	Case-Based Learning, Concept Mapping,	Interactive PPT	MCQ, CIA III
	2	Board of Directors – Appointment/ Removal – Disqualification Director Identification Number	2		K4 (A)	Case Study, Concept Mapping	Case-Based Learning,	Interactive PPT	Short summary of Overview, CIA III

	3	Directorships – Powers – Duties -	2	1	K4 (A)	Brainstorming	Think-Pair-Share	Interactive PPT	Quiz, CIA III
	4	Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading	1		K4 (A)	Inquiry-Based Learning	Concept Mapping,	Interactive PPT	Short Essay, CIA III
	5	Managing Director – Manager – Secretarial Audit	2		K4 (A)	Collaborative Learning,	Case-Based Learning, Concept Mapping,	Interactive PPT	Quiz, CIA III
	6	Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT)	1	1	K4 (A)	Concept Mapping	Notes/Slides	-	Oral question session, CIA III
	7	National Company Law Appellate Tribunal (NCLAT) – Special Courts.	2		K4 (A)	Case Study, Concept Mapping	Interactive PPT,	-	Oral Presentation, , CIA III
V	Winding up								
	1	Meaning – Modes – Compulsory Winding Up	2	1	K5 (E)	Inquiry-Based Learning	Case laws: Satyam, Kingfisher	Flowchart on Winding Up Procedure	MCQ CIA III
	2	Voluntary Winding Up	3		K5 (E)	Lecture and Discussion	Case-Based Learning, Concept Mapping,	Interactive PPT	
	3	Consequences of Winding Up Order – Powers of Tribunal	2	1	K5 (E)	Case Study, Concept Mapping	Case-Based Learning,	Interactive PPT	Short Essay, CIA III
	4	Petition for Winding Up	2		K5 (E)	Brainstorming	Think-Pair-Share	Interactive PPT	Quiz, CIA III
	5	Company Liquidator	3	1	K5 (E)	Inquiry-Based Learning	Concept Mapping,	Interactive PPT	Open Book test, CIA III

**Course Focusing on Employability/ Entrepreneurship/ Skill Development: Entrepreneurship**

**Activities (Em/ En/SD):**

- Draft an agenda for the department workshop
- Collect the Memorandum of Association, Articles of Association and Prospectus of a Public company.

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics**

**Activities related to Cross Cutting Issues:**

- Prepare the minutes of a department meeting and circulate it among the students
- Collect the prospectus of few reputed institutions.

## Sample Questions

### Part A (1 mark)

- Under which legislation can companies be incorporated? **(K1-R, CO-1)**
  - Companies Act
  - General Partnership Act
  - Sole Proprietorship Law
  - Verbal Agreement Act
- What is the term used to describe those who think of forming a company? **(K1-R, CO-2)**
  - Investors
  - Promoters
  - Managers
  - Auditors
- The term “Quorum” means \_\_\_\_\_. **(K1-R, CO-3)**
- In a private company, there must be at least \_\_\_\_\_ members. **(K1-R, CO-4)**
- A liquidator in a voluntary winding up is described as the voluntary liquidator. (True /False). **(K2-U, CO-5)**

### Part-B (6 marks)

1. Discuss the disadvantages of a private company. **(K1-R, CO-1)**
2. Who is a promoter? Write the duties of a promoter? **(K1-R, CO-2)**
3. What are the pre requisites or essentials to constitute a meeting? **(K2-U, CO-3)**
4. State the eligibility of a secretary to do whole-time practice. **(K2-U, CO-4)**
5. Explain the process of winding up of the company. **(K2-U, CO-5)**

### Part – C (12 marks)

1. Differentiate company and partnership. **(K2-U, CO-1)**
2. Explain the procedure for alteration of Articles of Association. **(K2-U, CO-2)**

3. Discuss the different types of company meetings. **(K2-U, CO-3)**
4. State the powers and duties of a secretary. **(K1-U, CO-4)**
5. Discuss in detail the different types of winding up. **(K2-U, CO-5)**

**Dr. S. Mary Pearly Sumathi**

**Head of the Department**

**C. Braba**

**Course Instructor**

**Department : Commerce**  
**Class : II B.Com**



**Title of the Course** : ELECTIVE COURSE III(A): INTERNATIONAL TRADE  
**Semester** : III  
**Course Code** : AU233EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU233EC1	4	-	-	-	3	4	60	25	75	100

### Learning Objectives:

1. To enable students familiarise with the basics and various theories of International Trade.
2. To impart knowledge about balance of trades and exchange rates, international institutions and to gain insights on World Trade Organisation

### Course Outcomes

On the successful completion of the course, students will be able to:		
CO1	distinguish between the concept of internal and international trade.	K1
CO2	define the various theories of international trade.	K2
CO3	examine the balance of trade and exchange rates	K3
CO4	appraise the role of IMF and IBRD.	K4
CO5	define the workings of WTO and with special reference to India.	K5

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** - Evaluate;

### Teaching plan

Unit	Modul	Topics	Teach	Assessm	Cognitive	Pedagogy	Student	E-Resources	Assessment/
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	e		ing hours	ent Hours	level		Centric method		Evaluation
<b>I</b>	<b>Introduction to International trade</b>								
	1	Meaning, Definitions.	2	1	K1 (R)	Lecture with Visual Aids such as PPT	Think-Pair-Share, Gamified Quiz	Interactive PPT, Notes/Slides	Formative Quiz using Quizizz, CIA I
	2	Scope of International Trade	2		K1 (R)	Lecture with Visual Aids such as PPT	Think-Pair-Share, Gamified Quiz	Interactive PPT, Notes/Slides	Formative Quiz using Quizizz,
	3	Difference between Internal and International Trade	3	1	CIA I	Lecture with Visual Aids such as PPT	Think-Pair-Share, Gamified Quiz	-	Formative Quiz using Quizizz,
	4	Importance of International Trade in the Global context	2	1	K2 (U)	Conceptual Demonstration	Inquiry-Based Learning	Interactive PPT	Short Test, CIA I
<b>II</b>	<b>Theories of International Trade</b>								
	1	Adam Smith's Absolute Advantage,	2	1	K2 (U)	Conceptual Demonstration	Case Study, Concept Mapping	Interactive PPT, Video Lecture	Conceptual Diagrams, CIA I
	2	Ricardo's Comparative Cost Theory, Modern Theories of International Trade	2		K2 (U)	Conceptual Demonstration	Brainstorming	Interactive PPT	Short Test, CIA I
	3	Haberler's Opportunity Cost Theory, Heckscher-Ohlin modern Theory	2	1	K2 (U)	Problem-Based Learning	Inquiry-Based Learning, Case Study	Notes/Slides	Oral question session , CIA I
	4	International trade and Factor Mobility Theory – Leontiff's Paradox	1		K2 (U)	Conceptual Demonstration	Collaborative Learning,	Interactive PPT,	Oral Presentation, Open Book test, CIA I
	5	International trade and economic growth	2	1	K2 (U)	Case Study	Concept Mapping	YouTube Videos	Formative Quiz

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	1	International Monetary System Topics: Bretton Woods Conference,	2	1	K3 (A)	Conceptual Demonstration, Case Study.	Case-Based Learning, Concept Mapping,	Interactive PPT	Oral presentation, CIA II
	2	IMF (Objectives, Structure, Membership), SDRs	1		K3 (A)	Lecture method	Case-Based Learning,	-	Oral presentation, CIA II
	3	World Bank and UNCT -	2	1	K3 (A)	Lecture-cum-Discussion	Case-Based Learning,	Interactive PPT	Formative Quiz using Quizizz, CIA II
	4	Objectives, Functions,	2		K3 (A)	Lecture method	Think-Pair-Share	Interactive PPT	Short test
	5	Role in International Trade	2	1	K3 (A)	Conceptual Demonstration	Concept Mapping,	Interactive PPT	Oral test
<b>V</b>	<b>World Trade Organization (WTO)</b>								
	1	Functions and Objectives	2	1	K3 (A)	Lecturer method	Case Based Learning	Interactive PPT, Notes/ Slides	Group Discussion, CIA II
	2	Agricultural Agreements.	2	1	K3 (A)	Mind mapping and	Concept Mapping	Interactive PPT	Concept check polls during class using Slido, CIA II
	3	, GATS,	2		K2 (U)	Lecturer method	Case Based Learning	-	Group Discussion, CIA II
	4	TRIPS	1		K3(A)	Lecture method	Collaborative Learning	Interactive PPT,	Class Test , CIA II

	5	TRIMS	2	1		Lecture method	Collaborative Learning	Interactive PPT,	Lecture method

**Course Focussing on Employability/ Entrepreneurship/ Skill Development: Entrepreneurship Activities (Em/ En/SD):**

- Discuss Importance of International Trade.
- Draft the Methods of Correcting Disequilibrium.
- Write the Components of Balance of Payments.
- Describe Components of Balance of Payments.

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics**

**Activities related to Cross Cutting Issues:**

Power point presentation on Selection Procedure and Management by Objectives

**Sample questions**

**Part – A (1 mark)**

1. Who among the following economists proposed the theory of Absolute Advantage in international trade? **(K1-R, CO-1)**
  - a) Adam Smith
  - b) David Ricardo
  - c) Alfred Marshall
  - d) John Maynard Keynes
2. According to the Heckscher-Ohlin theory, trade patterns are determined by differences in: **(K1-R, CO-2)**
  - a) labor productivity
  - b) capital intensity
  - c) technology adoption
  - d) consumer preferences
3. Which component of the Balance of Payments records transactions related to imports and exports of goods and services\_\_\_\_\_ **(K2-U, CO-3)**
4. The World Trade Organization (WTO) agreements cover\_\_\_\_\_. **(K1-R, CO-4)**
5. What is the primary purpose of the International Monetary Fund (IMF)? **(K1-R, CO-5)**
  - a. Promoting global economic growth
  - b. Regulating international financial markets
  - c. Providing loans to member countries facing balance of payments problems
  - d. Facilitating currency speculation

**Part B (6 marks)**

1. Discuss Adam Smith's theory of Absolute Advantage and its relevance in modern international trade. **(K-I, CO-1) (K2- U, CO-1)**
2. Explain the Marshall Lerner condition and its role in correcting a deficit in the Balance of Payments. **(K2-U, CO-2)**
3. Describe the functions and role of the World Bank in promoting global development. **(K1-R, CO-3)**
4. Compare and contrast the GATT (General Agreement on Tariffs and Trade) and WTO (World Trade Organization) in regulating international trade. **(K4-An, CO-4)**
5. Analyze the impact of globalization on national economies, with reference to the theories of international trade discussed. **(K1-R, CO-5)**

**Part C (12 marks)**

1. Discuss the contributions of David Ricardo's Comparative Advantage theory to the understanding of international trade. Provide examples to illustrate your points. **(K-I, CO-1)**
2. Explain the role of the IMF in stabilizing exchange rates and facilitating economic development in member countries. **(K2-U, CO-2)**
3. Critically evaluate the effectiveness of WTO agreements such as GATS (General Agreement on Trade in Services) and TRIPS (Trade-Related Aspects of Intellectual Property Rights) in promoting fair trade practices globally. **(K4-An, CO-3)**
4. Assess the challenges and opportunities presented by regional trade agreements (RTAs) in the context of the multilateral trading system governed by the WTO. **(K3-Ap, CO-4)**
5. Analyze the factors influencing the balance of trade between countries. Illustrate your answer with real-world examples. **(K4-An, CO-5)**

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**Head of the Department**

**Dr. G. Sahaya Shiny**

**Course Instructor**

**Department** : Commerce  
**Class** : III B.Com  
**Title of the Course** : Core Course IX: Cost Accounting I  
**Semester** : V  
**Course Code** : AU235CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Marks	Marks		
AU235CC1	5	-	-	-	4	5	75	CIA	External	Total
								25	75	100

**Learning Objectives:**

1. To understand the various concepts of cost accounting.
2. To prepare and reconcile cost accounts.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	remember and recall the various concepts of cost accounting	K1
2.	demonstrate the preparation and reconciliation of the cost sheet	K2
3.	analyse the various valuation methods of issue of materials	K4
4.	examine the different methods of calculating labour cost	K5
5.	critically evaluate the apportionment of overheads	K5

**K1** - Remember; **K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** – Evaluate

## Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation Methods
I		Introduction of Cost Accounting							
	1	Definition, Nature and Scope, Principles of Cost Accounting	3	1	K1 (R)	Lecture Method	Group Discussion	Interactive PPT	Oral Test, CIA I
	2	Cost Accounting vs Financial Accounting, Cost Accounting vs Management Accounting	3	1	K2 (U)	Concept Explanation	Peer Teaching	-	Slip test, CIA I
	3	Installation of Costing System	2		K2 (U)	Concept Explanation	Group Discussion	-	Quiz, CIA I
	4	Classification of Costs,	2	1	K2 (U)	Concept Explanation	Problem solving	-	Oral Test, CIA I
	5	Cost Centre & Profit Centre	2		K2 (U)	Concept Explanation	Simulation	-	Short Test, CIA I
II	Cost Sheet and Methods of Costing								
	1.	Preparation of Cost Sheet	3	1	K3 (Ap)	Lecture & Discussion	Group Discussion	-	Assignment, CIA I
	2.	Tenders & Quotations	2		K3 (Ap)	Lecture & Discussion	Problem solving	Interactive PPT	Oral Presentation, CIA I
	3.	Reconciliation of Cost and Financial Accounts	3	1	K4 (An)	Lecture & Discussion	Group Discussion	-	Short Test, CIA I
	4.	Unit Costing	2	1	K3 (Ap)	Lecture & Discussion	Problem solving	-	Open Book Test, CIA I
	5.	Job Costing	2		K3 (Ap)	Lecture & Discussion	Group Discussion	-	MCQ Test, CIA I
III	Material Costing								
	1.	Material Control - Meaning and Objectives - Purchase	2	1	K2 (U)	Lecture	Group Discussion	Inventory Charts	Quiz, CIA I



		of Materials							
	2.	EOQ - Stores Records - Reorder Levels	3		K3 (Ap)	Lecture & Discussion	Problem solving	Purchase Order Samples	Open book Test, CIA I
	3.	ABC Analysis	2		K4 (An)	Lecture & Discussion	Group Discussion	-	Assignment, CIA I
	4.	Issue of Materials - Methods of Issue - FIFO - LIFO	3	1	K3 (Ap)	Lecture & Discussion	Problem solving	Interactive PPT	Short Test, CIA II
	5.	Base Stock Method	1		K4 (An)	Lecture & Discussion	Group Discussion	-	1 Numerical Test, CIA II
	6.	Specific Price Method - Simple and Weighted Average Method	1	1	K4 (An)	Lecture & Discussion	Computational thinking	Interactive PPT	Oral test, CIA II
<b>IV</b>	<b>Labour Costing</b>								
	1.	Direct Labour and Indirect Labour	2	1	K2 (U)	Lecture & Discussion	Group Discussion	Interactive PPT	Oral Test, CIA II
	2.	Time Keeping Methods and Calculation of Wage Payments	3		K3 (Ap)	Lecture & Discussion	Problem solving	-	Assignment, CIA II
	3.	Time Wages - Piece Wages - Incentives	2	1	K3 (Ap)	Lecture & Discussion	Group Discussion	-	Activity : Preparation of wage sheet with imaginary figures., CIA II
	4.	Different Methods of Incentive Payments - Idle time -Overtime - Labour.	3		K4 (An)	Lecture & Discussion	Problem solving	-	MCQ Test, CIA II
	5.	Turnover - Meaning, Causes and Measurement	2	1	K3 (Ap)	Lecture & Discussion	Group Discussion	-	Short Answer Test, CIA II
<b>V</b>	<b>Overheads Costing</b>								
	1.	Overheads - Definition -	2	1	K2 (U)	Lecture & Discussion	Concept Mapping	Interactive PPT	Oral Test, CIA II

		Classification - Allocation and Apportionment of Overheads							
	2	Basis of Apportionment - Primary and Secondary Distribution	3	1	K3 (Ap)	Lecture & Discussion	Problem solving	-	Quiz, CIA II
	3	Absorption of Overheads - Methods of absorption	2		K4 (An)	Lecture & Discussion	Problem solving	-	Written Test, CIA II
	4	Preparation of Overheads Distribution Statement	2	1	K4 (An)	Lecture & Discussion	Group Discussion	-	Open book Test, CIA II
	5	Machine Hour Rate - Computation of Machine Hour Rate	3		K4 (An)	Lecture & Discussion	Problem solving	-	Quiz, CIA II

**Course Focusing on Employability/ Entrepreneurship/ Skill Development: Skill Development**

**Activities (Em/ En/SD):** Calculation of Cost Sheet, Tender & Quotation

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics**

**Activities related to Cross Cutting Issues:** Computation of Machine Hour Rate

**Sample Questions**

**Part A (1 mark)**

**Choose the Correct Answer:**

- Which of the following is not a characteristic of cost accounting? (K2 -U, CO1)
  - Historical in nature
  - Decision-making oriented
  - Deals with future events

- d) Focused on external reporting
2. Which one of the following Constitute the cost of production? **(K3 -Ap, CO2)**
- a) Work cost + Office and administration overheads
- b) Prime cost + Factory overheads
- c) Work cost + Prime Cost
- d) Work cost + Selling and Distribution overheads

**Fill in the Blanks**

3. Overheads are costs that are \_\_\_\_\_ to specific cost units. **(K1 -R, CO5)**
4. The comparison of cost accounting and \_\_\_\_\_ accounting helps in managerial control. (K1 -R, CO1)
5. Overheads refer to direct costs. True/ False. (K1 -R, CO1)

**Part B (6 marks)**

6. Differentiate management accounting and cost accounting. **(K1 -R, CO1)**
7. From the following particulars, prepare a cost sheet showing the selling price unit:

Rs.

Raw materials 9,100

Labour and other direct expenses 4,000

Factory expenses :80 % of labour and direct expenses.

Office expenses : 10 % of works cost

Selling and Distribution expenses : Rs, 2 per unit sold

Units Produced and sold : 10,000

Percentage of Profit : 20 % of selling price **(K3 -Ap, CO2)**

8. The following information is extracted from the stores ledger:

	Issue of materials
Sep. 1 Opening balance 500 units at Rs. 10	Sep. 9 500 units
6 Purchases 100 units at Rs. 11	22 500 units
20 Purchases 700 units at Rs. 12	30 500 units
27 Purchases 400 units at Rs. 13	
Oct. 13 Purchases 1000 units at Rs. 14	Oct.15 500 units
20 Purchases 500 units at Rs. 15	22 500 units
Nov.17 Purchases 400 units at Rs. 16	Nov. 11 500 units <b>(K3 -Ap, CO3)</b>

9. The standard output has been fixed at 6 units in a day of 8 hours. The normal wages per day is Rs. 12 . determine the total wages including bonus payable under halsey plan when the outputs are 5,8,12 and 15 units per day. Also calculate the labour cost per unit. (K4 - An, CO2)
10. Draw a statement of cost from the following particulars: (K4 -An, CO2)
- Opening stock of materials Rs.2,00,000
  - Opening stock of work-in-progress Rs.60,000
  - Opening stock of finished goods Rs. 5,000
  - Closing stock of materials Rs.1,80,000
  - Closing stock of work-in-progress Rs. 50,000
  - Closing stock of finished goods Rs. 15,000
  - Materials purchased Rs. 5,00,000
  - Direct wages Rs. 1,50,000
  - Manufacturing expenses Rs. 1,00,000
  - Sales Rs. 8,00,000
  - Selling and distribution expenses Rs. 20,00

### **Part C (12 marks)**

11. Describe the causes of labour turnover? (K2 -U, CO2)
12. The cost data of “A” are as follows (in Rs.):
- |   |        |
|---|--------|
| Materials used in manufacturing         | 55,000 |
| Materials used in primary packaging     | 10,000 |
| Materials used in selling the product   | 1,500  |
| Materials used in factory               | 750    |
| Materials used in the office            | 1,250  |
| Labour required in Production           | 10,000 |
| Labour required for factory supervision | 2,000  |
| Direct expenses                         | 5,000  |
| Indirect expenses (Factory)             | 1,000  |
| Administration expenses                 | 1,250  |

Depreciation of Factory building	1,750
Depreciation of office building and equipment	750
Selling expenses	3,500
Freight on material purchased	5,000
Advertising	1,250

Assuming that all the products manufactured are sold , what should be the selling price to obtain a profit of 20% on selling price? (K2 -U, CO5)

13. From the following particulars, write up the store ledger card:  
2013

- Jan. 1 Opening stock 2,000 units at Rs.5 each  
5 Purchased 1,800 units at Rs. 6 each.  
10 Issued 2,400 units  
12 Purchased 1,600 units at Rs. 6.20 each.  
15 Purchased 600 units at Rs. 6.40 each.  
19 issued 800 units  
22 issued 1,200 units  
31 urchased 400 units at Rs. 6.50 each  
31 issued 1,200 units.

Adopt base stock method with FIFO. Base stock is 500 units out of opening stock. (K2 -U, CO1)

14. Ram & Co Ltd has two production and two service departments namely P1, P2, and S1, S2 respectively. From the following information, prepare a statement showing primary distribution of overheads:

Particulars	P1	P2	S1	S2
Area occupied (sq.feet)	1000	800	200	400
Asset value (Rs.'000)	200	100	60	20
No.of workers	80	40	40	20
Light points	20	12	4	4
H.P of machine	20	10	8	2
Direct wages (Rs.'000)	20	16	10	6

Direct materials (Rs.'000)	30	20	6	4
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Total expenses and charges during the period ended are:

Rent rates and taxes	18,000
Power	12,500
Insurance	9,500
Depreciation	38,000
Canteen expenses	5,400
Electricity	3,600
Indirect materials	6,000
Indirect wages	10,400
Repairs & maintenance	19,000
Sundries	5,200 (K4 -An, CO2)

15. Other information relating to these departments were: (K4 -An, CO5)

	Production departments		Service departments		
	X	y	Stores	Time-keeping	Maintenance
No. of employees	20	15	10	8	5
No. of store requisition	24	20 1,200	-- --	-- --	6 --
Machine-hours	1,800				

Apportion the costs of the Service Departments to Production Departments X and Y.

**Dr.S.Mary Pearly Sumathi**

**Head of the Department**

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**Course Instructor**

**Department** : Commerce  
**Class** : III B.Com  
**Title of the Course** : CORE COURSE X: BANKING LAW AND PRACTICE  
**Semester** : V  
**Course Code** : AU235CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235CC2	5	-	-	-	4	5	75	25	75	100

#### Learning Objectives:

1. To help the students understand various provision of Banking Regulation Act 1949 applicable to banking companies including cooperative banks.
2. To trace the evolution of Central Bank and the prevalent banking system, roles and functions.

#### Course Outcomes

On the successful completion of the course, student will be able to:		
1	aware of various provisions of Banking Regulation Act 1949 applicable to banking companies	K1
2	analyse the evolution of Central Banking concept and prevalent Central Banking system, their roles and function in India	K4
3	gain knowledge on the types of accounts, lending sources and concepts of crossing	K2
4	evaluate the endorsement, issue of cheques and grievance redressal	K5
5	understand the overview of e-banking services	K2

## Teaching plan

Unit	Module	Topics	Teaching hours	Assessment hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Banking</b>								
	1	History of Banking - Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System - Phases of Development -	3	1	K1 (R)	Lecture method	Discussion	Video lecture	Oral question session CA-I
	2	Banking Structure in India - Payment Banks and Small Banks - Universal Banking -	2		K1 (R)	Constructivist learning	Think-Pair-Share	-	short Test Discussion CA-I
	3	Commercial Banking functions - Role of Banks in Economic Development.	2	1	K1 (R)	Constructivist learning	Think-Pair-Share	-	short Test Discussion CA-I
	4	Commercial Banking: Definition - Classification of Banks. Banking System -	2		K1 (R)	Inquiry-Based Learning	Brainstorming	-	Quiz Short Test CA-I
	5	Central Banking: Definition -Need - Principles - Central Banking Vs. Commercial Banking - Functions of	3	1	K1 (R)	Simulation-Based Learning	Conceptual Demonstration	Youtube Videos	Class Test



		Central Bank.							
<b>II</b>	<b>RBI</b>								
	1	Establishment - Objective - Legal Framework - Functions - SBI - Origin and History - Establishment Indian Subsidiaries - Foreign Subsidiaries -Non- Banking Subsidiaries -	3	1	K4 (An)	Constructivis t learning	Concept Mapping	PPT	Multiple Choice Questions CA-I
	2	Personal Banking - International Banking - Trade Financing - Correspondent Banking -	2		K4 (An)	Lecture method with PPT	Brainstorming	PPT	Short Test CA-I
	3	Co-operative banks - Meaning and Definition - Features - Co-operative banks Vs. Commercial Banks - Structure -	2	1	K4 (An)	Collaborative Learning	Group Discussion	-	Oral question session & Short test CA-I
	4	NBFC - Role of NBFC - RBI Regulations - Financial Sector Reforms - Sukhmoy Committee 1985 - Narasimham Committee I and II –	3		K4 (An)	Lecture method with PPT	Brainstorming	PPT	Short Test CA-I
	5	Prudential Norms: Capital Adequacy Norms - Classification of Assets And Provisioning - Meaning, Structure of Interest Rates - Short Term and Long Term -	2	1	K4 (An)	Lecture method	Think-Pair- Share	-	Short Test, Formative assessment

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	1	Meaning - Services - E-banking and Financial Services - Initiatives - Opportunities - Internet Banking Meaning - Internet Banking vs. Traditional Banking - Services - Drawbacks -	3	1	K2 (U)	Inquiry-Based Learning	Team Teaching	-	Group Discussion CA-II
	2	Frauds in Internet Banking. Mobile Banking - Anywhere Banking - Anytime Banking - Electronic Mobile Wallets.. Supervision.	2		K2 (U)	Lecture with visualization	Concept Mapping	Youtube video	Short test CA-II
	3	ATM Evolution - Concept - Features - Types -. Electronic Money - Meaning - Categories - Merits of e-money - between NEFT & RTGS -	3	1	K2 (U)	Inquiry-Based Learning	Brainstorming	-	Open book test CA-II
	4	National Electronic Funds Transfer (NEFT) - Real Time Gross Settlement (RTGS) - Difference Meaning - Steps - Benefits -Monetary Policies - Final Sector Reforms -	2		K2 (U)	Inquiry-Based Learning	Team Teaching	-	Group Discussion CA-II
	5	Chakravarthy Committee 1985 - Narasimham Committee I &II - Prudential Norms Capital Adequacy Norms - Classification of Assets &	2	1	K2 (U)	Conceptual Demonstration	Seminar	-	Formative Assessment

		Provisions.							
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Course Focussing on Employability/ Entrepreneurship/ Skill Development : Entrepreneurship Activities (Em/ En/SD):

- Discuss different management functions.
- Draft the steps in decision making.
- Write the leadership qualities of a businessman you like the most
- Describe the steps involved in the selection process.

**Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity):**

**Professional Ethics Activities related to Cross Cutting Issues:**

Power point presentation on Selection Procedure and Management by Objectives

### **Sample Questions**

#### **Part A (1 mark)**

1. Which of the following is a type of bank under the Indian banking structure? **(K-1, CO-1)**  
a) Central Bank              b) Regional Rural Bank              c) Co-operative Bank              d) All the above
2. which Act governs banking companies in India ? \_\_\_\_\_. **(K-1, CO-1)**
3. State whether the following statement is True or False “ Universal banking refers to providing a wide range of banking and financial services under one roof”. (K-1, CO-2)
4. In which year RBI was established? (K-1, CO- 2)  
a) 1947                      b) 1935                      c) 1950                      d) 1949
5. what Committee (1985) was formed to examine the performance of the financial system in India? \_\_\_\_\_. (K-2, CO- 3)
6. State whether the following statement is True or False “Fixed Deposit Receipts (FDRs) are demand deposits”. (K-1, CO-3)
7. Which of the following is not a negotiable instrument? (K-1, CO-4)  
a) Cheque                      b) Bill of Exchange                      c) Promissory Note                      d) Fixed Deposit Receipt
8. Under which section the RBI provides statutory protection to collecting bankers of the Negotiable Instruments Act? Section \_\_\_\_\_. (K-1, CO- 4)

9. State whether the following statement is True or False. "Internet banking and mobile banking are examples of e-banking". (K-1, CO-5)
10. What is the best suited for RTGS? (K-2, CO- 5)
- a) Low-value retail payments      b) High-value real-time settlements      c) Salary credit      d) ATM transactions

**-Part B (6 marks)**

1. Write a short note on the classification of banks in India.(K-3, CO-1)
2. Explain the functions of the Reserve Bank of India.(K-2, CO-1)
3. Distinguish between Co-operative Banks and Commercial Banks.(K-4, CO-2)
4. What are the key components of KYC norms? (K-1, CO-2)
5. Define a Negotiable Instrument and list its essential features. (K-1, CO-3)
6. State the differences between a Savings Account and a Current Account. (K-1, CO-3)
7. What are the characteristics of endorsement? (K-1, CO-4)
8. State the statutory protection available to a collecting banker. (K-1, CO-4)
9. Write a short note on electronic money and its types. (K-3, CO-5)
10. Mention the functions of ATM and the advantages of using it. . (K-1, CO-5)

**Part C (12 marks)**

1. Describe the development phases of the Indian Banking System. Explain the role of banks in economic development. (K-2, CO-1)
2. Discuss the functions of RBI in detail. How does it regulate NBFCs? (K-2, CO-1)
- 3.What are the different types of bank lending? Explain the principles and securities of bank lending. (K-1, CO-2)
4. Define 'Endorsement'. Discuss the rules regarding endorsement and explain the difference between a paying banker and a collecting banker. (K-1, CO-2)
- 5.What is e-banking? Describe its services, advantages, and the role of NEFT and RTGS in modern banking. (K-1, CO-3)
6. Compare and contrast the Chakravarthy Committee and Narasimham Committee recommendations. (K-4, CO-3)
7. Explain the different types of endorsements and their legal implications. (K-2, CO-4)
8. Describe the process of opening a bank account and the importance of the passbook in banking operations. (K-2, CO-4)
9. Explain Internet banking vs. Traditional banking in terms of services and security. (K-2, CO-5)
10. Elaborate on the classification of assets and provisioning norms followed by banks as per prudential regulations. (K-4, CO-5)

**Dr. S. Mary Pearly Sumathi**  
**Head of the Department**

**Dr. G.Hesil Jerda**  
**Course Instructor**

**Department** : Commerce  
**Class** : III B.Com  
**Title of the Course** : CORE COURSE XI : INCOME TAX LAW AND PRACTICE I  
**Semester** : V  
**Course Code** : AU235CC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235CC3	5	–	–	–	4	5	75	25	75	100

**Learning Objectives:**

1. To understand the basic concepts & definitions under the Income Tax Act, 1961.
2. To compute the residential status of an assessee and the incidence of tax.

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	Demonstrate the understanding of the basic concepts and definitions under the Income Tax Act	<b>K2</b>
2.	Assess the residential status of an assessee & the incidence of tax	<b>K3</b>
3.	Compute income of an individual under the head salaries	<b>K3</b>
4.	Ability to compute income from house property	<b>K3</b>
5.	Evaluate income from a business carried on or from the practice of a profession	<b>K5</b>

**K2**-Understand; **K3** –Apply; **K5** – Evaluate

**Teaching plan**

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
<b>I</b>	<b>Introduction to Income Tax</b>								
	1	Introduction to Income Tax	2	1	K2(U)	PPT, Simulation based Learning.	Inquiry-Based Learning,	Interactive PPT.	Simple Questions, CIA I
	2	History - Objectives of Taxation	2		K2(U)	Lecture with Discussion, PPT.	Brain storming	Interactive PPT.	Assignment, Class Test CIA I
	3	Features of Income Tax	2	1	K2(U)	Lecture with Discussion, PPT	Collaborative Learning.	Interactive PPT	Open book test, CIA I.
	4	Meaning of Income-Types-Important Definitions under the Income Tax Act- Assessee	3		K2(U)	PPT, Lecture with Discussion	Lateral Thinking.	Interactive PPT	Oral questions, CIA I.
	5	Types-Incomes Exempted under Section 10.	3	1	K2(U)	PPT, Lecture	Peer Learning ,Brain Storming,,	-	Assignments, Open Book Test, Questions, CIA I
<b>II</b>	<b>Residential Status</b>								
	1	Residential Status	2	1	K2(U)	PPT, Lecture with Discussion.	Blended Learning,	Interactive PPT	Problem-Solving,Oral Questions, CIA I
	2	Residential Status of an Individual-	1		K3(Ap)	PPT, Lecture with	Lateral Thinking.	Interactive PPT	Quick quizzes, Peer



		Company-HUF				Discussion.			discussions and concept maps, - Diagram-based labeling tasks, CIA I
	3	Basic Conditions-Additional Conditions	2	1	K2(U)	PPT, Lecture with Discussion.	Inquiry-Based Learning,	Interactive PPT	Problem-Solving Assignments, CIA I
	4	Incidence of Tax and Residential Status	2		K3(Ap)	PPT, Lecture with Discussion.	Brain Storming	Interactive PPT	Problem Solving, Class Test, CIA II
	5	Problems on Residential Status	3		K3(Ap)	PPT, Lecture with Discussion.	Lateral thinking	-	Problem Solving .CIA II
	6	Incidence of Tax	2	1	K3(Ap)	PPT, Lecture with Discussion.	Brain Storming	-	Problem Solving, CIA II
III	<b>Income from Salary</b>								
	1	Computation of Salary Income - Features of Salary .	3	1	K2(U)	PPT, Lecture with Discussion.	Inquiry-Based Learning.	Interactive PPT	Assignment, CIA II
	2	Allowances - Types of Allowances - Perquisites - Kinds of Perquisites	3		K2(U)	PPT, Lecture with Discussion.	Brain storming	Interactive PPT	Online Assignment, CIA II
	3	Types of Provident Fund-Gratuity-Pension-Commutation of Pension-	3	1	K3(Ap)	PPT, Discussion	Collaborative Learning.	Interactive PPT	Class Test, CIA II
	4	Deduction of	2		K3(Ap)	Discussion	Lateral	-	Online

		Salary					Thinking.		Quiz, Assignment, CIA II
	5	Profits in Lieu of Salary.	1		K3(Ap)	Discussion	Inquiry Based Learning	Interactive PPT	Oral Test, CIA II
<b>IV</b>	<b>Income from House Property</b>								
	1	Income from House Property –	2	1	K2(U)	PPT, Lecture with Discussion	Inquiry Based Learning	Interactive PPT	Problem Solving, Assignment, CIA II
	2	. Basis of Charge – Annual Value	2		K2(U)	PPT, Lecture with Discussion	Lateral Thinking	-	Problem Solving, CIA II
	3	Gross Annual Value.	2		K3(Ap)	PPT, Lecture with Discussion	Inquiry Based Learning,	Interactive PPT	Problem Solving, CIA II
	4	Net Annual Value of Let-out Property.	3	1	K3(Ap)	PPT, Lecture with Discussion	Blended Learning	Interactive PPT	Online Assignment, CIA II
	5	Self-Occupied Property – Amenities - Deductions	3	1	K4(An)	Discussion	Application-Oriented Learning,	-	Peer-assessed derivation and graphs, CIA II
<b>V</b>	<b>Profits and Gains from Business or Profession</b>								
	1	Income from Business or Profession - Allowable Expenses - Not Allowable Expenses .	2	1	K2(U)	PPT, Discussion	Lateral Thinking	Interactive PPT.	Conceptual quiz on both postulates, Timeline assignment: pre- and post-Einsteinian physics, Short essay: “Why classical mechanics fails at

									relativistic speeds”, CIA II
	2	General Deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed Incomes – Investments.	2		K2(U)	Discussion	Inquiry Based Learning,		Draw and interpret spacetime diagrams, MCQs on light cones, interval invariance, Peer quiz on spacelike/ timelike intervals, CIA II
	3	Compulsory Maintenance of Books of Accounts	2		K3 (Ap)	Lecture ,Discussion	Brain Storming.	-	Problem Solving, CIA II
	4	Audit of Accounts of Certain Persons.	2	1	K5 (E)	PPT, Discussion	Blended Learning	-	Assignment, CIA II
	5	Special Provisions for Computing Incomes on Estimated Basis.	2		K5 (E)	Discussion.	Application-Oriented Learning.	Interactive PPT	Assignment, Class Test, CIA II
	6	Computation of Income from Business or Profession.	2		K5 (E)	Discussion	Inquiry based learning	-	Problem Solving, CIA II

**Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability, Skill Development Activities (Em / En /SD):** E filing of Return of Income Practical Session, Budget Discussion

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): -  
Environment Sustainability activities related to Cross Cutting Issues:-**

- Assignment:1.Problems from Salary Income  
2.Problems from House Property  
3. Problems from Profits and Gains from Business or Profession.

**Sample Questions  
Part A (1mark)**

**Fill up the blanks with correct answer.**

1. \_\_\_\_\_ year the residential status of an assessee may change.(Co-2, K-U)
- 2.Incidence of tax on a tax payer depends on his \_\_\_\_\_ and also on place and time of accrual or receipt of income.(Co-2,K-U)
3. A person who is deemed to be an assessee for some other person is called \_\_\_\_\_(Co-4,K-R)
4. Interest on loan paid prior to completion of construction of house shall be allowed as deduction in \_\_\_\_\_ instalments for 5 years.(Co-4,K-R)
5. \_\_\_\_\_ means the purchase and sale or manufacture of a commodity with a view to make profit. .(Co-2,K-U)
6. \_\_\_\_\_ means the activities for earning livelihood which requires intellectual skill or manual skill. (Co-2,K-U)

**Part B (6 marks)**

1. Mr.Maran a citizen of U.K. came to India for the first time on 1.5.2017.He stayed here without any break for 3 years and left for Bangladesh on 1.5.2020.He returned to India on 1.04.2019 and went back to the U.K. on 1.12.2021. He was posted back to India on 20.01.2024. Compute his residential status for the Assessment Year 2025-2026.
2. Write a short note on different types of resident.(Co-2,K-U)
- 3.Mr.Ramesh has the following incomes for the Financial Year 2023-2024:
  - i) Income from house property situated in London Rs.40,000
  - ii) Income from salary received in India for services rendered in London(computed) Rs.28,000
  - iii) Profit from business in London controlled from India. Rs.1,20,000
  - iv) Profit from Kanpur business Rs.1,10,000
  - v) Agriculture income in India Rs.10,000Compute the gross total income of Mr.Ramesh for the Assessment Year 2025-2026, if he is i) Ordinarily Resident in India ii) Non Resident (Co-2,K-Ap)
- 4.Mr.Prasad has furnished the following particulars for the Previous Year 2021-2022.Compute his gross total income if he is a non-resident:

- i) Salary for 3 months received in India(Computed) Rs.9,000
- ii) Dividends received in Germany from British Companies out of which Rs.3,000 were remitted to India. Rs.22,000
- iii) Income from a business in Pakistan being controlled from India Rs.10,000
- iv) Interest on Savings Bank Deposits in State Bank of India Rs.1,000
- v) Amount brought to India out of past untaxed profit earned Japan Rs.20,000
- vi) Income from house property in India (computed) Rs.3,400 (Co-4,K-Ap)

5.The particulars of a residential house are given below for the Assessment Year2022-2023

	Rs.
Municipal Value	44,000
Fair Rent	48,000
Standard Rent	36,000
Actual Rent	37,200
Municipal Taxes paid	8,800
Ground rent payable	60
Interest on money borrowed for construction	5,000
Collection charges actually paid	300

The assessee mortgaged the property for Rs. 36,000 which was spent on his daughter's marriage. The assessee paid interest of Rs.3,000 on the mortgage loan this year. Compute his income from house property.(Co-4,K-An)

6. Mr.Dilip owns a big house, the construction of which was completed in May 2017.50% of the floor area is let out for residential purposes on a monthly rent of Rs.3,200. However, this portion remained vacant for one month during 2021-2022. 25% of the floor area is used by the owner for the purpose of his profession, while the remaining 25% of the floor area is utilized for the purpose of his residence. Other particulars of the house are as follows:

	Rs.
Municipal Valuation	75,000
Standard Rent	90,000
Municipal Taxes paid	12,000
Repairs	3,000
Interest on capital borrowed for repairs.	28,000

Compute the taxable income under the head house property of Mr.Dilip for the Assessment Year 2022-2023.(Co-4,K-An)

7. Mr.N.prepared the following profit & loss account of his cloth shop for the year ended 31<sup>st</sup> March,2024.Compute his income from the business for the Assessment Year 2025-26

**Profit & Loss Account**  
**(for the year ended 31<sup>st</sup> March,2024)**

	<b>Rs.</b>		<b>Rs.</b>
To Salaries and Wages	33,000	By Gross Profit	3,34,725
To Rent etc.	1,600	By Gift received from relatives	275
To Household expenses	82,000		
To Income Tax	900		
To Advertisement	800		
To Postage Expenses	600		
To Gift to relatives	900		
To Fire Insurance Premium	400		
To Life Insurance Premium	2,100		
To Bad debts Reserve	800		
To Audit Fees	400		
To Net profit transferred to Capital A/ C	2,11,500		
	<b>3,35,000</b>		<b>3,35,000</b>

8. Given below is the Profit & Loss Account of a Timber Merchant for the year ended 31<sup>st</sup> March 2024.

	<b>Rs.</b>		<b>Rs.</b>
To Opening stock	25,000	By Sales	6,00,000
To Purchases	2,50,000	By Rent of property	15,000
To wages	1,00,000	By Closing stock	35,000
To Audit fees	1,000		
To Repair (House property)	2,000		
To General charges	1,500		
To Commission for raising Loan	1,000		
To Bad debts Reserve	500		
To Bad debts	2,000		
To Interest on Capital	10,500		
To Contribution to Staff Welfare Fund	2,500		
To Provision for Income Tax	1,500		
To Depreciation(Allowable)	2,500		
To Net Profit	2,50,000		
	<b>6,50,000</b>		<b>6,50,000</b>

You are required to compute his total income for the Assessment Year 2025-'26

**Part C (12 marks)**

1. .Mr.Ramesh, who was born and brought up in India, went for further studies to U.K. on 1<sup>st</sup> March,2020 and came back to India on 1<sup>st</sup> October,2021 early in the morning. Compute his residential status for the Assessment Year 2025-2026.(Co-2,K-Ap)
2. Ram is Karta of Hindu Undivided Family. He went outside India on 1<sup>st</sup> May,2023. He came back on 10<sup>th</sup> Feb, 2024. In his absence, the business of the family was controlled by his brother. The family has a business in India as well as in China. Compute the residential status of HUF for the Assessment Year 2025-26.(Co-2,K-Ap)
3. Kumar is an Indian Citizen. He went out of India on 15<sup>th</sup> Aug 2024for a service in a company in Japan and came back to India on 1<sup>st</sup> March 2024 to meet his family. During the Previous Year his details of receipts were as follows.
  1. Income from salary in Japan Rs.1,60,000 (computed)
  2. Interest on debenture of an Indian Company received in Japan Rs.18,000 (Gross)
  3. Taxable income from house property in Rajasthan Rs.18,500
  4. Dividend on shares of foreign company Rs.7,500, received out of India.
  5. Agriculture income, land situated in Rajasthan Rs.13,500
  6. Interest received from a firm in Japan, remitted to India Rs.9,200
  7. Income from a business in Rajasthan:
    - a) From 1<sup>st</sup> April, 2021 to 31<sup>st</sup> July,2021 Rs.48,000
    - b) From 1<sup>st</sup> August, 2021 to 31<sup>st</sup> March, 2022 Rs.60,000
  8. Payment from Public Provident Fund Rs.10,000
  9. Income from Indian Partnership Firm Rs.20,000
  10. Dividend from Indian Company Rs.5,000
  11. Indian Agricultural income Rs.12,000Compute his Residential Status and Gross Total Income.(Co-2,K-Ap)
4. Mr. Hari has the following incomes for the PY ending on 31<sup>st</sup> March 2024.
  - i) Income from salary in India from a company(computed) Rs.50,000

- ii) Dividend (gross) from an Indian Company received in England and spent there Rs.10,000
- iii) Income from house property in India received in Pakistan Rs.20,000
- iv) Dividend from a foreign company received in England and deposited in a bank there Rs.10,000

v) Income from business in Kolkata managed from U.S.A. Rs.20,000

vi) Income from business in the U.S.A. (controlled from Kanpur Head Office) Rs.12,000

vii) Income was earned in Australia and received there, but brought into India Rs.25,000

viii) His maternal uncle sent a Bank Draft from France as a gift to him on his marriage Rs.20,000

Compute the gross total income, if he is i) Ordinarily Resident, ii) Not- Ordinarily Resident and iii) Non-Resident. (Co-2, K-Ap)

**5.** Mr. Hari owns three houses in Agra city. He got a house as a gift from a widow on the condition that she will be paid Rs.12,000 per annum for her maintenance throughout her life. The house has been let at Rs.2,300 p.m. and the municipal taxes paid Rs.3,000.

The value of the second house according to municipal records is Rs.14,800 and standard rent Rs.15,000, but it has been let out at Rs.1,500 p.m. and the tenant has undertaken to bear the cost of repairs. Municipal taxes paid amounted to Rs.2,000.

The third house which was constructed in 1.1.2016 with a borrowed capital of Rs.1,50,000 @ 10% per annum interest from a firm of Sydney (Australia), is occupied by Mr. Hari as his residence. Municipal valuation of this house is Rs.8,000 per annum and the municipal tax is levied @ 10% but it could not be paid during the year. The outstanding loan on 1.4.2021 was Rs.1,20,000 and nothing was repaid out of capital sum during the year. Interest has been remitted to the Sydney firm without deducting any tax from it and there is no person in India who can be treated as the agent of that firm in India. Compute his income from house property for the Assessment Year 2025-26. (Co-2, K-An)

**6.** Mr. Kumar is the owner of three houses:

Particulars	House A	House B	House C
Annual Fair Rent	18,000	15,000	12,000
Municipal Valuation	15,000	20,000	10,000
Let out (per month)	2,000	1,500	1,250
Use by tenant	Residential	Office	Residential
Construction started	30.5.2016	1.1.2016	2.3.2014
Construction completed	1.4.2019	1.6.2019	31.3.2014
Repair expenses	1,000	-	4,000
Collection charges	2,000	500	-
<b>Interest on Loan:</b>			
i) For construction	10,000	-	-
ii) For the marriage of daughter	-	6,000	-
iii) For repair	-	-	1,000

Municipal tax is 10% of municipal valuation. The municipal tax of House 'A' was paid by the owner but municipal tax of house



'B' was not paid up to 31<sup>st</sup> March, 2022. The municipal tax of house 'C' was paid by the tenant. The third house remained vacant for 4 months. Compute income from house property for the Assessment Year 2025-26. (Co-2, K-An)

7. On the basis of Trading and P&L Account of Mr. Harish, compute his Income from Business for the Assessment Year 2025-26

	<b>Rs.</b>		<b>Rs.</b>
To Salary	1,00,000	By Gross Profit	5,96,260
To Advertising	45,500	By Rent on Property	48,000
To Office expenses	92,000	By Refund of Income tax	3,000
To Insurance Exp. (Goods)	8,600	By Bad debts recovered	7,800
To Fire Insurance Premium (H.P)	3,400		
To Life Insurance Premium	30,000		
To Depreciation on motor	13,000		
To Tax provision	1,000		
To Entertainment Exp.	18,500		
To Cost of Patent	21,000		
To Motor Exp.	12,000		
To Bad debts	2,500		
To General Exp.	3,000		
To Net profit	3,04,060		
	<b>6,55,060</b>		<b>6,55,060</b>

**Other Information:**

a) Advertising includes:

- i) Goods presented to customers (30 articles @ Rs.800 each);
- ii) T.V. Prizes to customers (two T.V. @ Rs.4,500 per set);
- iii) Diaries/ Calendars Rs.3,000;
- iv) Balance amount Newspapers Advertisement.

b) Salary paid to one employee.

c) Recovery of Bad Debts includes Rs.6,000 which was not accepted by I.T.O. for deduction in 2020-21

d) Cost of motor is Rs.1,00,000 on which depreciation allowed @ 15% p.a.

**Dr.S.Mary Pearly Sumathi**

**Head of the Department**

**Dr.S. Mary Pearly Sumathi**

**Course Instructor**

**Department** : Commerce  
**Class** : III B.Com  
**Title of the Course** : Discipline Specific Elective I: a) Entrepreneurial Development  
**Semester** : V  
**Course Code** : AU235DE1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE1	4	–	–	–	3	4	60	25	75	100

**Learning Objectives:**

1. To impart basic entrepreneurial skills in promoting industries.
2. To explore new vistas of entrepreneurship and to generate innovative business ideas.

**Course Outcomes**

COs	Upon completion of this course, students will be able to:	CL
1	understand the meaning and characteristics of entrepreneurship	K2
2	gain knowledge in the aspects of legal compliance of setting up of an enterprise	K2
3	develop an understanding on the role of MSME in economic growth	K2
4	identify the various business opportunities and idea generation	K3
5	understand the process of setting up an enterprise	K4

### Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
<b>I</b>	<b>Introduction to Entrepreneur</b>								
	1	Meaning of Entrepreneurship - Characteristics of Entrepreneurship	2	1	K1(R)	Lecture Method	Brainstorming	Interactive PPT	al Questions, CIA I
	2	Types of Entrepreneurship - Self Employment	2		K3(Ap)	Case Study Method	Real-life Case discussion	NPTEL Lectures on Entrepreneurship	Quiz, CIA I
	3	Difference between Entrepreneurship and Employment	1	1	K2(U)	Concept Mapping	Group Discussion	Mind Map	Group Activity, CIA I
	4	Meaning of Entrepreneur - Traits - Classification	2		K2(U)	KWL	Reflective thinking	YouTube (TEDx Talks on Entrepreneurs)	Oral presentation on famous Indian entrepreneurs, CIA I
	5	Functions - Entrepreneurial Scenario in India.	2	1	K3(Ap)	Presentation	Flipped Classroom	<a href="https://www.startupindia.gov.in/">https://www.startupindia.gov.in/</a>	Reflection writing: "Would I be an entrepreneur or Employee

									and Why?" , CIA I
II	Design Thinking								
	1	Idea Generation - Identification of Business Opportunities	2	1	K1(R)	Demonstrati on	Experiential learning	NPTEL Lectures on Design Thinking	Slip test, CIA I
	2	Design Thinking Process - Creativity - Invention - Innovation - Differences	2	1	K3(Ap)	Lecture	Group discussion	NPTEL Lectures on Design Thinking	Oral Presentati on, CIA I
	3	Value Addition - Concept and Types	2		K2(U)	Inquiry based learning	Flipped Classroom	NPTEL Lectures on Design Thinking	Quiz, CIA I
	4	Tools and Techniques of Generating an Idea	2	1	K2(U)	Chart Method	Chart Preparation	NPTEL Lectures on Design Thinking	Short note Preparatio n, CIA I
	5	Turning Idea into Business Opportunity.	1		K2(U)	Content Mind Map	Mind mapping	NPTEL Lectures on Design Thinking	Assignme nt, CIA I
III		Setting Up an Enterprise							
	1	Process of Setting Up an Enterprise - Forms of an Enterprise.	2	1	K1(R)	Comparative Teaching	Mind mapping	Start-up India Portal	Slip Test, CIA I
	2	Sole Proprietorship - Partnership	2	1	K2(U)	Active learning	Brainstormin g	Think-Aloud	SWOT Analysis of small businesses , CIA I
	3	Limited Liability Partnership Firm - Joint Stock Company	2		K2(U)	Inquiry based Learning	Group Discussion	Digital Notes	Oral Presentati on, CIA I

		-							
	4	One Man Partnership - Choice of Form of an Enterprise	1	1	K2(U)	Game based learning	Group Simulation	Ministry of MSME PDFs	Group discussion , CIA II
	5	Feasibility Study - Marketing, Technical, Financial, Commercial and Economical	2		K3(Ap)	Concept definition	Peer Learning	Venn diagram	Open Book Test, CIA II
<b>IV</b>	<b>Business Model Canvas and Formulation of Project Report</b>								
	1	Introduction - Contents of Project Report	2	1	K2(U)	Demonstration	Experiential learning	Interactive PPT	Oral Questions, CIA II
	2	Project Description - Market Survey	2		K2(U)	Lecture	Group discussion	Think-Aloud	Assignment, CIA II
	3	Fund Requirement - Legal Compliance of Setting Up of an Enterprise	2	1	K3(Ap)	Inquiry based learning	Flipped Classroom	MSME: <a href="https://udyamregistration.gov.in/">https://udyamregistration.gov.in/</a>	Quiz, CIA II
	4	Registration - Source of Funds	2		K2(U)	Chart Method	Chart Preparation	MSME: <a href="https://udyamregistration.gov.in">https://udyamregistration.gov.in</a>	Quiz, CIA II
	5	Modern Sources of Funds.	1	1	K2(U)	Content Mind Map	Jigsaw learning	Mind map	Slip Test, CIA II
<b>V</b>	<b>MSME's and Support Institutions</b>								
	1	Government Schemes and Women Entrepreneurship - Importance of MSME for Economic Growth - MSME -	2	1	K2(U)	Lecture	Brainstorming	Venn diagram	Open book test
	2	Definition - Role of	2		K1(R)	Chalk &	Group	<a href="https://ww">https://ww</a>	Slip Test

		Government Organizations in Entrepreneurship Development				Talk	Discussion	w.niti.gov.in/reports	
	3	MSME DI - DIC - Khadi and Village Industries Commission, NSIC - NABARD, SICVI, SFC, SDC, EDII, EPCCB	3	1	K1(R)	Lecture Method	Peer Teaching	Interactive PPT	Oral Test
	4	Industrial Estates Government Schemes - Prime Minister Employment Generation Programme	1		K2(U)	Concept based discussion	Inquiry-Based Learning, Peer Teaching	Video Lecture, Interactive PPT	Quiz
	5	Women Entrepreneurship in India	1	1	K3(Ap)	Lecture Method	Project Based learning	Interactive PPT	Project based presentation

Course Focussing on **Employability/ Entrepreneurship/ Skill Development: Employability, Skill Development**

**Activities (Em / En /SD): Entrepreneurial Activity:** Women Entrepreneurship in India (Essay)

**Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): -  
Environment Sustainability activities related to Cross Cutting Issues:-**

Assignment: Design Thinking – Ideation Prototype

**Sample questions**

**Part A (1 mark)**

1. Which of the following is **not** included in a typical business plan? **(K1-R, CO-2)**  
a) Market analysis                      b) Organization structure                      c) Financial projections                      d) Movie reviews
2. A business plan is primarily used for: **(K2-U, CO-2)**  
a) Advertising    b) Fundraising    c) Hiring    d) Social media marketing
3. MSME stands for Micro, Small, and Medium Enterprises. (True/ False). True/False **(K2-U, CO-2)**
4. Fulfilling the legal procedures for registering and operating a business is known as \_\_\_\_\_. **(K1-R, CO-3)**
5. The key components of a business plan in a single-page format described as \_\_\_\_\_ **(K1-R, CO-4)**

**Part B (6 marks)**

1. Discuss the traits and functions of a successful entrepreneur. **(K1-R, CO-1)**
2. Describe the stages involved in the design thinking process. **(K2-U, CO-3)**
3. List and explain various forms of enterprises. **(K2-U, CO-1)**
4. What are the major contents of a project report? **(K3-Ap, CO-4)**
5. Explain the role of SIDBI in promoting entrepreneurship in India. **(K1-R, CO-5)**

**Part C (12marks)**

1. Define entrepreneurship. Explain its characteristics and how it differs from employment **(K1-R, CO-1)**
2. Explain the process of turning an idea into a business opportunity using design thinking tools. **(K3-Ap, CO-3)**
3. Compare and contrast different forms of enterprise. How does one choose the right form? **(K2-U, CO-1)**
4. Describe modern sources of funding and legal steps required in setting up an enterprise. **(K3-Ap, CO-3)**
5. Evaluate the impact of MSME on economic development and employment generation in India. **(K2-U, CO-1)**

**Head of the Department**

**Dr. S. Mary Pearly Sumathi**

**Course Instructor**

**Dr.C.Braba**

**Department** : Commerce  
**Class** : III B.Com  
**Title of the Course** : Discipline Specific Elective II: a) Research Methodology  
**Semester** : V  
**Course Code** : AU235DE4

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU235DE4	4	-	-	-	3	4	60	25	75	100

**Learning Objectives:**

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

**Course Outcomes**

On the successful completion of the course, students will be able to:		
1.	understand the concept and different types of research studies	<b>K2</b>
2.	formulate the research problem for preparing research design	<b>K3</b>
3.	assess the review of literature and frame sample design	<b>K3</b>
4.	identify the methods of collecting data and make use of statistical tools to analyse the data	<b>K4</b>
5.	preparation of research report	<b>K5</b>

**K2** - Understand; **K3** – Apply; **K4** - Analyse; **K5** – Evaluate



### Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-resources	Assessment/Evaluation
<b>I</b>	<b>Introduction to Research</b>								
	1.	Concept, Definition	2	1	K2(U)	Lecture with Visual Aids such as PPT	Think-Pair-Share	Interactive PPT	Oral Presentation, CIA I
	2	Characteristics, Objectives , Nature	2		K2(U)	Group Discussion.	Inquiry-Based Learning,	Interactive PPT	Oral test
	3	Importance of Research	2	1	K2(U)	Case Study	Brainstorming	Interactive PPT,	Conceptual Quiz, CIA I
	4	Classification of Research: Pure and Applied, Descriptive and Analytical.	2		K2(U)	Case-Based Approach,	Group Discussion, Case Analysis.	Interactive PPT	Formative Quiz , CIA I
	5	Quantitative and Qualitative, Conceptual and Empirical, Exploratory and Survey	1	1	K2(U)	Case Study	Brainstorming	Interactive PPT	Class Test ,CIA I
<b>II</b>	<b>Research Problem and Research Design</b>								
	1.	Research Problem: Concept, Criteria for Selecting Research	2	1	K3(A)	Reflective Thinking,	Think-Pair-Share, Inquiry-	Interactive PPT, Notes/Slides	Assignment, CIA I

		Problem ,					Based Learning		
	2	Selection of the Research Problem, Steps in selecting the Research Problem.	1		K3(A)	Case Study	Case based learning	Interactive PPT	Oral Presentation
	3	Research Design: Definition, Classification , Features ,	2		K3(A)	Concept Demonstration	Think -Pair-Share	Interactive PPT	Oral Test
	4	Types of Research Design; Selection of Research Problem,	2	1	K3(A)	Lecture with visualization,	Collaborative Learning	You tube videos,	Formative Quiz using Quizzex,
	5	Features and Criteria of Good Research Design	2	1	K3(A)	Concept-based discussion	Concept Mapping	Interactive PPT	Short Test
<b>III</b>	<b>Review of Literature and sampling design</b>								
	1	Introduction, Levels of Information,	2	1	K3(A)	Conceptual Demonstration, Inquiry -based approach	Inquiry-Based Learning	Interactive PPT	Assignment,
	2	Types of Information Sources	2		K3(A)	Simulation-Based Learning,	Think-Pair-Share,	Interactive PPT	Oral Presentation
	3	Sampling Design: Concept, Factors Affecting the Size of the Sample,	2	1	K3(A)	Concept-based discussion	Peer Teaching	Interactive PPT	Group Presentation

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	1	Introduction, Report Drafting,	2	1	K2(U)	Lecture method	Peer Learning,	Video Lectures	Project based Presentation,
	2	Steps: Statement of Problem and its Analysis	2		K3(A)	Constructivist Learning	Project based learning	-	Oral Presentation
	3	Outline of Research Work, Rough Draft, Redrafting,	2	1	K3(A)	Constructivist Learning	Project based learning	-	Project based Presentation,
	4	Bibliography, Final Draft,.	2		K3(A)	Inquiry based approach	Project based learning	Notes/Slides	Formative Assessment
	5	Contents of the Research	1	1	K2(U)	Lecture method	Project based learning	-	Lecture method

### **Employability/ Entrepreneurship/ Skill Development : Skill Development**

**Activities (Em/ En/SD):** Develop Research Design of their own study area

**Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics**Activities related to Cross Cutting Issues :

#### **Assignment :**

Prepare a questionnaire for the identified research problem

Statement of the problem , Collect a few reviews of literature.

### **Sample questions**

#### **Part A (1 mark)**

1. Applied research is also known as \_\_\_\_\_.(K1-R, CO-1)  
a) Pure research    b) Action research    c) Descriptive research    d) Exploratory research
2. Researcher is required to prepare a plan of action is known as \_\_\_\_\_.(K2-U, CO-2)
3. The total area can be divided into groups is knows as\_\_\_\_\_.(K2-U, CO-3)
4. In Sampling the lottery method is used for \_\_\_\_\_. (K1-R, CO-4)
5. A small discussion group without a fixed questionnaire is called as\_\_\_\_\_. (K2-U, CO-5)

#### **Part B (6 marks)**

1. Explain Conceptual and Empirical research. (K2-U, CO-1)
2. What are the factors to be considered while selecting a research problem? Describe the Sampling Concepts and Terminologies. (K2-U, CO-2)
3. State the uses of focus group. (K1-R, CO-3)
4. Interpret characteristics of good sample design. (K2-U, CO-4)
5. Describe the contents of Research report. (K2-U, CO-5)

#### **Part C (12 marks)**

1. Discuss the Characteristics of research. (K2-U, CO-1)
2. Describe the steps in selecting the Research Problem (K2-U, CO-2)
3. Illustrate the steps in Sampling Design? (K1-R, CO-3)
4. Explain the Probability sampling techniques. (K2-U, CO-4)
5. Summarize Methods of Research Report Writing. (K2-U, CO-5)

**Dr. S. Mary Pearly Sumathi**  
**Head of the Department**

**Dr. G. Sahaya Shiny**  
**Course Instructor**

