

Holy Cross College (Autonomous), Nagercoil-629004

Kanyakumari District, Tamil Nadu.

Nationally Accredited with A⁺⁺ by NAAC V cycle – CGPA 3.53

Affiliated to Manonmaniam Sundaranar University, Tirunelveli



DEPARTMENT OF COMMERCE

TEACHING PLAN FOR UNDERGRADUATE PROGRAMME



TEACHING PLAN EVEN 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.

Programme Educational Objectives (PEOs)

PEOs	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PEO-1	apply appropriate theory and scientific knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise
PEO-2	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards
PEO-3	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market.

Programme Outcomes (POs)

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

Programme Specific Outcomes (PSOs) COMMERCE

PSOs	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with POs
PSO1	become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society.	PO4, PO5

PSO2	apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to sustain in the dynamic business world.	PO6
PSO3	encourage the students with add on value based and job-oriented courses which ensure them to sustain in the organisation level.	PO1, PO2 & PO5
PSO4	demonstrate respectful engagement with other's ideas, behaviours, beliefs and apply diverse frame of reference to decisions and actions.	PO6
PSO5	contribute to the development of the society by collaborating with stakeholders for mutual benefit.	PO1, PO3

Teaching Plan for the Academic Year 2025 -2026 (EVEN Semester)

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

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232CCI	5	-	-	-	5	5	75	25	75	100

Students should know the basic principles of accounting

Learning Objectives:

1. To provide knowledge to the students on Partnership Accounts.
2. To insist on the significance of Indian and International Accounting Standards.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand and apply the accounting procedure for Hire purchase and Instalment systems.	K2 & K3
2.	remember the accounting treatments for Branch and Inter- departmental accounts.	K1 & K3
3.	apply the accounting treatment for admission and retirement of partners in partnership firms.	K3
4.	understand the settlement of accounts in case of dissolution.	K1
5.	understand and apply accounting standards for financial reports.	K1 & K3

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

Module

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric method	E-Resources	Assessment/ Evaluation
I . Hire Purchase and Instalment System									
I	1.	Hire Purchase System Accounting Treatment- Calculation of Interest	3	1	K1(R)	Lecture method , Conceptual Demonstration	Inquiry based Learning, Problem Solving	Interactive Notes	Formative Quiz using Quizizz , CIA I
	2.	Default and Repossession	3		K1(R)	Lecture method	Peer teaching, Problem Solving	-	Assignment, CIA I
	3.	Hire Purchase Trading Account Instalment System - Calculation of Profit	4	2	K1(R)	Concept based discussion, Problem-Solving	Peer Teaching , Problem Solving	Interactive Notes	Short Test on Hire Purchase Trading Account, CIA I
Branch and Departmental Accounts									
II	1.	Branch – Dependent Branches: Accounting Aspects - Debtors system	4	2	K3(A)	Lecture method , Conceptual Demonstration	Inquiry-Based Learning, Problem Solving	Interactive Notes	Oral test, CIA I
	2.	Stock and Debtors system	3		K3(A)	Problem solving	Think -Pair-Share	-	Exercise problem solving, CIA I
	3.	Distinction between	3		K3(A)	Problem solving	Peer Teaching , Problem Solving	-	Assignment, CIA I

		Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)							
	4.	Departmental Accounts: Basis of Allocation of Expenses	3	1	K3(A)	Lecture method, Conceptual Demonstration	Problem solving	You tube Videos	Formative Quiz using Quizzz, CIA I
	5.	Inter-Departmental Transfer at Cost or Selling Price.	3		K3(A)	Problem solving	Think-Pair-Share	-	Short Test, CIA I

Partnership Accounts - I

III	1.	Partnership Accounts: – Admission of a Partner –	4	2	K3(A)	Lecture method, Conceptual Demonstration	Inquiry based learning, Problem Solving	Interactive Notes/Slides	Formative Quiz, CIA II
	2.	Treatment of Goodwill - Calculation of Hidden Goodwill.	4	1	K3(A)	Problem solving	Peer teaching	-	Group presentation, CIA II
	3.	Retirement of a Partner	3	1	K3(A)	Concept-based discussion , Problem-solving	Peer Teaching Problem solving	-	Class Test, CIA II
	4.	Death of a Partner.	2		K3(A)	Concept-based discussion, Problem Solving	Problem based learning	-	Group Activity CIA II

Partnership Accounts - II

IV	1.	Dissolution of Partnership - Methods – Settlement of Accounts Regarding Losses and Assets	3	2	K2(U)	Concept-based discussion , Problem-solving	Inquiry based learning	Interactive Notes	Formative Quiz using Quizizz, CIA II
	2	Realization account – Treatment of Goodwill – Preparation of Balance Sheet	3		K3(A)	Lecturing with Illustration	Peer teaching , Problem solving	You tube videos	Short Test, CIA II
	3	Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent - Garner Vs Murray – Accounting Treatment.	3		K3(A)	Context based learning, Problem Solving	Peer teaching, Problem solving	Lecture Videos	Problem Solving Questions, CIA II
	4	Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method.	3	1	K3(A)	Problem based learning	Inquiry based learning, Problem Solving	Lecture Videos	Problem Solving Questions, CIA II
Accounting Standards for financial reporting									
V	1	Objectives and Uses of Financial Statements for Users-Role of Accounting Standards	2	2	K2(U)	Context based learning	Inquiry based learning, Problem Solving	Interactive notes	Oral Test, Problem Solving Questions, CIA II

2	Development of Accounting Standards in India	2		K2(U)	Collaborative Learning	Group Activity	Interactive Notes	MCQ, CIA II
3	Requirements of International Accounting Standards - Implementation Plan in India	2		K2(U)	Lecture method	Collaborative learning, problem solving	Interactive Notes	Case based assessment, CIA II
4	Ind AS- An Introduction Role of Developing IFRS- IFRS Adoption or Convergence in India.	2	1	K2(U)	Lecture method	Peer teaching, Problem Solving	Interactive Notes	Short test, CIA II

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

Activities (Em/ En/SD): Problem-Solving Sessions on Partnership, Branch & Hire Purchase Accounts

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

Activities related to Cross Cutting Issues: Students prepare a chronological chart showing the evolution from Indian Accounting Standards (AS) to Ind AS, enhancing historical awareness, policy understanding, and research skills.

Sample questions

Part A

1. The amount of interest is credited by the buyer to _____.
a) Interest Account b) Asset Account
c) Vendor Account d) Sales Account
2. Departmental accounting is used to _____.
a) Maintain accounts of different companies b) Maintain accounts for different departments within an organization
c) Maintain accounts for government organizations d) None of the above
3. A and B are partners sharing profits and losses in the ratio of 4:3. C is admitted into the business and new ratio among A, B and C is 2:2:3. Find out the Sacrificing ratio?
4. **Assertion:** Indian Accounting Standards (Ind AS) are IFRS-converged standards mandated by the Indian government for certain companies to ensure global financial reporting alignment.

Reason: Ind AS are formulated by the Accounting Standards Board (ASB) of ICAI in consultation with NFRA to bring Indian financial reporting in line with international standards.

Choose the correct option:

- a) Both Assertion and Reason are true, and the Reason correctly explains the Assertion.
 - b) Both Assertion and Reason are true, but the Reason does not explain the Assertion.
 - c) The Assertion is true, but the Reason is false.
 - d) The Assertion is false, but the Reason is true.
5. The primary objective of financial statements is to provide information about the _____ of an enterprise.

Part B

1. a) Mr.A bought a machine under hire purchase agreement, the cash price of the machine being Rs.18,000.As per the terms, the buyer has to pay Rs.4,000 on signing the agreement and the balance in four instalment of Rs.4,000 each, payable at the end of each year. Calculate the interest chargeable at the end of each year.
2. The proprietor of a large retail store wished to ascertain approximately the net profit of the X, Y and Z departments separately for the three months end 31st March 2006.It is found impracticable actually to take stock on that date, but an adequate system of departmental accounting is in use, and the normal rates of gross profit for the three departments concerned are respectively 40%,30% and 20% on turnover before charging the direct expenses. The indirect expenses are charged in proportion to departmental turnover.

The following are the figures for the departments:

	X Rs.	Y Rs.	Z Rs.
Opening Stock (1-1-2006)	10,000	14,000	7,000
Purchases	12,000	13,500	9,700
Sales	20,000	18,000	16,000
Direct expenses	2,000	1,500	700

The total indirect expenses for the period (including those relating to other departments) were Rs.5,400 on the total turnover of Rs.1,08,000. Prepare on the estimated value on 31-3-2006.

3. a) A firm's net profits for the last four years are ₹50,000, ₹60,000, ₹70,000, and ₹80,000. The assigned weights for these years are 1, 2, 3, and 4, respectively. The normal profit expected in the industry is ₹60,000 per year.
 - (i) Calculate the goodwill using the Super Profit Method, considering a goodwill valuation of 3 years' purchase of super profit.
 - (ii) Calculate the goodwill using the Weighted Average Profit Method, assuming a goodwill valuation of 2 years' purchase of weighted average profit?
4. Sayee and Sekar are partners in the ratio 5:3. In view of Subbu's admission, they decide to revalue their assets and liabilities indicated below:
 - i) To increase the value of buildings by Rs.32,000
 - ii) To bring into record at Rs.14, 000 investments, which have not so far been brought into account.
 - iii) To decrease the stock by Rs.12, 000 and furniture by Rs.11, 000.
 - iv) To write off sundry creditors by Rs.11,000
5. Explain the benefits and challenges of IFRS convergence in India

Part C

1. A purchased, on instalment basis, a machine from B on 1st January, 2003, for a sum of Rs 80,000. Rs. 20,000 is to be paid on signing of the contract and rest in three instalments of Rs. 20,000 each. The cash price of the machine is Rs 74,500 and interest is charged by the vendor at 5% p.a. The buyer charges depreciation at 10% pe on the diminishing balance. You are required to pass necessary journal entries in the books of both the buyer and the vendor and also prepare ledger accounts.
2. A firm has two departments — Piece goods and Readymade dresses. All goods purchased by the Readymade department from Piece goods department are charged at the usual selling price. From the following particulars prepare departmental trading and profit and loss accounts for the year ended Dec. 31, 2005.

	Piece goods Rs	Readymade Rs
Stock 1.1.2005	1,00,000	25,000
Purchases	10,00,000	7,500
Sales	11,00,000	2,25,000
Transfer to Readymade	1,50,000	
Expenses:		
Manufacturing		30,000
Selling	10,000	3,000
Stock on 31.12.2005	1,00,000	30,000

The stocks in the Readymade department be considered as consisting of 75% cloth supplied from piece goods dept and 25% expenses and cloths from outside. The Piece goods department earned gross profit in 2004 at the same rate as in 2005. General expenses of the business as a whole in 2005 amounted to Rs 45,000.

3. The following is the Balance Sheet of A and B.

Liabilities	Amount	Assets	Amount
Creditors	25,000	Bank	25,000
Bills Payable	10,000	Debtors	10,000
General Reserve	6,000	Furniture	4,000
Capitals:		Building	27,000
A- 15,000			
B – 10,000	25,000		
	66,000		66,000

They agree to admit C into partnership on the following conditions:

- i) A Goodwill account be raised in the books at Rs.10,000
- ii) Furniture and Building be depreciated by 5%.
- iii) A Reserve of 5% be created on Debtors.
- iv) C brings Rs.12, 000 as his capital and gets 1/4th share in future profits.

4. Prepare Revaluation account, Goodwill account, Partner's Capital account and Balance sheet of the new firm.

A and B are partners in a firm. They share profits and losses in the ratio of 3:2. Their balance sheet is as follows:

Liabilities	Amount	Assets	Amount
Capital A	70,000	Building	1,00,000
B	50,000		
Reserve	60,000	Plant	45,000
Creditors	40,000	Stock	20,000
Bills Payable	30,000	Debtors	65,000
		Cash	20,000
	2,50,000		2,50,000

C is admitted into partnership for 1/5th share of the business on the following terms:

- i) Building is revalued at Rs.1, 25,000.
 - ii) Plant is depreciated at 20%.
 - iii) Provision for bad debts is made at 5%.
 - iv) Stock is revalued at Rs.18,000.
 - V) C should introduce 50% of the adjusted capitals of both A and B. Prepare Revaluation account, Partner's Capital account and Balance sheet of the new firm.
5. Explain the role of accounting standards in Financial Reporting?

Course Instructor
Dr.G.Sahaya Shiny

Head of the Department
Dr.S.Mary Pearly Sumathi

Teaching Plan for the Academic Year 2025 -2026

Department : Commerce Aided
Class : I B. Com
Title of the Course : CORE COURSE IV: BUSINESS LAW
Semester : II
Course Code : U232CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232CC2	5	-	-	-	5	5	75	25	75	100

Learning Objectives:

1. To gain knowledge on the essentials of valid contract.
2. To make them familiarise with the various Acts through case laws.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	explain the objectives and significance of mercantile law.	K1
2.	understand the clauses and exceptions of Indian contract act.	K2
3.	explain concepts on performance, breach and discharge of contract.	K1
4.	outline the contract of indemnity and guarantee.	K3
5.	explain the various provisions of sale of goods act 1930.	K1& K2

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

Modules

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

Unit	Module	Topic	Teaching hours	Assessment Hours	Cognitive level	Pedagogy	Student centric Method	E-Resources	Assessment/Evaluation Methods
I	Introduction								
	1	An introduction – Definition – Objectives of Law	3	1	K1(R) & K2(U)	Lecture with PPT	Inquiry-Based Learning	Notes / Slides,	Formative Quiz using Quizzes, CIA I
	2	Law: Meaning and its Significance	2		K2 (U)	Lecture with PPT	Think-Pair-Share	Interactive PPT	Oral Presentation, CIA I
	3	Mercantile Law: Meaning, Definition, Nature, Objectives	4	1	K2 (U)	Lecture Method	Inquiry-Based Learning, Legal challenges faced by startups	Interactive PPT	Oral Presentation, Conceptual Questions, CIA I
	4	Sources, Problems of Mercantile Law	3	1	K2 (U)	Mind mapping and lecture	Think-Pair-Share , Identify real-life business laws affecting students	Notes/Slides	Oral Presentation, Conceptual Questions, CIA I
II	Elements of Contract Indian Contract Act 1872								
	1	Definition of Contract, Essentials of Valid Contract, Classification of Contract	3	1	K3 (A)	Mind mapping and lecture	Think-Pair-Share, Identify valid & invalid contracts	Notes/Slides	Flowchart Creation: Company Formation

	2	Offer and Acceptance	2		K3 (A)	Mind mapping and lecture	Concept Mapping, Online offers & e-contracts	PDF Templates: MOA, AOA	Short Essay
	3	Consideration	2		K3 (A)	Lecture Method and Group Discussion	Case-Based Learning, Consent free from fraud and coercion	Interactive PPT	Concept definition
	4	Capacity of Contract	2		K3 (A)	Lecture and Discussion	Case-Based Learning	-	Short test CIA I
	5	Free Consent - Legality of Object	2	1	K3 (A)	Lecture and Discussion	Mind mapping	-	Oral Presentation, CIA I
	6	Contingent Contracts – Void Contract	2		K3 (A)	Case Study, Concept Mapping	Interactive PPT,	-	Oral Presentation, , CIA I
III	Performance Contract								
	1	Meaning of Performance, Offer to Perform	2	1	K4 (A)	Concept Mapping	Think-Pair-Share	Interactive PPT	MCQ, CIA II
	2	Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises	3		K4 (A)	Brainstorming	Concept Mapping, Illustration-based teaching	PDF Templates: MOA, AOA	Concept definition, CIA II
	3	Assignment of Contracts	2	1	K4 (A)	Inquiry-Based Learning, Case Study	Case-Based Learning, Concept Mapping,	Interactive PPT	Short Essay, CIA II
	4	Assignment of Contracts - Remedies for Breach of contract	3	1	K4 (A)	Collaborative Learning,	Think-Pair-Share, Case analysis	Interactive PPT	Mind mapping, CIA III

	5	Quasi Contract	2		K4 (A)	Concept Mapping	Concept Mapping	-	MCQ, CIA III
IV	Contract of Indemnity and Guarantee								
	1	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee,	2	1	K4 (A)	Lecture and Discussion	Case-Based Learning, Concept Mapping,	Interactive PPT	MCQ, CIA III
	2	Rights of Surety, Discharge of Surety	2		K4 (A)	Case Study, Concept Mapping	Case-Based Learning,	Interactive PPT	Short summary of Overview, CIA III
	3	Bailment and Pledge – Bailment – Concept – Essentials and Kind	2	1	K4 (A)	Brainstorming	Think-Pair-Share	Interactive PPT	Quiz, CIA III
	4	Classification of Bailments, Duties and Rights of Bailor and Bailee	2		K4 (A)	Inquiry-Based Learning	Concept Mapping,	Interactive PPT	Short Essay, CIA III
	5	Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien	2		K4 (A)	Collaborative Learning,	Case-Based Learning, Concept Mapping	Interactive PPT	Quiz, CIA III
	6	Rights of Pawner and Pawnee.	2	1	K4 (A)	Concept Mapping	Notes/Slides	-	Oral question session , CIA III
V	Sale of Goods Act 1930								
	1	Definition of Contract of Sale – Formation - Essentials of Contract of Sale	2	1	K5 (E)		Case laws: Satyam, Kingfisher	Flowchart on Winding Up Procedure	MCQ CIA III
	2	Conditions and Warranties	2		K5 (E)	Lecture and Discussion	Case-Based Learning,	Interactive PPT	

							Concept Mapping,		
3	Transfer of Property	2	1	K5 (E)	Case Study, Concept Mapping	Case-Based Learning,	Interactive PPT	Short Essay, CIA III	
4	Contracts involving Sea Routes - Sale by Non-owners	2		K5 (E)	Brainstorming	Think-Pair-Share	Interactive PPT	Quiz, CIA III	
5	Rights and duties of buyer - Rights of an Unpaid Seller	2	1	K5 (E)	Inquiry-Based Learning	Concept Mapping, Ethical selling practices	Interactive PPT	Open Book test, CIA III	

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

- Draft a simple business contract for a startup.
- Identify legal risks faced by small entrepreneurs.
- Case study on breach of contract in startups.
- Role play: Buyer–Seller agreement negotiation.

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

Activities related to Cross Cutting Issues:

- Discussion on ethical obligations in business contracts.
- Case analysis on fraud, coercion and misrepresentation.
- Group debate on ethical responsibility of sellers and buyers.
- Identify unethical practices under Contract & Sale of Goods Act.

Seminar Topic: Only for PG

Sample Questions

Part A (1Mark)

1. The law laid down in the Acts of Parliament is called as _____.(K1-R, CO-1)
a) Common law b) Equity law c) Statute Law
2. An agreement not enforceable by law is said to be _____(K1-R, CO-2)
a) Void b) voidable c) valid
3. When the promisee refuses to accept performance from the promisor who offers to perform, it is _____(K1-R, CO-3)
a) attempted performance b) vicarious performance c) frustration of contract
4. A contract of indemnity is a (K1-R, CO-4)
a) Contingent contract b) wagering contract
c) quasi-contract d) void agreement
5. In an agreement to sell, the ownership in goods is transferred from the seller to the buyer. True /False (K2-U, CO-5)

Part-B (6 Marks)

1. Define 'Law'. Explain the significance of Law in business. (K2-U, CO-1)
2. Discuss the types of contracts. (K2-U, CO-2)
3. Explain the modes of performance of contract. (K2-U, CO-3)
4. Differentiate Bailment and Pledge. (K2-U, CO-4)
5. State the essentials of a contract of sale. (K2-U, CO-5)

Part – C (12 Marks)

1. What are the sources of Indian 'Mercantile' Or 'Commercial' Law? Explain. (K2-U, CO-1)
2. Enumerate the essentials of a valid contract with examples. (K2-U, CO-2)
3. Discuss the remedies available for breach of contract. (K3-Ap, CO-3)
4. Explain Bailment and Pledge with rights and duties of parties. (K2-U, CO-4)
5. Discuss the rights and duties of buyer and unpaid seller. (K2-U, CO-5)

Course Instructor

Dr.C.Braba

Head of the Department

Dr.S.Mary Pearly Sumathi

Teaching Plan for the Academic Year 2025 -2026

Department : Commerce

Class : I B.Com

Title of the Course : Elective Course II Business Environment

Semester : II

Course code : AU232EC3

No. of hours per week	No. of Credits	Total No. of hours	Total Marks
4	3	60	100

Objectives:

1. To understand the nexus between environment and business (knowledge)
2. To know the Political Environment in which the businesses operate. (skill)

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the nexus between environment and business.	K1
2.	apply the knowledge of Political Environment in which the businesses operate.	K3
3.	analyze the various aspects of Social Environment.	K1&K2
4.	evaluate the parameters in Economic Environment.	K3
5.	create a conducive environment for business to operate globally.	K2 &K3

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

Modules

Total contact hours: 60 (Including lecture assignment and tests)

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
An Introduction									
I	1	An Introduction The Concept of Business Environment - Its Nature and Significance	1	3	K1(R)	Lecture with PPT	Think-Pair-Share	Interactive PPT	Short class test
	2	Brief Overview of Political – Cultural		2	K1(R)	Lecture Method	Inquiry-Based Learning, Legal challenges faced by startups	Interactive PPT	Assignment work
	3	Overview of Legal – Economic Environment	1	3	K1(R)	Mind mapping and lecture	Think-Pair-Share , Identify real-life business laws affecting students	Notes/Slides	Open Book Test
	4	Social Environments and their Impact on Business and Strategic Decisions.		4	K1(R)	Lecture with PPT	Think-Pair-Share	Interactive PPT	Assignment work
Political Environment									
II	1	Political Environment – Government and Business Relationship in India	1	6	K2(U)	Lecturing and discussion	Concept based learning	-	Class Test

	2	Provisions of Indian Constitution Pertaining to Business.	1	6	K2(U)	Various case analysis	Group discussion	-	Group Presentation (Formative Assessment)
Social and Cultural Environment									
III	1	Social and Cultural Environment – Impact of Foreign Culture	1	4	K1(R)	Lecturing with case study	Think-Pair-Share	Interactive PPT	Short class test
	2	Castes and Communities – Linguistic and Religious Groups		4	K1(R)	Lecturing with case study and examples	Concept based learning	Interactive PPT	Assignment work
	3	Types of Social Organization – Social Responsibilities of Business.	1	4	K1(R)	Lecture with illustration and Discussion	Lateral Thinking.	-	Open Book Test
Economic Environment									
IV	1	Economic Environment – Economic Systems and their Impact of Business	1	3	K3 (Ap)	Brainstorming	Blended Learning,	Interactive PPT	
	2	Macro-Economic Parameters like GDP - Growth Rate Population – Urbanization -		4	K3 (Ap)	Lecture and case study	Lateral Thinking.	Interactive PPT	
	3	Fiscal Deficit – Plan Investment	1	2	K3 (Ap)	Lecture and case study	Inquiry-Based Learning,	Interactive PPT	

	4	Per Capita Income and their Impact on Business Decisions		3	K3 (Ap)	Lecture with case study and examples	Brain Storming	Interactive PPT	
Technological Environment									
V	1	Technological Environment – Meaning- Features of Technology	1	3	K1(R)	Brainstorming	Concept based learning	Interactive PPT	In-Class Discussion and Reflection
	2	Sources of Technology Dynamics-Transfer of Technology		3	K1(R)	Lecture with Group discussions	Group discussion	Interactive PPT	Assignment
	3	Impact of Technology on Globalization- Status of Technology in India-	1	3	K2(U)	Lecture with examples	Case-based learning	Interactive PPT	MCQ
	4	Determinants of Technology Environment.		3	K3 (A)	Lecture using PPT	Concept based learning	Interactive PPT	Quiz and Formative Assessment

Course Focusing on Employability/ Entrepreneurship/ Skill Development: Skill Development Activities (Em/ En/SD): Collect and review the current case studies related to Business Environment.

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

❖ Impact of foreign culture

❖ Impact of Technology on Globalization

Seminar Topic: Types of Social Organization – Social Responsibilities of Business

Sample questions (minimum one question from each unit)

Part A

1. Profit making is the_____of any business enterprise.
a) Primary goal b) Secondary goal c) Objective d) Aim
2. Political environment refers to the influence exerted by the_____political institutions.
a) Legislation b) Executive c) Judiciary d) All of the above
3. Legislature is the most powerful institutions. (True/False)
4. The social structure of Indian society is comprised of various socio-religious institution. (True/False)
5. Capitalism is an economic system characterized by_____.

Part- B

1. Recall the concept of Business Environment.
2. Identify the Government and business relationship in India.
3. Describe the impact of foreign culture in business.
4. Generalise the Macro Economic Parameters like GDP
5. Express the features of Technology.

Part-C

1. Determine the Nature and significance of Business environment.
2. Illustrate the provisions of Indian Constitution pertaining to business.
3. Outline the Linguistic and Religious groups in social and cultural environment.
4. Identify the Growth rate population in India.
5. Discuss the impact of Technology on Globalization.

Course Instructor

Dr.G.Hesil Jerda

Head of the Department

Dr. S.Mary Pearly Sumathi

Teaching Plan for the Academic Year 2025 -2026

Department : Commerce Aided
Class : II B.Com
Title of the Course : Core Course VII Corporate Accounting - II
Semester : IV
Course Code : AU234CC1

Hours / Week	Credits	Total Hours	Marks
5	5	75	100

Learning Objectives:

1. To know the types of amalgamation and gain an understanding about reconstruction.
2. To understand the legal requirements of financial accounts, have an insight on modes of winding up of a company

Course Outcomes

On the successful completion of the course, students will be able to:		
CO1	understand the accounting treatment of amalgamation, absorption and external reconstruction	K1
CO2	apply and alter the share capital and internal reconstruction	K4 & K2
CO3	do the accounting procedure of non-performing assets	K3
CO4	give the consolidated accounts of holding companies	K2 & K4
CO5	prepare liquidator's final statements	K5

Module

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/Evaluation Methods
I	Amalgamation, Absorption & External Reconstruction								
	1.	Amalgamation, Absorption and External Reconstruction	1	4	K1 (R)	Problem Based Learning	Inquiry-Based Learning	https://www.youtube.com/watch?v=_cJ3OvOPfws&list=PLVjZhvcpvcGp12rkeror1AU4iRVTSmMI-	Oral Quiz
	2.	Purchase Consideration - Lump sum Method,		3	K1 (R)	Problem Based Learning	Problem-Solving	https://www.youtube.com/watch?v=TPKwjrsw1TI&list=PLVjZhvcpvcGp12rkeror1AU4iRVTSmMI-&index=2	Quizziz
	3.	Net Assets Method, Net Payment Method	1	2	K1 (R)	Concept-based discussion & Problem-solving sessions	Collaborative Learning	https://www.youtube.com/watch?v=4J8Dk2vJZq4&list=PLVjZhvcpvcGp12rkeror1AU4iR	Solving Exercise problems

								VTSmM I- &index=3	
4.	Intrinsic Value Method	1	2	K1 (R)	Computational Thinking	Problem Solving	-	Objective type questions	
5	Types of Amalgamation (Excluding Inter-Company Holdings).		4	K1 ®	Lecture & Discussion		-	Assignment	
II Alteration of Share Capital – & Internal Reconstruction									
1.	Alteration of Share Capital – Modes of Alteration	1	5	K2 (U) & K4 (An)	Computational Thinking	Peer Instruction	https://www.youtube.com/watch?v=_cJ3OvOPfws&list=PLVjZhvcpvcGp12rkeror1AU4iRVTSmMI-	Solving problems.	
2.	Internal Reconstruction – Conversion of Stock		5	K2 (U) & K4 (An)	Problem Based Learning	Inquiry-Based Learning	https://www.youtube.com/watch?v=TPKwjrsW1TI&list=PLVjZhvcpvcGp12rkeror1AU4iRVTSmMI-&index=2	Solving exercise problems	
3.	Increase and Decrease of Capital	1	3	K2 (U) & K4 (An)	Problem-solving sessions	Explaining Concepts	-	Class test	

	4.	–Reserve Liability		2	K2 (U) & K4 (An)	Computational Thinking	Interactive Simulation	-	Formative Assessment
III	Accounting of Banking Companies								
	1	Final Statements of Banking Companies (As Per New Provisions)	1	5	K3 (Ap)	Brain Storming & Lecture	Computational Thinking	-	Short Test
	2.	Non- Performing Assets - Rebate on Bills Discounted-		5	K3 (Ap)	Lecture & Problem Solving	Inquiry-Based Learning	-	Group Discussion
	3.	Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.	1	5	K3 (Ap)	Lecture & Problem Solving	Problem-solving sessions	-	Objective type questions
IV	Consolidated Financial Statements								
	1.	Introduction- Holding & Subsidiary Company	1	3	K2 (U) & K4 (An)	Brain Storming & Lecture	Group discussions	-	Group Discussion
	2.	Legal Requirements Relating to Presentation of Accounts		6	K2 (U) & K4 (An)	Brain storming, and Group Discussion	Think-Pair-Share	-	Objective type questions
	3.	Preparation of Consolidated Balance	1		K2 (U) & K4 (An)	Lecture & Problem	Inquiry-Based Learning	-	Solving Exercise problems

		Sheet (Excluding Inter- Company Holdings).		6		Solving			
V	Liquidation of Companies								
	1.	Meaning-Modes of Winding Up	1	3	K5 (E)	Computational Thinking	Home Work	https://www.youtube.com/watch?v=DVEK4z9uSVg&list=PLVjZhvcpvcGrxz4pceueuJKMUVaR7kK50	Oral test
	2.	Preparation of Statement of Affairs and Deficiency Accounts		3	K5 (E)	Problem Based Learning	Interactive Simulation	https://www.youtube.com/watch?v=jEjRSOwgWeE&list=PLVjZhvcpvcGrxz4pceueuJKMUVaR7kK50&index=2	Short test
	3.	Order of Payment	1	3	K5 (E)	Problem-solving sessions	Inquiry-Based Learning	-	Slip test
	4	Liquidators Remuneration		3	K5 (E)	Computational Thinking	Explaining Concepts	-	Short test
	5.	Liquidator's Final Statement of Accounts.	1	3	K5 (E)	Computational Thinking	Creating Teaching Aids	-	Formative Assessment

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

Preparation of Consolidated Balance Sheet

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

Professional Ethics

Activities related to Cross Cutting Issues:

- Discussing the problem in groups
- Preparing Multiple choice questions in corporate accounting

Assignment:

Assignment on calculation of Purchase Consideration Preparing a flow chart for

Modes of Winding Up **Seminar Topic:** Internal Reconstruction

Sample Questions

Part-A

1. The process of two or more companies combining to form a new company is called _____
a) Absorbtion b) Reconstruction c) Amalgamation d) Combination
2. No journal entry is required for the cancellation of _____ share capital.
a) Unissued b) Issued c) Paid Up d) Subscribed
3. Commercial banks are accepting deposits of money from the public.
4. What do you mean by subsidiary company?
5. The first item in the order of payment to be made by the liquidator is _____

Part-B

1. The company B takes over the business of company A. The value agreed for various assets is Goodwill Rs. 22,000, Land and Buildings Rs.25,000, Plant and Machinery Rs.24,000, Stock Rs.13,000, Debtors Rs.8,000. B Company does not take over cash but agree to assume the liability of sundry creditors at Rs. 5,000.
Calculate Purchase Consideration.

2. The following is the Balance Sheet of NB Ltd. as on 31.12.2007.

Liabilities	Rs.	Assets	Rs.
7,500, Preference shares of Rs. 100 each	7,50,000	Patents	1,50,000
5,000 equity shares of Rs. 100 each	5,00,000	Leasehold property	30,800
Sundry Creditors	10,000	Machinery	2,200
Bank Overdraft	10,000	Debtors	6,500
		Stock in trade	5,000
		Discount on issue of shares	8,000
		Formation expenses	2,000
		P & L a/c	15,000
		Cash in hand	100
	13,00,000		13,00,000

The company suffered heavy losses. The following scheme of reconstruction was adopted:

- The preference shares be reduced to an equal number of fully paid shares of Rs. 50 each.
- The equity shares be reduced to an equal number of shares of Rs. 25 each.

The amount available be used to write off Rs. 30,800 on leasehold property, Rs. 15,000 on stock, 20% on machinery and debtors and the balance available (after writing off discount on issue of shares, preliminary expenses and P and L a/c completely) on patents. Give journal entries and prepare the revised balance sheet.

3. Calculate Rebate on Bills discounted as on 31 March 2000

Date of bill	Amount (Rs.)	Period	Rate of discount
15.1.2000	25,000	5 months	8%
10.2.2000	15,000	4 months	7%
25.2.2000	20,000	4 months	7%
20.3.2000	30,000	3 months	9%

4. The following is the Balance Sheet of H Ltd and S Ltd. Prepare the consolidated balance sheet of H Ltd and its subsidiary S Ltd.

Liabilities	Rs.		Assets	Rs.	
Share Capital: (Shares of Rs. 10 each)	6,00,000	4,00,000	Sundry Fixed Assets	7,00,000	6,00,000
Current Liabilities	5,00,000	2,00,000	Investment in 40,000 Shares of S Ltd.	,00,000	-
	11,00,000	6,00,000		11,00,000	6,00,000

5. From the following information, prepare liquidator's final statement of account.

	Rs.
Cash at Bank	1,00,000
Surplus from securities	10,10,000
Expenses of Liquidation	30,000
Liquidator's Remuneration	7,000
Preferential Creditors	2,00,000
Unsecured Creditors	7,00,000
Preference Shareholders	1,00,000
Equity Shareholders	1,00,000

Part –C

1. The Balance Sheet of A Ltd on 31st December 2007 was as follows:

Liabilities	Rs.	Assets	Rs.
Share Capital: 8,000 Equity Shares of Rs.50 each fully paid	4,00,000	Land and Building	2,30,000
General Reserve	50,000	Plant and Machinery	80,000
Workmen's Accident Compensation Fund (Outstanding Liabilities Rs.8,000)	50,000	Furniture	20,000
1000, 7% Debenture of Rs. 50 each	40,000	Stock	50,000
Bank Overdraft		Sundry Debtors	1,00,000
Sundry Creditors		Less: Provision for Doubtful Debts	5,000
Staff Provident Fund		Cash	4,000
		Discount on issue of Debentures	5,000
	6,20,000		6,20,000

The business of the company is taken over by B Ltd. on that date.

The purchase consideration is to be discharged as follows:

- a) A payment in cash at Rs.10 for every share in A Ltd.
- b) A further payment in cash at Rs. 60 for every debenture in A Ltd. in full discharge of the debentures.
- c) An exchange of 5 shares in B Ltd. of Rs. 10 each at the market value of Rs.15 per share, for every 2 shares in A Ltd.

Show the Realisation a/c, cash a/c and the sundry shareholders a/c in the books of A Ltd. The expenses of Liquidation Rs. 5,000 were borne by A Ltd.

2. The following is the Balance sheet of Bajaj Ltd. as on 31st March 2008.

Liabilities		Rs.	Assets		Rs.
Share Capital:			Goodwill		17,000
1500, 8% Cumulative pref. shares of Rs. 100 each		1,50,000	Property at cost		1,10,000
2000 Equity shares of Rs. 100 each		2,00,000	Less: Depreciation		20,000
Share Premium		50,000			0,000
6% Debentures		50,000	Machinery at cost		2,20,000
Add: o/s interest		3,000	Less: Depreciation		40,000
Creditors		20,000			80,000
			Patents		2,000
			Stock		15,000
			Debtors		1,200
			Preliminary expenses		32,000
			Profit & Loss a/c		85,800
		4,73,000			4,73,000

The following scheme of capital reduction was duly sanctioned by court.

- 1) Equity shares to be reduced by Rs.90 each.
- ii) Preference shares to be reduced to Rs.90 each.

- iii) The Debenture holders to waive their right over outstanding interest.
 - iv) Share premium a/c should be utilised for reconstruction scheme.
 - v) All the intangible and fictitious assets to be written off.
 - vi) Any balance available is to be utilised in writing down the fixed assets in proportion to their written down values.
- You are required to give journal entries and the Balance Sheet after the reduction.

3. From the following information, relating to Adarsh Bank Limited, prepare profit and loss account for the year ending 31 March 2014 along with necessary schedules in the revised format:

Particulars	Rs. (in 000)
Interest, discount earned	31,628
Income on investments	11,810
Interest received on balance with RBI	4,243
Commission, exchange and brokerage	2,907
Profit on sale of investments	114
Interest on deposits	31,404
Interest on RBI loan paid	3,362
Salaries to employees	9,717
Rent, taxes and lighting	1,168
Depreciation on bank property	379
Director's fees	7
Auditors' fees	41
Law charges	22
Postages, telegrams, telephone, etc.	403
Other expenditure	1,799
Balance of profit B/D from last year	1,000

Adjustments:

- a. Make a provision for I.T @ 51.75 per cent on profit.
- b. Transfer 25 per cent of profit to statutory reserve and 5 per cent to Revenue Reserve.
- c. Transfer to proposed dividend 2,00,000.

4. Balance sheets of H Co. and S Co. are given below for the year ended 31 March 2019.

Liabilities	H Co Rs.	S Co Rs.	Assets	H Co Rs.	S Co Rs.
Share Capital:			Fixed Assets	2,50,000	2,00,000
5000 Shares of Rs.100 each	5,00,000	4,00,000	Investment in S Ltd	2,50,000	-
General Reserve	1,00,000	1,00,000	Current Assets	4,00,000	5,50,000
Profit & Loss A/c	2,00,000	1,50,000			
Current Liabilities	1,00,000	1,00,000			
	9,00,000	7,50,000		9,00,000	7,50,000

The following information is furnished.

- H Ltd acquired 2000 shares in S Ltd on 1.4.18 when the latter's general reserve and Profit & Loss account were Rs.250000 and Rs.100000 respectively.
 - On 30.6.18 S Ltd declared 20% dividend out of pre-acquisition profits and H Ltd. Credited the amount received to its Profit & Loss Account.
 - On 31.10.18 S Ltd. Issued bonus shares in the ratio of 3shares for 5 shares held out of the general reserve. H Ltd made an entry in its books for the bonus shares received.
 - S Ltd. owed H Ltd Rs.50,000 on 31.3.19 on account of goods supplied on credit. However, all of those goods were already disposed off by S Ltd.
 - Prepare a consolidated Balance sheet as at 31st March 2019.
5. M Co. went into voluntary liquidation on 1.3.2001. The following balances are taken from its books on that date:

Liabilities	Rs.	Assets	Rs.
Share Capital:		Building	1,50,000
50,000 Equity Shares of Rs.10 each	5,00,000	Plant and Machinery	,10,000
Debentures	2,00,000	Stock in trade	95,000
Bank Overdraft	0,000	Book Debts	75,000
Creditors	40,000	Less: Provision	10,000
		Calls in arrears	,00,000
		Cash	0,000
		Profit & Loss A/c	,40,000
	7,70,000		7,70,000

Plant and Machinery and Buildings are valued at Rs. 1,50,000 and Rs. 1,20,000 respectively. On realisation, losses of Rs. 15,000 are expected on Stock. Book Debts will realise Rs. 70,000. Calls in arrears are expected to realise 90%. Bank overdraft is secured against Buildings. Preferential Creditors for taxes and wages are Rs. 6,000 and miscellaneous expenses outstanding Rs. 2,000. Prepare a Statement of Affairs.

Dr. G.Hesil Jerda

Course Instructor

Dr. M. Mary Pearly Sumathi

Head of the Department

Teaching Plan for the Academic Year 2025 -2026

Department : COMMERCE
Class : II B. Com
Title of the Course : CORE COURSE VIII: BUSINESS MATHEMATICS & STATISTICS
Semester : III
Course Code : AU234CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234CC2	5	–	–	–	4	5	75	25	75	100

Learning Objectives:

1. To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
2. To familiarise with the measures of central tendency

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	understand the basics of ratio, proportion, indices and logarithm	K1
2.	remember with calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.	K2
3.	apply the various measures of central tendency	K3
4.	analyse the correlation and regression co-efficient.	K4
5.	apply the problems on time series analysis	K3 & K5

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

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	Ratio								
	1.	Ratio	3	1	K1(R)	Problem Based Learning	Inquiry-Based Learning	Basics of Maths Complete Ratio & Proportion Viral Maths	Homework, Formative Quiz I & CIA I
	2.	Proportion and Variations	3		K1(R)	Problem Based Learning	Problem-Solving	https://www.youtube.com/watch?v=NdT yKTe0yxc	Solving Problems, Formative Quiz I & CIA I
	3.	Indices	3	1	K1(R)	Concept-based discussion & Problem-solving sessions	Collaborative Learning	https://www.youtube.com/watch?v=gT myRccwnGs	Oral Test, Slip Test, Formative Quiz I & CIA I
	4.	Logarithms	4		K1(R)	Computational Thinking	Problem Solving	https://www.youtube.com/watch?v=Zw 5t6BTQYRU	Preparation of One word Questions Formative Quiz I & CIA I
II	Interest and Annuity								
	1.	Banker's Discount	2	1	K2 (U)	Computational Thinking	Peer Instruction	https://www.youtube.com/watch?v=iwS cjuP87FA	Preparation of Interactive PPT, Formative

									Quiz I & CIA I
	2.	Simple and Compound Interest	3		K2 (U)	Problem Based Learning	Inquiry-Based Learning	https://www.youtube.com/watch?v=ZbashgBVO98	MCQs, Formative Quiz I & CIA I
	3.	Arithmetic, Geometric and Harmonic Progression	4	2	K2 (U)	Problem-solving sessions	Explaining Concepts	https://www.youtube.com/watch?v=4YMchMvOWQM	MCQs, Fill in the blanks, Formative Quiz I & CIA I
	4.	Meaning of Annuity and Types of Annuity Applications	3		K2 (U)	Computational Thinking	Interactive Simulation	https://www.youtube.com/watch?v=Bc1RHnWjGto	Open Book Test, Formative Quiz I & CIA I
III	Business Statistics Measures of Central Tendency								
	1.	Arithmetic Mean, Geometric Mean and Harmonic Mean	3	1	K3 (Ap)	Computational Thinking	Home Work	https://www.youtube.com/watch?v=SNwjr5o0kBE	Preparation of Interactive PPT, Formative Quiz I & CIA I
	2.	Mode, Median, Quartiles, Deciles and Percentiles	2		K3 (Ap)	Problem Based Learning	Interactive Simulation	https://www.youtube.com/watch?v=N8WRukts0Xw	Open Book Test, Formative Quiz I & CIA I
	3.	Measures of Variation and Range	2	1	K3 (Ap)	Problem-solving sessions	Inquiry-Based Learning	https://www.youtube.com/watch?v=Qw3jXWg7p0M	Presentation of Poster, Formative Quiz I & CIA I
	4.	Quartile Deviation and Mean Deviation	2		K3 (Ap)	Computational Thinking	Explaining Concepts	https://www.youtube.com/watch?v=dAwRIYhEWOs	MCQs, Fill in the blanks, Formative Quiz I & CIA I

	5.	Variance and Standard Deviation and Co-efficient	3	1	K3 (Ap)	Computational Thinking	Creating Teaching Aids	https://www.youtube.com/watch?v=wDAd_QHkoOg	Preparation of Interactive PPT, Formative Quiz I & CIA I
IV	Correlation and Regression								
	1.	Correlation and Karl Pearson's Coefficient of Correlation	4	4	K4 (A)	Problem-solving sessions	Group discussions	https://www.youtube.com/watch?v=YwWvUjRr6iM	Class Test, Formative Quiz II & CIA II
	2.	Spearman's Rank Correlation	3		K4 (A)	Computational Thinking	Think-Pair-Share	https://www.youtube.com/watch?v=6N3z0Yjv4i8	Assignment, Formative Quiz II & CIA II
	3.	Regression Lines and Coefficients	4		K4 (A)	Computational Thinking	Inquiry-Based Learning	https://www.youtube.com/watch?v=0wzJ5nQFzJg	Asking Questions, Formative Quiz II & CIA II
V	Time Series Analysis and Index Numbers								
	1.	Time Series Analysis: Secular Trend and Seasonal Variation	2	1	K3 (A)	Problem-solving sessions	Interactive Simulation	https://www.youtube.com/watch?v=2kVjXwYwYfM	Open Book Test, Formative Quiz II & CIA II
	2.	Cyclical variations	2		K3 (A)	Computational Thinking	Problem Solving	https://www.youtube.com/watch?v=6N3z0Yjv4i8	MCQs, Formative Quiz II & CIA II
	3.	Index Numbers, Aggregative and Relative Index	3		K5 (E)	Computational Thinking	Think-Pair-Share	https://www.youtube.com/watch?v=0wzJ5nQFzJg	Timeline assignment, Formative Quiz II & CIA II

	4.	Chain and Fixed Index, Wholesale Index and Cost of Living Index	1	2	K5 (E)	Problem-Based Learning	Problem Solving	https://www.youtube.com/watch?v=N8WRukts0Xw	Homework, Formative Quiz II & CIA II
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Course Focussing on Employability/ Entrepreneurship/ Skill Development: Skill Development

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

Activities (Em/ En/SD): Write the formulas of Measures of Central Tendency

Assignment: Correlation and Regression (Online) (Last date to submit: 20-02-2026)

SAMPLE QUESTIONS

PART - A

- The ratio of boys to girls in a class is 3:2. If there are 30 boys, how many girls are there? (K1 – R, CO - 1)
 - 15
 - 18
 - 20
 - 25
- A sum of ₹5,000 is lent at simple interest at the rate of 10% per annum. What will be the interest earned in 3 years? (K2 – U, CO - 2)
 - ₹1,000
 - ₹1,500
 - ₹2,000
 - ₹3,000
- The formula for arithmetic mean is _____. (K3 – A, CO - 3)
- Correlation measures the degree of _____ between two variables. (K4 – An, CO - 4)
- Seasonal variation refers to changes in a time series that repeat at regular intervals within a year. State T/ F. (K5 – E, CO - 5)

PART - B

- Solve for x: $\log_2(x) + \log_2(x-2) = 3$. (K1 - R, CO – 1)
- Find the compound interest on ₹10,000 at 8% per annum for 2 years, compounded annually. (K2 – U, CO – 2)
- The marks obtained by 7 students in a test are: The marks obtained by 7 students in a test are: The marks obtained by 7 students in a test are: 12, 18, 25, 30, 20, 15, 28. Find the **Range** of the marks. (K3 – A, CO – 3)
- The following data shows the marks in Mathematics (X) and Statistics (Y) for 5 students:

X: 10, 12, 13, 16, 17
Y: 9, 10, 11, 14, 15. Obtain the **regression line of Y on X**. (K4 – An, CO – 4)
- The quarterly sales (in ₹ lakhs) of a company for two consecutive years are given below:

Year 1: Q1=20, Q2=25, Q3=15, Q4=30

Year 2: Q1=22, Q2=28, Q3=18, Q4=32

Using the **method of averages**, estimate the **seasonal variation indices** for each quarter. (K3 – A, CO – 5)

PART - C

1. In a school, the number of teachers to students is in the ratio 1:20. If there are 15 teachers, find the number of students in the school. (K1 – R, CO – 1)

2. A bill of exchange for ₹5,000 is due 6 months after the date. The banker discounts it at 10% per annum. Find the **Banker's Discount** and the **Banker's Gain**. (K2 – U, CO – 2)

3. The daily wages (in ₹) of 5 workers are: 120, 150, 160, 170, 200. Find the **Standard Deviation** of their wages. (K3 – 3, CO – 3)

4. The following data shows the marks obtained by 6 students in Mathematics and Statistics:

Mathematics (X): 35, 40, 50, 60, 65, 70

Statistics (Y): 30, 42, 48, 60, 63, 72

Calculate **Karl Pearson's Coefficient of Correlation (r)** between the marks in Mathematics and Statistics. (K4 – An, CO – 4)

5. The price of a commodity in the base year (2022) was ₹100. In 2023, the price rose to ₹120; in 2024, it became ₹150; and in 2025, it increased further to ₹180.

Calculate:

1. The Fixed Index Numbers for each year taking 2022 as the base year.
2. The Chain Index Numbers for 2023, 2024, and 2025. (K5 – E, CO – 5)

Course Instructor
Dr. G.Sahaya Shiny

Head of the Department
Dr.S.Mary Pearly Sumathi

Teaching Plan for the Academic Year 2025-2026

Department : Commerce Aided
Class : II B.Com
Semester : IV
Name of the Course : Elective – IV E- Commerce
Subject code : AU234EC1

No. of Hours per week	Credit	Total No. of Hours	Marks
4	3	60	100

Pre-requisite: Should have basic knowledge on Commerce

Learning Objectives:

1. To know the goals of Electronic commerce
2. To understand the various Business models in emerging E-commerce areas

Course Outcomes

On the successful completion of the course, students will be able to:		
1	understand the role and features of world wide web	K1
2	understand the Benefits and model of e-tailing	K2
3	use the web enabled services	K3
4	tackle the threats in internet security system	K3 &K4
5	know about the Ethical principles Privacy and Information Rights	K4

K1- Understand; K2-Remember; K3 –Apply; K4 – Analyse

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	Introduction to E-Commecre								
	1	Defining E - Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce;	2	1	K2 (U)	PPT, Simulation based Learning.	Inquiry-Based Learning,	<i>Interactive PPT.</i>	Simple Questions, CIA I
	2	Broad Goals of Electronic Commerce -Main Components of E-Commerce;	2		K2 (U)	Lecture with Discussion, PPT.	Brain storming	Interactive PPT.	Assignment, Class Test CIA I
	3	Functions of Electronic Commerce -Process of E-Commerce - Types of E-Commerce	2	1	K2 (U)	Lecture with Discussion, PPT	Collaborative Learning.	Interactive PPT	Open book test, CIA I.
	4	The World Wide Web, The Internet and the Web: Features.	2		K2 (U)	PPT, Lecture with Discussion	Lateral Thinking.	Interactive PPT	Oral questions, CIA I.
	5	Role of Automation & Artificial Intelligence in E-Commerce.	2		K2 (U)	PPT, Lecture	Peer Learning ,Brain Storming,,	-	Assignments, Open Book Test, Questions, CIA I
II	E-Commerce Business Models & Consumer Oriented E Commerce								

	1	E-commerce ,Consumer Oriented E Commerce	2	1	K2 (U)	PPT, Lecture with Discussion.	Blended Learning,	Interactive PPT	Oral Questions, CIA I
	2	Business Models, Major Business to Consumer (B2C) Business Models	1		K2 (U)	PPT, Lecture with Discussion.	Lateral Thinking.	Interactive PPT	quizzes, Peer discussions CIA I
	3	Major Business to Business (B2B) Business Models	2	1	K2 (U)	PPT, Lecture with Discussion.	Inquiry-Based Learning,	Interactive PPT	Assignments, CIA I
	4	Business Models in Emerging E-Commerce Areas	2		K2 (U)	PPT, Lecture with Discussion.	Brain Storming	Interactive PPT	Class Test, CIA I
	5	E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing	3		K2 (U)	PPT, Lecture with Discussion.	Lateral thinking	-	Open book test, CIA I
III	E-Commerce Marketing Concepts								
	1	The Internet Audience and Consumer Behaviour.	2	1	K2(U)	PPT, Lecture with Discussion.	Inquiry-Based Learning.	Interactive PPT	Assignment, CIA II
	2	Basic Marketing Concepts	2		K2(U)	PPT, Lecture with Discussion.	Brain storming	Interactive PPT	Online Assignment, CIA II
	3	Internet Marketing Technologies – Marketing Strategy	2	1	K3(Ap)	PPT, Discussion	Collaborative Learning.	Interactive PPT	Class Test, CIA II
	4	E services: Categories of E-services,	2		K3(Ap)	Discussion	Lateral Thinking.	-	Online Quiz,Assignment, CIA II
	5	Web-Enabled Services, Information-Selling on the Web.	2		K3(Ap)	Discussion	Inquiry Based Learning	Interactive PPT	OralTest, CIA II
IV	Electronic Data Interchange & Security								

	1	Benefits of EDI-EDI Technology-EDI Standards-EDI Communications-EDI Implementation-EDI Agreements-EDI Security	2	1	K3 (A)	PPT, Lecture with Discussion	Inquiry Based Learning	Interactive PPT	Assignment, CIA II
	2	Electronic Payment Systems, Need of Electronic Payment System.	2		K3 (A)	PPT, Lecture with Discussion	Lateral Thinking	-	MCQ, CIA II
	3	Digital Economy - Threats in Computer Systems: Virus, Cyber Crime Network Security	2		K3 (A)	PPT, Lecture with Discussion	Inquiry Based Learning,	Interactive PPT	Class Test, CIA II
	4	Encryption, Protecting Web Server with a Firewall, Firewall and the Security Policy.	2	1	K3 (A)	PPT, Lecture with Discussion	Blended Learning	Interactive PPT	Online Assignment, CIA II
	5	Network Firewalls and Application Firewalls, Proxy Server.	2		K4(An)	Discussion	Application-Oriented Learning,	-	Open Book Test, CIA II
V	Ethics in E-Commerce								
	1	Issues in E Commerce Understanding Ethical.	2	1	K3 (A)	PPT, Discussion	Lateral Thinking	Interactive PPT.	Conceptual quiz , Assignment, CIA II
	2	Social and Political Issues in E-Commerce	2		K3 (A)	Discussion	Inquiry Based Learning,		MCQs , Class Test, CIA II
	3	A Model for Organizing the Issues.	2		K3 (A)	Lecture ,Discussion	Brain Storming.	-	CIA II
	4	Basic Ethical Concepts, Analysing Ethical Dilemmas	2	1	K3 (A)	PPT, Discussion	Blended Learning	-	Assignment, CIA II

	5	Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	2		K3 (A)	Discussion.	Application-Oriented Learning.	Interactive PPT	Assignment, Class Test, CIA II
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Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability, Skill Development

Activities (Em / En /SD): Exhibition on online purchase products.

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

activities related to Cross Cutting Issues:- Search and write the names of five reliable online shopping websites

Assignment: 1. Role of Automation and Artificial Intelligence in E-Commerce.

2. Business Models in Emerging E-Commerce Areas.

3. Threats in Computer Systems.

Sample questions

Part A

Choose the correct answer:

- E-commerce is defined as the _____ exchange of business information.
a) Hard copy b) paperless c) manual d) all of these
- E-commerce doesn't allow _____ of goods.
a) Physical inspection b) 24x7 service c) comparability d) wide choice
- Which type of network is suitable for covering a town or city?
a) LAN b) MAN c) WAN d) PAN

Fill in the blanks

- _____ is the direct sale of products through storefronts and malls designed in the catalog format or auctions
- Say True or False.**-E-Commerce is easy to expand the size of the market from regional to international level.

Part – B

- What are the impacts of E-commerce?
- Write a note LAN.
- What is OSL reference model?
- Discuss on prepaid online payment
- Write a short note on cyber banking.

Part – C

1. Distinguish between Traditional Commerce Versus E commerce.
2. Explain in details the various application of E-commerce.
3. What is digital signature and state its various properties?
4. Explain about the various types of electronic payment System.
5. Discuss in details about online catalogs that are operated by e-tailers in the 21st century.

Dr. S.Mary Pearly Sumathi

Course Instructor

Dr. S. Mary Pearly Sumathi

Head of the Department

Teaching Plan for the Year 2025-2026

Department : Commerce
Class : III B.Com
Title of the Course : Core Course XII: Cost Accounting II
Semester : VI
Course Code : AU236CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236CC1	6	-	-	-	5	6	90	25	75	100

Pre-requisite

Students should have studied Cost Accounting in V Semester.

Learning Objectives

To understand the standards in Cost Accounting.

To know the concepts of contract costing, process costing, operation costing and standard costing.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember and recall standards in cost accounting	K1
2.	understand various bases of classification of cost and prepare operating cost statement	K2
3.	apply the knowledge in contract costing	K3
4.	analyse and assimilate concepts in process costing	K4
5.	set up standard costing and analyse variances	K4

K1 - Remember; **K2** - Understand; **K3** – Apply; **K4** – Analyze

Modules

Total Contact hours : 75 (Including Lectures, assignments and tests)

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation
I	Cost Accounting Standards								
	1	An Introduction to CAS - Purpose of CAS - Advantages of CAS	3	1	K1 (R)	Lecture Method	Group Discussion	Interactive PPT	Oral Test, CIA I
	2	Difference between CAS and FAR Regulations - Different Degrees of CAS Coverage	3	1	K2 (U)	Concept Explanation	Peer Teaching	Comparison Charts	Quiz, CIA I
	3	Cost Accounting Standards	2		K2 (U)	Concept Explanation	Group Discussion	You Tube	Oral Test, CIA I
	4	Responsibility Accounting and Divisional Performance Measurement.	4	1	K2 (U)	Concept Explanation	Simulation	ICAI Videos	Short Test, CIA I
II	Contract Costing								
	1.	Definition - Features of Contract Costing - Calculation of Profit on Contracts	3	1	K3 (Ap)	Lecture & Discussion	Group Discussion	Mind Maps	Assignment, CIA I
	2.	Cost Plus Contract - Contract Costing and Job Costing - A Comparison	2		K3 (Ap)	Lecture & Discussion	Group Discussion	Comparison Chart	Oral Presentation, CIA I

	3.	Preparation of Contract A/c.	3	1	K4 (An)	Lecture & Discussion	Problem solving	Simple Problems	Short Test, CIA I
	4.	Preparation of Contract A/c.	2	1	K3 (Ap)	Lecture & Discussion	Problem solving	Illustration Problems	Open Book Test, CIA I
	5.	Preparation of Contract A/c.	2		K3 (Ap)	Lecture & Discussion	Group Discussion	Exercise Problems	MCQ Test, CIA I
	Process Costing								
III	1.	Process Costing - Meaning - Features of Process Costing - Application of Process Costing	2	1	K2 (U)	Lecture	Group Discussion	Interactive PPT	Quiz, CIA I
	2.	Fundamental Principles of Process Costing	1		K3 (Ap)	Lecture & Discussion	Problem solving	Simple Problems	Open book Test, CIA I
	3.	Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain	2		K4 (An)	Lecture & Discussion	Computational thinking	Mind Maps	Assignment, CIA I
	4.	Joint Products, By Products - Concept of Equivalent Production	3	1	K3 (Ap)	Lecture & Discussion	Problem solving	Industry examples	Short Test, CIA II
	5.	Process Accounts - Process Losses and Gains.	3		K4 (An)	Lecture & Discussion	Computational thinking	Illustrations and Exercise Problems	Oral test, CIA II
IV	Operation Costing								
	1.	Operation Costing - Meaning - Preparation of Operating Cost Sheet	3	1	K2 (U)	Lecture & Discussion	Group Discussion	Interactive PPT	Oral Test, CIA II
	2.	Transport Costing	3		K3 (Ap)	Lecture & Discussion	Problem solving	Illustrations and Exercise	Assignment, CIA II

								Problems	
	4.	Power Supply Costing	3	1	K3 (Ap)	Lecture & Discussion	Group Discussion	Illustrations and Exercise Problems	Activity : Preparation of wage sheet with imaginary figures., CIA II
	3.	Hospital Costing - Simple Problems.	3	1	K4 (An)	Lecture & Discussion	Problem solving	Worked Problems	MCQ Test, CIA II
V	Standard Costing								
	1.	Definition - Objectives – Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing - Variance Analysis	2	1	K2 (U)	Lecture & Discussion	Concept Mapping	Interactive PPT, Classification Charts	Oral Test, CIA II
	2.	Basis of Apportionment - Primary and Secondary Distribution - Material, Labour, Overhead, and Sales Variances	2	1	K3 (Ap)	Lecture & Discussion	Problem solving	Flow Charts, Work Sheets	Quiz, CIA II
	3.	Calculation of Material Variances.	3		K4 (An)	Lecture & Discussion	Group Discussion	Illustrations and Exercise Problems	Short Test, CIA II
	4.	Calculation of Labour Variances.	2		K4 (An)	Lecture & Discussion	Problem solving	Worked Problems	Short Test, CIA II
	5.	Calculation of Overhead, and Sales Variances.	2	1	K4 (An)	Lecture & Discussion	Problem solving	Worked Problems	Open book Test, CIA II

Course Focusing on

Employability/ Entrepreneurship/ Skill Development : Entrepreneurship

Activities (Em/ En/SD):

- Preparation of cost sheets for a startup
- Case study: Cost reduction in small businesses
- Excel-based costing assignments
- Mini project on break-even and pricing decisions

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

Activities related to Cross Cutting Issues:

- Case study on ethical issues in cost accounting
- Group discussion on professional responsibility of cost accountants
- Role play: Ethical dilemma in cost reporting
- Assignment on ICAI code of ethics

Course Instructor
Dr.C.Braba

Head of the Department
Dr.S.Mary Pearly Sumathi

Teaching Plan for the Academic Year 2025-2026

Department : Commerce
Class : III B. Com
Title of the Course : Core Course – XIII Management Accounting
Semester : VI
Subject code : AU236CC2

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

Learning Objectives

1. To understand the basics of management accounting.
2. To know the aspects of financial statement analysis, budgetary control and marginal costing.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the basics in management accounting	K1
2.	apply the knowledge in the preparation of financial statement analysis	K3
3.	analyse the concepts relating to fund flow and cash flow statement	K4
4.	evaluate techniques of budgetary control	K5
5.	formulate criteria for decision making using principles of marginal costing	K4

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

Modules

Total contact hours – 90 (including lecture, assignment and tests)

Unit	Module	Topics	Teaching hours	Assessment Hours	Cognitive level	Pedagogy	Student centric Method	E-Resources	Assessment evaluation
I	Introduction to Management Accounting								
	1	Management Accounting - Meaning	4	1	K1	Lecture with PPT	Inquiry-Based Learning	Notes / Slides,	Formative Quiz using Quizzes, CIA I
	2	- Scope	3		K1	Lecture with PPT	Think-Pair-Share	Interactive PPT	Oral Presentation, CIA I
	3	Importance – Limitation	4	1	K2	Lecture Method	Inquiry-Based Learning,	Interactive PPT	Oral Presentation, Conceptual Questions, CIA I
	4	Management Accounting Vs. Cost Accounting -	4		K5	Mind mapping and lecture	Think-Pair-Share ,	Notes/Slides	Oral Presentation, Conceptual Questions, CIA I
	5	Management Accounting Vs. Financial Accounting.	3	1	K1	Lecture with PPT	Inquiry-Based Learning	Notes / Slides,	Formative Quiz using Quizzes, CIA I
II	Financial Statement Analysis								
	1	Analysis and Interpretation of Financial Statements -	4		K1	Lecture method, Conceptual	Inquiry based Learning ,	Interactive Notes	Formative Quiz using Quizzz , CIA I

		Nature and Significance - Types of Financial Analysis - Tools of Analysis -		1		Demonstration ,	Problem Solving		
	2	Comparative Statements - Common Size Statement - Trend Analysis.	5		K4	Lecture method	Peer teaching , Problem Solving	-	Assignment, CIA I
	3	Ratio Analysis: Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios	4		K4	Concept based discussion, Problem-Solving	Peer Teaching, Problem Solving	Interactive Notes	Short Test on Liquidity Ratios CIA I
	4	Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Preparation of Financial Statements from Ratios..	5	1	K4	Problem based learning	Inquiry based learning, Problem Solving	Lecture	Problem Solving Questions, CIA I
III	Fund Flow Analysis & Cash Flow Analysis								
	1	Meaning, Advantages and Limitations, Preparation of Fund flow statement	4		K2	Lecture method, Conceptual Demonstration	Inquiry based learning, Problem Solving	Interactive Notes/Slides	Formative Quiz, CIA II

	2	Steps involved in preparation of Fund flow statement, Preparation of Schedule of changes in working capital Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.	5	1	K2	Problem solving	Peer teaching	-	Group presentation, CIA II
	3	Meaning - Advantages - Limitations - Preparation of Cash Flow Statement as per AS 3 - Types of Cash Flows - Operating, Financing and Investing Cash Flows.	4	1	K4	Concept-based discussion, Problem-solving	Peer Teaching, Problem solving	-	Class Test, CIA II
	4	Preparation of Cash Flow Statement and Cash from operation	5		K4	Concept-based discussion, Problem Solving	Problem based learning	-	Group Activity, CIA II
IV	Budgetary Control								
	1	Budgetary Control: Meaning -	2		K2	Lecture method, Conceptual Demonstration	Inquiry-Based Learning, Problem Solving	Interactive Notes	Oral test, CIA I

	2	Preparation of Various Budgets -	4	1	K2	Problem solving	Think -Pair-Share		Exercise problem solving, CIA I
	3	Cash Budget -	4	1	K4	Problem solving	Peer Teaching , Problem Solving		Assignment, CIA I
	4	Flexible Budget -	3		K4	Lecture method, Conceptual Demonstration	Problem solving	You tube Videos	Formative Quiz using Quizizz, CIA II
	5	Production Budget - Sales Budget.	5	1	K4	Problem solving	Think-Pair-Share		Short Test, CIA I
V	Marginal Costing:								
	1	Meaning - Features - Fixed Cost, Variable Cost and Semi Variable Cost – Contribution - Marginal Cost Equation - P/V Ratio -	3	1	K2	Context based learning	Inquiry based learning, Problem Solving	Interactive notes	Oral Test, Problem Solving Questions, CIA II
	2	Break Even Point - Margin of Safety - Cost-Volume Profits Analysis - Break Even Point -	3		K2	Collaborative Learning	Group Activity	Interactive Notes	MCQ, CIA II

	3	Decision Making: Selection of a Product Mix - Make or Buy Decision - Discontinuance of a Product Line -	4	1	K4	Lecture method	Collaborative learning, problem solving	Interactive Notes	Case based assessment, CIA II
	4	Change or Status quo - Limiting Factors - Exploring New Markets	3		K5	Lecture method	Peer teaching, Problem Solving	Interactive Notes	Short test, CIA II
	5	Meaning - Features - Fixed Cost, Variable Cost and Semi Variable Cost – Contribution - Marginal Cost Equation - P/V Ratio -	3	1	K2	Problem based learning	Inquiry based learning, Problem Solving	Lecture Videos	Problem Solving Questions, CIA II
	6	Break Even Point - Margin of Safety - Cost-Volume Profits Analysis - Break Even Point -	2		K2	Brain storming			Problem Solving

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

Activities (Em/ En/SD): Calculating sacrificing ratio, Goodwill (Special Contract) - **Skill Development** Course Focusing on Cross Cutting Issues

(Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Assignment:

Calculation of Marginal Costing and Absorption Costing (Professional Ethics)

Doing problems on Preparation of Cash Flow Statement and Cash from operation (Professional Ethics) Seminar Topic: Relationship between Cost accounting, Management Accounting and Financial Accounting

**Sample Questions
PART A**

Answer All the questions

I. Choose the best answer

1. Trend analysis is significant for _____
 - a) Forecasting and budgeting
 - b) Profit planning
 - c) Capital rationing
 - d) Working capital management
2. Solvency ratios indicate _____
 - a) Credit worthiness
 - b) Activity
 - c) Profitability
 - d) Liquidity

Fill in the blanks

3. An arithmetic expression of relationship between two variables is _____.
4. A higher P/V Ratio reflects _____profitability.

State the following statements are True or False:

5. Flow of funds means increase or decrease of working capital.

PART B

Answer All the questions

1. Enumerate the nature of management accounting.
2. Ascertain the gross profit ratio from the following particulars:

Gross Profit	- Rs.27,000
Cost of sales	- Rs.33,000
Opening stock	- Rs.12,000
Closing stock	- Rs.16,000

3. From the following, prepare a statement showing changes in the working capital during 2018:

Balance Sheets of XYZ as on 31st December

Liabilities	2017 Rs.	2018 Rs.	Assets	2017 Rs.	2018 Rs.
Capital					
Equity share capital	1,50,000	1,50,000	Fixed assets	1,60,000	2,25,000
Preference share capital	-	1,00,000	Investments	-	10,000
Reserves and surplus:			Current assets:		
General reserve	40,000	50,000	Stock	30,000	50,000
Profit and Loss A/c	35,000	80,000	Debtors	30,000	50,000
Current liabilities:			Bills receivable	7,000	4,000
Creditors	30,000	20,000	Prepaid expenses	10,000	23,000
Bills payable	-	4,000	Cash	30,000	20,000
Bank overdraft	5,000	-	Advances	21,000	61,000
Provision for taxation	8,000	13,000			
Proposed dividend	20,000	26,000			

4. From the following information, find out the amount of profit earned during the year using marginal costing technique:

Fixed cost	Rs.5,00,000
Variable cost	Rs.10 per unit
Selling price	Rs.15 per unit
Output level	1,50,000units

5. Shri Ram Company Ltd., manufactures two products X and Y. It's sales department has three divisions; East, West, North, Preliminary sales budgets for the year ending 31st December 1999 based on the assessments of the divisional managers were:

Product X: East – 3,00,000 units: West – 6,00,000 units and North – 1,50,000 units Product Y: East – 4,00,000 units: West – 5,00,000 units and North – Nil

Sales price = X . Rs.5 and Y: Rs.4 in all areas.

Arrangements are made for the extensive advertising of products X and Y and it is estimated that East division sales will increase by 1,50,000 units.

Arrangements are also made to advertise and distribute product Y in the Northern area in the second half of 1999 when sales are expected to be 6,00,000 units. Since the estimated sales of the West division represented an unsatisfactory target, it is agreed to increase both the estimates by 20%.

Prepare a sales budget for the year to 31st December 2008.

PART C

Answer All the questions

1. From the following profit and loss account and balance sheet of green ltd., for the year ended 2018 and 2019, you are required to prepare a comparative income statement and a comparative balance sheet.

Profit and loss A/c

Particulars	2018	2019	Particulars	2018	2019
To cost of goods sold	1,20,000	1,50,000	By net sales	1,60,000	2,00,000
To operating expenses:					
Administrative	4,000	4,000			
Selling	6,000	8,000			
To net profit	30,000	38,000			
	1,60,000	2,00,000		1,60,000	2,00,000

Balance sheet as on 31st December

Liabilities	2018	2019	Assets	2018	2019
Equity share capital	80,000	80,000	Land	20,000	20,000
Preference share capital	60,000	60,000	Buildings	60,000	54,000
General reserve	40,000	49,000	Plant	60,000	54,000
8% debentures	20,000	30,000	Furniture	20,000	28,000
Bills payable	10,000	15,000	Cash	20,000	28,000
Sundry creditors	30,000	40,000	Debtors	40,000	60,000

Tax payable	20,000	30,000	Stock	40,000	60,000
	2,60,000	3,04,000		2,60,000	3,04,000

2. The following figures relate to a company for the year ending 2018:

Particulars	Rs.	Particulars	Rs.
Sales	5,20,000	Selling and distribution expenses:	
Purchases	3,22,500	Salaries	15,300
Opening stock	76,000	Advertising	4,700
Closing stock	98,500	Travelling	2,000
Sales returns	20,000	Administrative expenses:	
Non-operating incomes:		Salaries	27,000
Dividends	9,000	Stationery & postage	2,500
Profit on sale of shares on-	3,000	Rent	2,700
operating expenses: Loss on		Depreciation	9,300
sale of assets		Other charges rovision for tax	16,500
	4,000		40,000

You are required to:

- i. Arrange the above figures in a form suitable for analysis.
- ii. Calculate the following ratios
 - a) Gross profit Ratio
 - b) Operating ratio
 - c) Operating profit and
 - d) Net profit ratio

3. Explain the steps involved in preparation of fund flow statement.

4. The following information are obtained from the records of a factory:

Sales (4,000 units @ Rs.25 each)	1,00,000
Variable cost	72,000
Fixed cost	16,800

Calculate:

- i. P/V Ratio
- ii. Break – Even Sales
- iii. Margin of Safety
- iv. What additional units should be sold to obtain the same amount of profit if the selling price is reduced to Rs.20

5. ABC Company Ltd., has given the following particulars. You are required to prepare a cash budget for the three months ending 31.12.2009.

Months	Sales Rs.	Materials Rs.	Wages Rs.	Overheads Rs.
August	20,000	10,200	3,800	1,900
September	21,000	10,000	3,800	2,100
October	23,000	9,800	4,000	2,300
November	25,000	10,000	4,200	2,400
December	30,000	10,800	4,500	2,500

- i. Credit terms are:
 - Sales / Debtors - 10% sales are on cash basis, 50% of the credit sales are collected next month and the balance in the following month.
 - Creditors - Materials 2 months
 - Wages 1/5 months
 - Overheads ½ months
- ii. Cash balance on 01.10.2009 is expected to be Rs.8,000
- iii. A machinery will be installed in August 2009 at a cost of Rs.1,00,000. The monthly instalment of Rs.5,000 is payable from October onwards.

- iv. Dividend at 10% on preference share capital of Rs.3,00,000 will be paid on 1st December 2009.
- v. Advance to be received for sale of vehicle Rs.20,000 in December.
- vi. Income tax (advance) to be plaid in December Rs.5,000.

Dr.G.Hesil Jerda

Course Instructor

Dr.S. Mary Pearly Sumathi

Head of the Department

Teaching Plan for the year 2025-2026

Department : Commerce
Class : III B.Com
Title of the Course : CORE COURSE XI : INCOME TAX LAW AND PRACTICE II
Semester : V
Course Code : AU236CC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236CC3	5	–	–	–	4	5	75	25	75	100

Learning Objectives

1. To understand the provisions relating to capital gains.
2. To know the provisions for computation of income from other sources and deductions from gross total income. Course Outcomes

On the successful completion of the course, students will be able to:		
1.	remember the provisions on capital gains	K1
2.	learn about assessment of individuals	K1
3.	apply the knowledge about income from other sources	K3
4.	identify tax authorities and apply assessment procedures	K3
5.	analyse the provisions of set off and carry forward losses	K4

K-Remember; **K3** –Apply; **K4** – Analyse

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	Capital Gains								
	1	Capital Gains	2	1	K1(R)	PPT, Simulation based Learning.	Inquiry-Based Learning,	<i>Interactive PPT.</i>	Simple Questions, CIA I
	2	Kinds of Capital Assets	2		K1(R)	Lecture with Discussion, PPT.	Brain storming	Interactive PPT.	Assignment, Class Test CIA I
	3	Computation of Capital Gains	2	1	K1(R)	Lecture with Discussion, PPT	Collaborative Learning.	Interactive PPT	Open book test, CIA I.
	4	Exemption under Section 54, 54B, 54D	3		K1(R)	PPT, Lecture with Discussion	Lateral Thinking.	Interactive PPT	Oral questions, CIA I.
	5	Exemption under Sections 54EC, 54F, 54GA.	3	1	K1(R)	PPT, Lecture	Peer Learning ,Brain Storming,,	-	Assignments, Open Book Test, Questions, CIA I
II	Income From Other Sources								
	1	Income from Other Sources	2	1	K1(R)	PPT, Lecture with Discussion.	Blended Learning,	Interactive PPT	Problem-Solving,Oral Questions, CIA I

	2	Income Chargeable to Tax under the Head Income from Other Sources	1		K1(R)	PPT, Lecture with Discussion.	Lateral Thinking.	Interactive PPT	quizzes, Peer discussions CIA I
	3	Procedures for Computing Income from Other Sources	2	1	K1(R)	PPT, Lecture with Discussion.	Inquiry-Based Learning,	Interactive PPT	Problem-Solving Assignments, CIA I
	4	Deductions Allowed	2		K1(R)	PPT, Lecture with Discussion.	Brain Storming	Interactive PPT	Problem Solving,Class Test, CIA I
	5	Deduction not Allowed	3		K1(R)	PPT, Lecture with Discussion.	Lateral thinking	-	Problem Solving .CIA I
	6	Problems on Computation of Income from Other Sources.	2	1	K1(R)	Lecture with Discussion.	Brain Storming	-	Problem Solving, CIA I
III	Set Off and Carry Forward of Losses								
	1	Set Off and Carry Forward of Losses and Deductions from Gross Total Income	3	1	K2(U)	PPT, Lecture with Discussion.	Inquiry-Based Learning.	Interactive PPT	Assignment, CIA II
	2	Provisions for Set-off and Carry Forward of Losses	3		K2(U)	PPT, Lecture with Discussion.	Brain storming	Interactive PPT	Online Assignment, CIA II
	3	Deductions U/S 80C, 80CC, 80CCB, 80CCC,	3	1	K3(Ap)	PPT, Discussion	Collaborative Learning.	Interactive PPT	Class Test, CIA II

		80CCD, 80 CCE							
	4	Deductions U/S 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB	2		K3(Ap)	Discussion	Lateral Thinking.	-	Online Quiz, Assignment, CIA II
	5	Deductions U/S 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only	1	1	K3(Ap)	Discussion	Inquiry Based Learning	Interactive PPT	Oral Test, CIA II
IV	Assessment of Individuals								
	1	Assessment of Individuals	2	1	K1(R)	PPT, Lecture with Discussion	Inquiry Based Learning	Interactive PPT	Problem Solving, Assignment, CIA II
	2	Assessment: Meaning and Types	2		K1(R)	PPT, Lecture with Discussion	Lateral Thinking	-	Problem Solving, CIA II
	3	Computation of Total Income and Tax Liability of an Individual	2		K4(An)	PPT, Lecture with Discussion	Inquiry Based Learning,	Interactive PPT	Problem Solving, CIA II
	4	Problems in case of Income from salaries	3	1	K4(An)	PPT, Lecture with Discussion	Blended Learning	Interactive PPT	Online Assignment, CIA II
	5	Problems in case of HP and Profits and Gains	3	1	K4(An)	Discussion	Application-Oriented Learning,	-	Open Book Test, CIA II
V	Income Tax Authorities								

	1	Income Tax Authorities	2	1	K1(R)	PPT, Discussion	Lateral Thinking	Interactive PPT.	Conceptual quiz , Assignment, CIA II
	2	Administration of Income Tax Act	2		K1(R)	Discussion	Inquiry Based Learning,		MCQs on Income Tax Act, Class Test, CIA II
	3	Income Tax Authorities, Powers of CBDT	2		K4 (An)	Lecture ,Discussion	Brain Storming.	-	Problem Solving, CIA II
	4	Powers of Income Tax Officers	2	1	K4 (An)	PPT, Discussion	Blended Learning	-	Assignment, CIA II
	5	Procedures for Assessment	2		K4 (An)	Discussion.	Application-Oriented Learning.	Interactive PPT	Assignment, Class Test, CIA II
	6	Filing of Return , Due Dates of Filing , Voluntary Filling ,Return of Loss ,Related Return ,Defective Return , Signing of Return ,Permanent Account Number (PAN)	2		K4 (An)	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

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

Activities related to Cross Cutting Issues:- Budget Discussion

Assignment: 1. Problems from Capital gain
2. Problems from Income from Other Sources
3. Problems from Set off and Carry Forward Losses.

Part A

Fill up the blanks with correct answer.

1. Zero coupon bond is called as short term asset if it is held for not more than _____ months (Co-1, K-R)
2. Cost of inflation index for the Previous Year 2024-2025 is _____ (Co-1,K-R)
3. In case of casual income the tax is deducted at source at the rate of _____. (Co-2 ,K-R)
4. Dividend declared by a foreign company is fully _____..(Co-2,K-R)
5. When minor's Income clubbed with parent's income, how much exemption can be claimed?
a) Rs.1,000 per child b) Rs.1,500 per child c) Rs.2,500 per child d) Rs.3,000 per child .(Co-3,K-U)
6. Which of the following can be set off against winning from against winning from lotteries, crossword puzzle?
a) Loss from other sources b) Loss from House Property c) Loss under any head
d) No loss can be set off (Co-3,K-U)
7. Percentage of Health and education cess for the P.Y.2023-2024.
a) 1% b) 2% c) 4% d) 3% (Co-4,K-U)
8. Alternative Minimum Tax is calculated on _____.
a) Gross Total Income b) Total Income
c) Adjusted Total Income d) Taxable Income (Co-4,K-U)
9. An individual having income from salary is to file his return by using ITR-1. (True / False) (Co-5,K-U)
10. Due date for filing Return of Income in case of a Company is 31st July.
(True / False) (Co-5,K-U)

Part B

1. Ms.Cosmina acquired a residential house for Rs.1,00,000 during 2011-12. She gifted the property to Dhiya during 2021-22.The fair market value of the house on the date of gifting it was Rs.3,00,000. She sold the house on 1-7-24 for the Rs.15,00,000.She paid a commission of 1%.Compute the capital gain for the P.Y.2024-25.C.I.I for 2011-12:184,2021-22:317, 2024-25:363.**2.** Write a short note on different types of resident.(Co-1,K-U)
2. Ms.Ragavi received the following income during the P.Y 2024-25.
Compute her taxable income from other sources.
Family pension received Rs.48,000
Royalty amount received Rs.18,000
Honorarium received for delivering lectures Rs.2,700
Director's fee Rs.6,500
Expenses incurred to earn royalty Rs.1,500.(Co-2, K-U)
3. Ms.Amirtha submits the following particulars regarding her income for the Previous year 2024-25. Compute her income from other sources
 - i) Dividend on equity shares R. 3,000
 - ii) Interest on Government Security Rs.2,000
 - iii) Director's sitting fees received Rs.5,000
 - iv) Winning received from lotteries Rs.17,500
 - v)Interest on Post Office Savings Bank Account Rs. 3,500
 - vi) Interest on Bank Deposits Rs.3,000The following expenses are claimed by her:
Collection charges of dividend Rs.50
Purchase of lottery tickets Rs.200. (Co-2, K-U)
4. Ms.Kumuthadevi submitted the following particulars regarding her income for the P.Y 2024-'25. Compute her Gross Total Income.
 - i) Income from business Rs.50,000.
 - ii) Income from salary Rs.60,000
 - iii) Short term capital loss Rs.2,000.
 - iv) Long term capital gain on shares Rs.10,000
 - v) Long term capital gain on land Rs.20,000.(Co-4, K-U)

5. The taxable income of an individual is Rs. 9,70,000 from Business and Rs. 60,000 from House Property for the previous year 31st March,2025. His wife is also employed and is getting a salary of Rs.16,500 per month. Compute his total income and tax liability for the relevant Assessment year.(Co-4, K-U)

6. Write a short note on PAN.(Co-5, K-R)

7. Appraise the revised return.(Co-5, K-U)

Part C

1. An agriculture land situated in Tirunelveli district purchased in 2014-15 for Rs.5,00,000 was sold on 15th June 2024 for Rs.14,50,000. Another piece of land was purchased on 15th oct. 2024 for Rs.2,00,000 and on the same day Rs. 50,000 was deposited in the capital gains Deposit Scheme of a nationalized bank. Calculate taxable capital gain. (CII:2014-15: 240, 2024-25: 363) .(Co-1, K-U)

2. Dheeksha furnished the following particulars regarding her transactions during the P.Y.2024-25.

	Agri.land	Gold	Commercial Building
Sale price	5,00,000	5,00,000	10,00,000
Cost of acquisition	2,00,000	2,00,000	5,00,000
Year of acquisition	2011-12	2019-20	2018-19
C.I.I	184	289	280

She made investment in a residential house for Rs.16,00,000 on 10.09.23. Compute her taxable capital gain.C.I.I 2024-25: 363.(Co-1, K-U)

3. Calculate income from other sources from the following information furnished by Mr.Kumutha for the Previous Year 2024-25.

- i) Agricultural income from land situated in India Rs.15,000.
- ii) Agricultural income from land situated in Srilanka Rs.20,000.
- iii) Interest on Post Office Savings Account Rs.6,000.
- iv) Interest on Government Securities Rs.8,000
- v) Interest on Public Provident Fund Rs. 8,500
- vi) Dividend from HS Ltd (an Indian Company) Rs.25,000
- vii) Dividend from Swiss Ltd (a Foreign Company) Rs.18,000
- viii) Winning from Lottery (Net amount received)Rs.35,000
- ix) Rent from sub-letting of a flat Rs.12,000

Mr.Kumutha has spent Rs.3,500 for realizing rent and pays a rent of Rs.5,000.(Co-2, K-U)

4. Ms.Priyadharshini submits the following particulars of her income. You are required to compute her gross total income for the previous year 2024-25

- a) Income from salary(gross) Rs.9,00,000
- b) Rent from house property (gross) Rs.1,20,000
- c) Income from agency business Rs.40,000
- d) Loss from cloth business Rs.70,000
- e) Speculation business income Rs.5,000
- f) Short term capital gains Rs.1,000
- g) Long term capital gains Rs.14,000
- h) Income from securities Rs.8,000

The following items are brought forward from preceding previous year.

- i) Loss in agency business Rs.4,500
- ii) Speculation loss Rs.6,000
- iii) Loss from house property Rs.24,000
- iv) Long-term capital loss Rs.6,500
- v) Short-term capital loss Rs.6,000
- vi) Loss from interest on securities Rs.1,600.(Co-3, K-U)

5. Mr.Madhan (42 years) has submitted the following information of his income for the previous year 2024-25. Ascertain his total income and his tax liability.

Particulars	Rs.
Income from salary (gross)	7,70,000
Interest on Govt. security	20,000
Winning from lottery (Gross)	30,000
Dividend	40,000
Rent from house property-Rs.60,0000 p.a. Municipal taxes paid	10,000
Contribution to PPF	30,000
Payment of medical insurance premium.	20,000.(Co-3, K-An)

6. From the following particulars of Mr.Gowri, who is working in Government Office as Administrative Officer, ascertain her total income and tax liability for the previous year 2023-24 under both regular tax regime and alternative tax regime.

- | | Rs. |
|------------------|--|
| i) Basic salary | 1,50,000 p.m. |
| ii)D.A | 80,000 p.m.(Not enter into service benefits) |
| iii)Bonus | 1,20,000 p.a |
- iv) She contributes 14%of salary towards RPF. Her employer also contributes the same.
- v) She is provided with a small car for office and personal use. Expenses also met by employer including driver salary.
- vi) Special allowance@ 5,000 p.m.
- vii) Entertainment allowance @ Rs.3,000 p.m.
- viii) Professional tax Rs.7,000, of which Rs.5,000 paid by the employer. .(Co-4, K-An)
7. Explain the various procedure for E-filing of return. (Co-5, K-R)

8.Analyse the powers of CBDT. (Co-5, K-U)

Dr.S.Mary Pearly Sumathi

Course Instructor

Dr.S. Mary Pearly Sumathi

Head of the Department

Teaching Plan for the year 2025-2026

Department : Commerce

Class : III B.Com

Title of the Course : DISCIPLINE SPECIFIC ELECTIVE III: a) AUDITING & CORPORATE GOVERNANCE

Semester : VI

Course Code : AU236DE1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE1	5	-	-	-	3	5	75	25	75	100

Pre-requisite

Students should have studied Commerce in XII Std.

Learning Objectives

1. To understand process of auditing and its classification.
2. To provide insights on the framework, theories and models of corporate governance and the concept of corporate social responsibility.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	define auditing and its process	K1
2.	compare and contrast the procedure of audit and documentation	K2
3.	identify the role of auditors in companies	K2
4.	define the concept of corporate governance	K2
5.	appraise the implications of corporate social responsibility	K3

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

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	Introduction to Auditing								
	1	Meaning and Definition of Auditing –	2	1	K1(R)	Lecture with Discussion	Inquiry-Based Learning	Interactive PPT	Online Assignment, CIA I
	2	Distinction between Auditing and Accounting - Objectives -	2		K1(R)	Lecture with examples	Think-Pair-Share	Interactive PPT	Class Test, CIA I
	3	Advantages and Limitations of Audit - Scope of Audit -	2	1	K2(U)	Concept-based discussion	Concept based learning	Interactive PPT	Open book test, CIA I.
	4	Classifications of Audits -	2		K2(U)	Lecture with Discussion	Brainstorming	Interactive PPT	CIA I.
	5	Audit of Banking, Insurance, Non-Profit Organizations and Charitable Societies, Trusts, Organizations	1	1	K3(Ap)	Lecture with illustration	Inquiry-Based Learning	Interactive PPT	Assignments, Open Book Test, CIA I
II	Audit Procedures and Documentation								

	1	Audit Planning - Audit Programme	2	1	K2 (U)	Lecture with discussion	Case-based learning	Interactive PPT	Assignment, CIA I
	2	Procedures	2		K2 (U)	Lecture with illustration	Inquiry based learning	Interactive PPT	Class Test, CIA I
	3	Internal Audit - Internal Control - Internal Check -	2	1	K3 (Ap)	Concept explanation & discussion	Group discussion	Interactive PPT	Open Book Test, CIA I
	4	Vouching - Cash and Trade Transactions -.	1		K3 (Ap)	Demonstration method	Practical illustration	Interactive PPT	CIA I
	5	Verification and Valuations of Assets and Liabilities	2		K3 (Ap)	Lecture with real-life examples	Case analysis	Interactive PPT	CIA I
III	Company Auditor								
	1	Appointment and Removal of Auditors - Rights, Duties and Liabilities of Auditor	2	1	K2 (U)	Lecture with discussion	Inquiry based learning	Interactive PPT	MCQ, CIA I
	2	Professional Conduct and Ethics in Auditing- Audit Report	2		K3 (Ap)	Lecture with case reference	Case based learning	Interactive PPT	Assignment, CIA I
	3	Recent Trends in Auditing - Information Systems Audit (ISA) - Impact of Computerisation on Audit Approach	1	1	K4 (An)	Concept based discussion	Concept based learning	Interactive PPT	CIA I
	4	Online Computer System Audit	1		K3 (Ap)	Lecture with	Inquiry based learning	Interactive PPT	CIA I

		Types of Online Computer Systems				demonstration			
	5	Procedure of Audit under ISA System	1	1	K3 (Ap)	Lecture method	Flow-chart preparation	Interactive PPT	Class Test, CIA I
IV	Introduction to Corporate Governance								
	1	Conceptual Framework of Corporate Governance: Theories & Models,.	3	1	K2 (U)	Lecture with examples	case discussion	Interactive PPT	Assignment, CIA II
	2	Broad Committees – Corporate Governance Reforms.	1		K2(U)	Lecture with discussion	Think–Pair–Share	Interactive PPT	Class Test , CIA II
	3	Major Corporate Scandals in India and Abroad.	2		K3(Ap)	Case study method	Problem-based learning	Interactive PPT	CIA II
	4	Common Governance Problems Noticed in various Corporate Failures	2	1	K3(Ap)	Concept-based discussion	Group discussion	Interactive PPT	Short Test, CIA II
	5	Codes & Standards on Corporate Governance	1	1	K2 (U)	Lecture with illustration	Inquiry base learning	Interactive PPT	CIA II
V	Corporate Social Responsibility								
	1	Concept of CSR, Corporate Philanthropy	1	1	K1 (R)	Lecture with examples	Brainstorming	Interactive PPT	Assignment, CIA II
	2	Strategic Relationship of CSR with Corporate Sustainability	1		K3(Ap)	Lecture with discussion	Case-based learning	Interactive PPT	CIA II

	3	CSR and Business Ethics	2		K3(Ap)	Concept-based discussion	Concept based learning	Interactive PPT	CIA II
	4	CSR and Corporate Governance	3	1	K3(Ap)	Lecture with case illustration	Group discussion	Interactive PPT	Assignment, CIA II
	5	CSR Provisions under the Companies Act, 2013.	2		K3(Ap)	Lecture with discussion	Case-based learning	Interactive PPT	Class Test, CIA II

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

Activities (Em / En /SD): **Case study analysis, Group discussion**

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

Activities related to Cross Cutting Issues:

- **Case study discussion on professional ethics** in auditing and corporate governance
- **Role play** on ethical dilemmas faced by auditors and corporate managers
- **Group discussion** on CSR initiatives promoting environmental sustainability
- **PPT presentation** on gender equity and inclusive corporate practices

Part A

Answer all the questions

1. Which of the following is the primary objective of auditing?
a) Detection of errors b) Detection of frauds c) Expression of true and fair view d) Preparation of accounts
2. An audit programme is a _____ plan of audit work to be performed.
3. Vouching is the backbone of auditing .**True/False**
4. Which committee is associated with corporate governance reforms in India?
a) Narasimham Committee b) Cadbury Committee c) Choksi Committee d) Sarkaria Committee
5. CSR activities are mandatory for all companies irrespective of size. **True / False**

Part B

1. Distinguish between auditing and accounting.
2. Explain the meaning and importance of audit planning and audit programme.
3. Discuss the rights and duties of an auditor.
4. Write a short note on major corporate scandals in India or abroad
5. Define Corporate Social Responsibility and explain corporate philanthropy.

Part C

1. Discuss the scope of audit and explain the various classifications of audits.
2. Explain vouching and verification of assets and liabilities.
3. Discuss the appointment of a company auditor.
4. Analyse major corporate scandals in India and abroad,
5. Explain the concept of Corporate Social Responsibility and its relationship with corporate sustainability and governance.

Course Instructor

Dr.G.Sahaya Shiny

Head of the Department

Dr.S.Mary Pearly Sumathi

Teaching Plan for the Year 2025-2026

Department : Commerce
Class : III B.Com
Title of the Course : Elective IV: a) Computer Application in Business
Semester : VI
Course Code : AU236DE4

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236DE4	3	-	2	-	3	5	75	25	75	100

Learning Objectives:

1. To apply various terminologies used in the operation of computer systems in a business environment.
2. To generate electronic mail for communicating in an automated office for business environment

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recall various techniques of working in MS-word	K1
2.	understanding various tools used in MS-Excel.	K1
3.	apply Excel tools in various business areas of finance, HR, Statistics	K3
4.	prepare appropriate business document	K5
5.	create presentation for seminars and lecture	K5

K1 - Remember; **K3** – Apply; **K5** – Create

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/Evaluation Methods
I	Word Processing								
	1	Introduction to Word Processing, Concepts & Use of Templates	3	1	K1 (R)	Lecture Method	Interactive Discussion	PPT, YouTube	Oral Test, I CIA
	2	Working with Word Document: Editing Text, Find and Replace Text, Formatting	4		K1 (R)	Demonstration	Hands-on Practice	MS Word Demo Videos	Practical Test, I CIA
	3	Spell Check, Autocorrect, Auto Text	3	1	K1 (R)	Lecture + Demo	Peer Learning	Online Tutorials	Quiz, I CIA
	4	Bullets and Numbering, Tabs, Paragraph, Indent & Page Formatting, Header and Footer.	5		K3 (Ap)	Demonstration	Individual Practice	NPTEL, YouTube	Assignment, I CIA
II	Mail Merge								
	1	Tables – Inserting, Filling & Formatting	4	1	K3 (Ap)	Lecture + Demo	Learning by Doing	PPT, MS Word	Practical Test, I CIA
	2	Inserting Pictures & Videos	3	1	K3 (Ap)	Demonstration	Collaborative Work	Online Tutorials	Assignment, I CIA
	3	Mail Merge Including Linking	5		K5 (C)	Demonstration	Project-Based Learning	YouTube, Udemy	I CIA

		with Database							
	4	Printing & Creating Business Documents	3	1	K5 (C)	Practical Session	Real-time Task	MS Word Tools	Practical Evaluation, I CIA
III	Preparing Presentations								
	1	Basics of Presentations: Slides, Fonts, Drawing Tools	4	1	K1 (R)	Lecture	Group Discussion	PPT, Canva	Quiz, I CIA
	2	Editing, Inserting, Tables, Images, texts, Symbols.	4	1	K3 (Ap)	Demonstration	Hands-on Practice	YouTube	Assignment, I CIA
	3	Media, Design, Transition & Animation, Slideshow	4		K5 (C)	Practical Session	Learning by Doing	Canva, PowerPoint	Practical Test, II CIA
	4	Creating Business Presentations	3	1	K5 (C)	Project Method	Team Work	Online Templates	II CIA Evaluation
IV	Spreadsheet and its Business Applications								
	1	Spreadsheet Concepts & Managing Worksheets	3	1	K1 (R)	Lecture	Discussion	PPT, Excel Videos	Oral Test, II CIA
	2	Formatting, Entering Data, Editing and Printing a Worksheet	4		K3 (Ap)	Demonstration	Practice Session	MS Excel	Practical Test, II CIA
	3	Handling Operators in Formula (Formulas & Operators)	4	1	K3 (Ap)	Problem Solving	Guided Practice	NPTEL	Assignment, II CIA
	4	Project involving	4		K5 (C)	Demonstration	Activity-Based	Excel	II CIA

		Multiple Spreadsheets, Organizing Charts and Graphs. Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.				on	Learning	Tutorials	
V	Creating Business Spreadsheet								
	1	Creating Spreadsheet in the Area of Loan, Lease & Payroll Statements	4	1	K3 (Ap)	Practical Method	Hands-on Training	Excel Templates	Assignment, II CIA
	2	Ratio Analysis & Capital Budgeting	4		K3 (Ap)	Case Study	Problem-Based Learning	Excel Videos	Practical Test, II CIA
	3	Depreciation Accounting	3	1	K3 (Ap)	Lecture + Demo	Individual Task	PPT	Quiz, II CIA
	4	Graphical Representation of Data, Frequency Distribution and its Statistical Parameters, Correlation and Regression.	4		K5 (C)	Project Method	Mini Project	Excel, YouTube	II CIA Evaluation

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

Activities (Em / En /SD):

- Creating business letters using MS Word
- Preparing simple Excel sheets (salary, expenses)
- Designing a basic business presentation in PowerPoint
- Creating invoices and bills using computer tools
- Data entry and formatting practice
- Simple chart creation in Excel
- Preparing email drafts for business communication

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

Environment Sustainability activities related to Cross Cutting Issues:- Professional Ethics

- Discussion on ethical use of business data
- Case study on data privacy and digital ethics
- Assignment on professional responsibility in office automation
- Group discussion on cyber ethics in business environment

Assignment: 1

Create a **business letter** using MS Word with the following:

- Proper letter format
- Header and footer
- Bold, italics, alignment
- Spell check applied

(Submit printout or soft copy)

Assignment 2: MS Word – Mail Merge

Prepare a **Mail Merge document** for sending:

- Invitation / Offer letter
- Minimum 5 recipients
- Use a table as data source

Assignment 3: PowerPoint Presentation

Prepare a **5–6 slide presentation** on any one topic:

- “My Business Idea”
- “Role of Computers in Business”

Include:

- Title slide
- Content slides
- One image and transition effect

Assignment 4: MS Excel – Basic Spreadsheet

Create an Excel sheet showing:

- Monthly expenses of a small business
- Use basic formulas (SUM, AVERAGE)
- Apply formatting
- Insert one chart

Assignment 5: MS Excel – Payroll Sheet

Prepare a **simple payroll statement** with:

- Employee name
- Basic salary
- Allowances
- Net salary calculation

Sample questions

Part A (1 mark)

1. Which option is used to correct spelling mistakes? **(K1-R, CO-1)**
a) Thesaurus b) Find c) Spell Check d) Format Painter
2. Mail Merge is used to **(K2-U, CO-2)**
a) Edit images b) Send same document to many people c) Create tables d) Insert charts
3. Slide transition refers to **(K1-R, CO-3)**
a) Text animation
b) Slide movement
c) Image formatting
d) Font change
4. Charts are used to _____ **(K2-U, CO-4)**
5. Payroll statement shows salary details, assets and liabilities. True / False. **(K2-U, CO-5)**

Part B (6 marks)

1. What is word processing? State its uses in business. **(K1-R, CO-1)**
2. Explain how tables are created in MS Word. **(K2-U, CO-2)**
3. Illustrate the components of a good presentation. **K2-U, CO-3)**
4. Enumerate the uses of spreadsheets in business. **(K3-Ap, CO-4)**
5. What is ratio analysis? Explain. **(K2-R, CO-5)**

Part C (12 marks)

1. Create a business letter using MS Word with proper formatting. **(K5-C, CO-1)**
2. Explain the procedure for creating professional business documents. **(K3-Ap, CO-2)**

3. Create a PowerPoint presentation on “Role of Computers in Business”. (K5-C, CO-3)
4. Explain the steps involved in creating and managing worksheets. (K3-Ap, CO-4)
5. Prepare a payroll statement using Excel. (K5-C, CO-5)

Dr. C.Braba
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Dr.S.Mary Pearly Sumathi
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