

**Holy Cross College (Autonomous), Nagercoil-629004**

**Kanyakumari District, Tamil Nadu.**

**Nationally Accredited with A<sup>++</sup> by NAAC Vcycle–CGPA3.53**

*Affiliated to Manonmaniam Sundaranar University, Tirunelveli*



**DEPARTMENT OF COMMERCE SF**



**SYLLABUS FOR UNDER GRAGUATE PROGRAMME**

**TEACHING PLAN**

**ODD SEMESTER 2025-2026**

## **Vision**

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

## **Mission**

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

## **Programme Educational Objectives (PEOs)**

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

### Programme Outcomes (POs)-COMMERCE

| POs | Upon completion of B.Com Degree Programme, the graduates will be able to:                                                                              | Mapping with PEOs   |
|-----|--------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|
| PO1 | Obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.                                                                | PEO 1               |
| PO2 | Develop various managerial and accounting skills for better professional opportunities in public and private sectors.                                  | PEO 2               |
| PO3 | strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence. | PEO 1 & PEO 2       |
| PO4 | Enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.                    | PEO 1 & PEO 2       |
| PO5 | Communicate effectively and collaborate successfully with peers to become competent professionals                                                      | PEO 2 & PEO 3       |
| PO6 | absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality                               | PEO1, PEO 2 & PEO 3 |
| PO7 | Participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.                     | PEO 3               |

### Programme Specific Outcomes (PSOs)

| 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              | PO7              |

|             |                                                                                                                                            |                         |
|-------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|
| <b>PSOs</b> | Upon completion of B.Com Degree Programme, the graduates will be able to:                                                                  | <b>Mapping with POs</b> |
| <b>PSO1</b> | become acquainted with commercial knowledge and soft skill to react in the most appropriate way when faced with challenges in the society. | <b>PO4, PO5</b>         |
| <b>PSO2</b> | apply theoretical and practical concepts to business practices to produce employable, ethical and innovative professionals to              | <b>PO7</b>              |

**Department** : Commerce SF  
**Class** : I B.Com  
**Title of the Course** : Core Course I: Financial Accounting  
**Semester** : I  
**Course Code** : AU231CC1

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

### Learning Objectives:

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

### Course Outcomes

|                                                                       |                                                                                    |           |
|-----------------------------------------------------------------------|------------------------------------------------------------------------------------|-----------|
| On the successful completion of the course, students will be able to: |                                                                                    |           |
| 1.                                                                    | Remember the concept of rectification of errors and bank reconciliation statements | <b>K1</b> |
| 2.                                                                    | Apply the knowledge in preparing accounts of sole trading concerns                 | <b>K3</b> |
| 3.                                                                    | Apply the various methods of providing depreciation                                | <b>K3</b> |
| 4.                                                                    | interpret the methods of calculating profit                                        | <b>K2</b> |

|    |                                                                                                                            |           |
|----|----------------------------------------------------------------------------------------------------------------------------|-----------|
| 5. | Identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock. | <b>K3</b> |
|----|----------------------------------------------------------------------------------------------------------------------------|-----------|

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

### Teaching plan

| Unit     | Module                                   | Topic                                                                                            | Teaching Hours | Assessment Hours | Cognitive level | Pedagogy               | Student Centric Method                              | E-Resources      | Assessment/<br>Evaluation Methods |
|----------|------------------------------------------|--------------------------------------------------------------------------------------------------|----------------|------------------|-----------------|------------------------|-----------------------------------------------------|------------------|-----------------------------------|
| <b>I</b> | <b>FUNDAMENTALSOFFINANCIALACCOUNTING</b> |                                                                                                  |                |                  |                 |                        |                                                     |                  |                                   |
|          | 1                                        | Financial Accounting– Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions | 3              | 2                | K1(R)           | Lecturing              | Think-pair-share                                    | Discussion Forum | Home Work                         |
|          | 2                                        | Journal, Ledger Accounts, Subsidiary Books, Trial Balance                                        | 2              |                  | K1(R)           | Computational thinking | Memory game                                         | Discussion Forum | Oral test                         |
|          | 3                                        | Classification of Errors, Rectification of Errors                                                | 2              |                  | K1(R)           | Problem Solving        | Using computational techniques for solving problems | Discussion Forum | Surprise test                     |

|     |                                    |                                                          |   |   |        |                        |                                                    |                  |                                                            |
|-----|------------------------------------|----------------------------------------------------------|---|---|--------|------------------------|----------------------------------------------------|------------------|------------------------------------------------------------|
|     | 4                                  | Preparation of Suspense Account, Need and Preparation    | 2 |   | K1(R)  | Lecturing              | Think-pair-share                                   | Discussion Forum | Class test                                                 |
|     | 5                                  | Bank Reconciliation Statement                            | 2 | 1 | K1(R)  | Computational thinking | Memory game                                        | Discussion Forum | Oral test, Assignment                                      |
| II  | FINAL ACCOUNTS                     |                                                          |   |   |        |                        |                                                    |                  |                                                            |
|     | 1                                  | Final Accounts of Sole Trading Concern                   | 3 | 3 | K3(Ap) | Co-operative learning  | Brain Storming                                     | Discussion Forum | Oral test                                                  |
|     | 2                                  | Capital and Revenue Expenditure and Receipts             | 3 |   | K3(Ap) | Lecturing              | Think-pair-share                                   | Discussion Forum | Slip test                                                  |
|     | 3                                  | Preparation of Trading a/c                               | 2 |   | K3(Ap) | Computational thinking | Memory game                                        | Discussion Forum | Extempore                                                  |
|     | 4                                  | Preparation of Profit & Loss a/c                         | 2 |   | K3(Ap) | Lecturing              | Think-pair-share                                   | Discussion Forum | Surprise test                                              |
|     | 5                                  | Preparation of Balance sheet with adjustments            | 3 |   | K3(Ap) | Problem solving        | Memory game                                        | Discussion Forum | Online Quiz through Google Classroom, Formative assessment |
| III | DEPRECIATION AND BILLS OF EXCHANGE |                                                          |   |   |        |                        |                                                    |                  |                                                            |
|     | 1                                  | Depreciation, Meaning, Objectives, Accounting Treatments | 2 | 1 | K3(Ap) | KWL                    | Using computational techniques for problem solving | Discussion Forum | Oral presentation                                          |
|     | 2                                  | Types: Straight Line                                     | 2 |   | K3(Ap) | Context based          | Solving problems                                   | Discussion Forum | Home Work                                                  |

[illegible]

|   |                             |                                                                                                   |   |   |        |                        |                                                    |                  |                   |
|---|-----------------------------|---------------------------------------------------------------------------------------------------|---|---|--------|------------------------|----------------------------------------------------|------------------|-------------------|
|   | 1                           | Incomplete Records - Meaning and Features - Limitations                                           | 2 | 3 | K2 (U) | Computational thinking | Memory game                                        | Discussion Forum | Extempore         |
|   | 2                           | Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit- | 2 |   | K2 (U) | Lecturing              | Think-pair-share                                   | Discussion Forum | Slip test         |
|   | 3                           | Statement of Affairs Method                                                                       | 2 |   | K2 (U) | KWL                    | Using computational techniques for problem solving | Discussion Forum | Oral presentation |
|   | 4                           | Preparation of final statements by Conversion method                                              | 3 |   | K2 (U) | Co-operative learning  | Group Discussion                                   | Discussion Forum | Class test        |
|   | 5                           | Average Due Date and Account Current.                                                             | 3 |   | K2 (U) | Lecturing              | Think-pair-share                                   | Discussion Forum | Slip test         |
| V | ROYALTYANDINSURANCEOFCLAIMS |                                                                                                   |   |   |        |                        |                                                    |                  |                   |
|   | 1                           | Meaning, Minimum Rent, Short Working                                                              | 2 |   | K3(Ap) | Computational thinking | Memory game                                        | Discussion Forum | Extempore         |
|   | 2                           | Recoupment of Short Working , Lessor and Lessee                                                   | 2 |   | K3(Ap) | Co-operative learning  | Brain Storming                                     | Discussion Forum | Oral test         |
|   | 3                           | Sublease, Accounting                                                                              | 2 |   | K3(Ap) | Computational thinking | Memory game                                        | Discussion Forum | Extempore         |

|  |   |                                                     |   |  |        |           |                                                                |                     |                                                                           |
|--|---|-----------------------------------------------------|---|--|--------|-----------|----------------------------------------------------------------|---------------------|---------------------------------------------------------------------------|
|  |   | Treatment.                                          |   |  |        |           |                                                                |                     |                                                                           |
|  | 4 | Insurance Claims:<br>Calculation of<br>Claim Amount | 3 |  | K3(Ap) | Lecturing | Think-pair-<br>share                                           | Discussion<br>Forum | Slip test                                                                 |
|  | 5 | Average clause<br>(Loss<br>Of Stock only)           | 2 |  | K3(Ap) | KWL       | Using<br>computational<br>techniques for<br>problem<br>solving | Discussion<br>Forum | Online Quiz<br>through<br>Google<br>Classroom,<br>Formative<br>assessment |

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

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

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

Assignment: Basic Accounting Concepts and Conventions - 11-07-2025

### Sample questions

#### Part A (1 mark)

1. The process of recording the transaction in the journal is known as \_\_\_\_\_

- a) Journalising
- b) Posting
- c) Balancing
- d) Recording

**(K1-R, CO-1)**

2. Which of the following is related to Nominal Account?

- a) Bank Account                      b) Commission account  
c) Furniture account                d) Cash account

**(K3-A<sub>p</sub>, CO-2)**

3. Fire Insurance provides cover for \_\_\_\_\_assets. (K3-Ap, CO-3)

**State True or False:**

4. Excess of expenditure over income is profit. (K2-U,CO-4)

5. The damaged stock and undamaged stock are separately valued are salvage value. **(K3-Ap, CO-5)**

### Part B (6 marks)

1. Prepare Trial balance from the following:

|               |          |
|---------------|----------|
| Rs.           |          |
| Capital       | 75,000   |
| Sales         | 1,25,000 |
| Stock         | 30,000   |
| Debtors       | 40,000   |
| Purchases     | 50,000   |
| Salary        | 10,000   |
| Interest(cr)  | 5,000    |
| Loan          | 25,000   |
| Bills Payable | 9,000    |
| Wages         | 3,000    |
| Bad debts     | 2,000    |
| Cash          | 12,000   |

**(K1-R, CO-1)**

2. Prepare Trading A/c of Mr.Arul for the year ending 31.12.2005

|                         |        |        |
|-------------------------|--------|--------|
| Purchases               | 22,000 |        |
| Freight on goods bought | 15,000 |        |
| Carriage Inwards        | 400    |        |
| Wages                   | 600    |        |
| Opening Stock           | 8,000  |        |
| Sales                   |        | 45,000 |
| Gross profit            |        | 41,000 |
| Return Inwards          | 2,500  |        |
| Return Outwards         |        | 1,000  |

**(K3-Ap,CO-2)**

3. A Company purchased a plant for Rs.50,000, the useful life of the plant is 10 years and the residual value of Rs.10,000.Findour the rate of depreciation under the straight-line method. **(K3-Ap, CO-3)**

4.Saleem purchased a motor cycle on hire purchase system. The cash price of the vehicle is Rs. 1,12,000 being down payment and three installment of Rs. 30,000 each. The interest is charged at 5% p.a calculate the interest included in each installment. **(K2-U,CO-4)**

5.On 1st January, X sold goods worth Rs. 1,00,000 to Y and drew a bill on Y at 3 months for the amount. Y accepted the bill and returned it to X, who endorsed the bill a month after the acceptance, in favour of a creditor Z in the settlement of his debt for Rs. 1,02,000. The bill is duly honoured at maturity. Pass the necessary journal entries in the books of X, Y and Z.**(K3-Ap, CO-5)**

**Part C (12 marks)**

1.Elaborate the basic accounting concepts **(K1-R, CO-1)**

2.Ms Supraja provides the following information Prepare Trading, Profit and loss account and Balance Sheet as on 31<sup>st</sup> December 2016

| Particulars   | Rs     |
|---------------|--------|
| Opening Stock | 30,000 |
| Sales         | 60,000 |

|                  |        |
|------------------|--------|
| Salaries         | 8,000  |
| Wages            | 4,000  |
| Creditors        | 3,000  |
| Sales Returns    | 5,000  |
| Purchase Returns | 3,000  |
| Computer         | 49,000 |
| Purchases        | 20,000 |
| Capital          | 50,000 |

Additional information:

Closing Stock Rs. 20,000

Outstanding wages Rs.500 **(K3-Ap, CO-2)**

3. On 1<sup>st</sup> January 2000, Anand Ltd., purchased a machine costing Rs.6000. It is estimated that its working life is four years and it will fetch no scrap value. The company decided to write off depreciation according to Straight line method. Prepare machinery account. **(K3-Ap, CO-3)**
4. Mr.Ram informs you that he had started a business on 1.1.2004 with a capital of Rs.20,500 and on 31.12.2004 his capital was Rs.32,800.Further he informs you that he gave his son for Rs.2000 and he withdraw Rs.500 every month for personal purpose. He had a scooter, which had been sold for Rs.5000 and invested the same into the business. Calculate the amount of profit made by him during the year 2004.**(K2-U,CO-4)**
5. Explain Average clause.**( K3-Ap, CO-5)**

Dr.S.Jameela  
Head of the Department

Dr.C.K.Sunitha  
Course Instructor

**DEPARTMENT : COMMERCE (SF)**  
**CLASS : I B.COM**  
**TITLE OF THE COURSE : CORE COURSE II : PRINCIPLES OF MANAGEMENT**

**SEMESTER : I**  
**COURSE CODE : AU231CC2**

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

### Learning Objectives

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

### Course Outcomes

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

### Teaching plan

| Unit | Module                            | Topic                                                                                                             | Teaching Hours | Assessment Hours | Cognitive level | Pedagogy                 | Student Centric Method                  | E-Resources                     | Assessment / Evaluation Methods                      |
|------|-----------------------------------|-------------------------------------------------------------------------------------------------------------------|----------------|------------------|-----------------|--------------------------|-----------------------------------------|---------------------------------|------------------------------------------------------|
| 1    | <b>Introduction to Management</b> |                                                                                                                   |                |                  |                 |                          |                                         |                                 |                                                      |
|      | 1                                 | Meaning- Definitions – Nature and Scope - Levels of Management                                                    | 3              |                  | K1(R)           | Lecture with Visual Aids | Inquiry-Based Learning,                 | Video Lectures, Interactive PPT | Oral Presentation , Conceptual Questions, CIA I      |
|      | 2                                 | Importance - Management Vs. Administration                                                                        | 2              | 1                | K1(R)           | Brain Storming           | Think-pair-share                        | You Tube Videos                 | Group Presentation , CIA I                           |
|      | 3                                 | Management: Science or Art –Evolution of Management Thoughts – F. W.Taylor, Henry Fayol,PeterF.Drucker,Elt onMayo | 4              |                  | K1(R)           | Concept-based discussion | Collaborative Learning, Concept Mapping | Online Tutorials and Notes      | Concept check polls during class using Slido, CIA I. |

|           |                 |                                                                           |   |   |       |                        |                                                  |                                   |                                              |
|-----------|-----------------|---------------------------------------------------------------------------|---|---|-------|------------------------|--------------------------------------------------|-----------------------------------|----------------------------------------------|
|           | 4               | Functions of Management - Trends and Challenges of Management             | 2 | 1 | K1(R) | Gamification           | Team Challenges. Competitive elements            | YouTube Videos – Learn challenges | Solving challenges, CIA I.                   |
|           | 5               | Managers – Qualification – Duties & Responsibilities.                     | 3 | 1 | K1(R) | Active learning        | Peer Learning and discussions                    | Online Tutorials and Notes        | Assignments, Open Book Exam Questions, CIA I |
| <b>II</b> | <b>Planning</b> |                                                                           |   | . |       |                        |                                                  |                                   |                                              |
|           | 1               | Planning –Meaning– Definitions –Nature– Scopeand Functions                | 4 |   | K2(U) | Collaborative Learning | Group Discussions                                | Interactive PPT                   | Quiz – Khahoot CIA-I                         |
|           | 2               | Importance and Elements of Planning                                       | 3 |   | K2(U) | Inquiry based learning | Formulating questions related to business plans, | NPTEL Video Lectures              | In class discussions, CIA-I                  |
|           | 3               | Types–Planning Process-Tools and Techniques ofP lanning                   | 2 | 1 | K2(U) | Experiential Learning  | Group discussions of experiences about planning  | You Tube videos                   | Draw a business plan, CIA-I                  |
|           | 4               | Management by Objective (MBO). Decision Making: Meaning – Characteristics | 4 |   | K2(U) | Flipped Classroom      | In class discussions, group activities, Q&A with | Online notes                      | Asking Questions, CIA- I                     |

|            |                   |                                                                |   |   |       |                        |                                                     |                                                                              |                                               |
|------------|-------------------|----------------------------------------------------------------|---|---|-------|------------------------|-----------------------------------------------------|------------------------------------------------------------------------------|-----------------------------------------------|
|            |                   |                                                                |   |   |       |                        | instructor                                          |                                                                              |                                               |
|            | 5                 | Types - Steps in Decision Making-- Forecasting                 | 2 | 1 | K2(U) | Active Learning        | Discussions                                         | PowerPoint with graphical representations of decision making and forecasting | Concept check polls during class using Slido, |
| <b>III</b> | <b>Organizing</b> |                                                                |   |   |       |                        |                                                     |                                                                              |                                               |
|            | 1                 | Meaning - Definitions - Nature and Scope – Characteristics     | 3 |   | K2(U) | Lecturing              | Concept Mapping                                     | Online Videos                                                                | MCQs, Discussions , CIA-I                     |
|            | 2                 | Importance – Types - Formal and Informal Organization          | 3 |   | K2(U) | Active Learning        | Explaining concepts, answering questions from peers | Interactive PPT                                                              | Peer discussions and concept maps, CIA - I    |
|            | 3                 | Organization Chart – Organization Structure: Meaning and Types | 3 | 1 | K2(U) | Flipped Classroom      | In class discussions, Q&A with instructor           | Interactive PPT                                                              | Oral Test, CIA-II                             |
|            | 4                 | Departmentalization– Authority and Responsibility              | 3 | 1 | K2(U) | Inquiry based learning | Peer discussions                                    | Online notes                                                                 | Peer Discussions & Asking questions, CIA-II   |
|            | 5                 | Centralization and Decentralization – Span of Management       | 3 |   | K2(U) | Experiential learning  | Group reflection, discussion of experiences         | You Tube Videos                                                              | Presentation , CIA-II                         |
| <b>IV</b>  | <b>Staffing</b>   |                                                                |   |   |       |                        |                                                     |                                                                              |                                               |

|  |                                           |                                                                               |   |     |       |                               |                                                               |                    |                                                                      |
|--|-------------------------------------------|-------------------------------------------------------------------------------|---|-----|-------|-------------------------------|---------------------------------------------------------------|--------------------|----------------------------------------------------------------------|
|  |                                           |                                                                               |   |     |       |                               |                                                               |                    |                                                                      |
|  | 1                                         | Introduction - Concept<br>of Staffing- Staffing<br>Process                    | 2 | 1   | K2(U) | Active<br>Learning            | Brain<br>Storming                                             | Interactive<br>PPT | Slip Test,<br>CIA-II                                                 |
|  | 2                                         | Recruitment – Sources of<br>Recruitment–Modern<br>Recruitment Methods         | 3 |     | K3(A) | Collaborat<br>ive<br>Learning | Group<br>Discussions<br>& Feedback                            | Interactive<br>PPT | Asking<br>questions,<br>CIA-II                                       |
|  | 3                                         | Selection Procedure–<br>Test-Interview                                        | 2 | 0.5 | K3(A) | Inquiry<br>based<br>Learning  | Formulating<br>questions<br>and<br>discussion<br>with peers   | You Tube<br>Video  | Quiz though<br>Google<br>Forms,<br>CIA-II                            |
|  | 4                                         | Training: Need-Types–<br>Promotion–Management<br>Games                        | 2 | 0.5 | K3(A) | Flipped<br>Classroom          | Case study<br>discussions                                     | Interactive<br>PPT | Discussion-<br>based<br>evaluation<br>on<br>implications<br>, CIA II |
|  | 5                                         | Performance Appraisal-<br>Meaning and Methods–<br>360Performance<br>Appraisal | 2 | 1   | K3(A) | Case<br>study<br>method       | Group<br>discussion<br>of case and<br>presenting<br>solutions | You Tube<br>Video  | Discussion-<br>based<br>evaluation<br>on<br>implications<br>, CIA II |
|  | 6                                         | Work from Home-<br>Managing<br>Work from Home[WFH].                           | 2 | 1   | K2(U) | Gamificati<br>on              | Team<br>Challenges,<br>Competitive<br>elements                | Interactive<br>PPT | Peer<br>presentation<br>and<br>discussion,<br>CIA-II                 |
|  | <b>Directing, Co-ordinationandControl</b> |                                                                               |   |     |       |                               |                                                               |                    |                                                                      |

|   |   |                                                                                                                                     |   |     |       |                                 |                                                           |                                                                       |                                                                           |
|---|---|-------------------------------------------------------------------------------------------------------------------------------------|---|-----|-------|---------------------------------|-----------------------------------------------------------|-----------------------------------------------------------------------|---------------------------------------------------------------------------|
|   |   |                                                                                                                                     |   |     |       |                                 |                                                           |                                                                       |                                                                           |
| V | 1 | Motivation –Meaning – Theories                                                                                                      | 2 | 1   | K2(U) | Lecturing                       | Think-Pair-Share                                          | Video Lectures                                                        | Formative Quiz using Kahoot – CIA -II                                     |
|   | 2 | Communication – Types - Barriers to Communications– Measures To Overcome the Barriers.                                              | 2 | 1   | K2(U) | Gamification                    | Game based simulation                                     | PowerPoint with graphical representations of coordinate communication | Discussion- CIA-II                                                        |
|   | 3 | Leadership–Nature-Types and Theories of Leadership – Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders.  | 3 |     | K2(U) | Reflective Pedagogical Approach | Sharing reflexions, Peer feedback on reflective practices | You Tube Videos                                                       | Peer discussions and concept maps, - Diagram-based labeling tasks, CIA-II |
|   | 4 | Supervision. Co-ordination – Meaning - Techniques of Co-ordination.                                                                 | 2 | 0.5 | K2(U) | Collaborative Learning          | Group Activities                                          | Interactive PPT                                                       | Assignments, Open Book Exam Questions, CIA II                             |
|   | 5 | Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques | 2 | 1   | K2(U) | Active Learning                 | Peer instruction & Brain Storming                         | You Tube Video                                                        | Peer discussions and concept maps, CIA-II                                 |

|  |   |                                |   |     |       |                            |                    |                 |                     |
|--|---|--------------------------------|---|-----|-------|----------------------------|--------------------|-----------------|---------------------|
|  | 6 | Management by Exception [MBE]. | 2 | 0.5 | K2(U) | Lecturing with visual Aids | Think- Pair- Share | Interactive PPT | Online Quiz, CIA-II |
|--|---|--------------------------------|---|-----|-------|----------------------------|--------------------|-----------------|---------------------|

Course Focusing on Employability/ Entrepreneurship/ Skill Development:

Entrepreneurship Activities (Em/ En/SD):

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

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

Activities related to Cross Cutting Issues:

Power point presentation on Selection Procedure and Management by Objectives 4.08.2025

### Sample questions

#### Part – A (1 mark)

1. “Management is what a manager does.” – said by (K1, CO-1)

a) Louis Allen b) Henry Fayol c) Mary Parker d) Wilson

2 Decision making is the process of involving (K1, CO-1)

a) Information b) choice of alternative course of action c) implementation and evaluation

d) All of the above

3. Span of supervision is also known as \_\_\_\_\_(K2, CO-3)

4. Motivation means a process of stimulating people to action to accomplish \_\_\_\_\_( True or False)(K3,CO-4)

5. Performance appraisal is also known as “Merit rating”. True or False(K3,CO-5)

#### Part– B (6 Marks)

1. List out the elements of scientific management. (K1, CO-1)

2. Write any three methods of decision-making. (K2, CO-2)

3. List out the different types of delegation. (K2, CO-3)

4. What are the merits and demerits of Internal source of recruitment? (K3, CO-4)
5. Discuss Maslow's Hierarchy theory of needs. (K3, CO-5)

**Part – C (12 Marks)**

1. Discuss the 14 general principles of management given by Henry Fayol.(K1, CO-1)
2. Explain the basic characteristics of planning with suitable illustrations.(K1,CO-2)
3. Describe the principles of organisation.(K2,CO-3)
4. Discuss the various stages involved in the selection of candidates for jobs in an organisation.(K3,CO-4)
5. Discuss the different kinds of leadership styles with their relative merits and demerits.(K3,CO-5)

**Head of the Department: Dr.S.Jameela**

**Course Instructor: Dr.R.Evalin Latha**

**Department** : Commerce SF  
**Class** : I B.Com.  
**Title of the Course** : Elective Course I : Business Communication  
**Semester** : I  
**Course Code**: AU231EC1

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| AU231EC1    | 4 | - | - | - | 3       | 4           | 60          | 25    | 75       | 100   |

### Learning Objectives

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

### Course Outcomes

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

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

### Teaching plan

| Unit     | Module                                        | Topic                                                      | Teaching Hours | Assessment Hours | Cognitive level | Pedagogy              | Student Centric Method           | E-Resources                | Assessment/ Evaluation Methods |
|----------|-----------------------------------------------|------------------------------------------------------------|----------------|------------------|-----------------|-----------------------|----------------------------------|----------------------------|--------------------------------|
| <b>I</b> | <b>INTRODUCTION TO BUSINESS COMMUNICATION</b> |                                                            |                |                  |                 |                       |                                  |                            |                                |
|          | 1.                                            | Definition, Meaning, Importance of Effective Communication | 2              | 1                | K1(R)           | Lecturing             | Participative: Think-Pair-Share. | <i>Video Lectures.</i>     | Oral Presentation.             |
|          | 2.                                            | Modern Communication Methods and Barriers to Communication | 2              |                  | K1(R)           | Flipped Classroom     | Participative: Discussions.      | Interactive Notes.         | CIA I                          |
|          | 3.                                            | E- Communication                                           | 2              | 1                | K1(R)           | Active Learning       | Participative: Brainstorming     | Interactive PPT            | Peer discussions.              |
|          | 4.                                            | Need and Functions of Business Letters                     | 2              |                  | K1(R)           | Experiential Learning | Participative: Group Reflection  | YouTube Videos of Learn    | CIA I.                         |
|          | 5.                                            | Essentials of Effective Business Letters and Layouts       | 2              |                  | K1(R)           | Lecturing             | Participative: Think-Pair-Share. | Online Tutorials and Notes | Assignment. CIA I              |

| II  | TRADEENQUIRIES        |                                                                                          |   |   |         |                         |                                      |                          |                                 |
|-----|-----------------------|------------------------------------------------------------------------------------------|---|---|---------|-------------------------|--------------------------------------|--------------------------|---------------------------------|
|     | 1.                    | Trade Enquiries, Orders and their Execution                                              | 2 | 1 | K3 (Ap) | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Open Book Exam , CIA I.         |
|     | 2.                    | Credit and Status Enquiries                                                              | 2 |   | K3 (Ap) | Inquiry-Based Learning. | Participative: Formulating Questions | Interactive Simulations. | Peer discussions. CIA I         |
|     | 3.                    | Complaints and Adjustments                                                               | 2 | 1 | K3 (Ap) | Visual Demonstration    | Participative: In-class discussions. | Video Lectures           | Open Book Exam Questions, CIA I |
|     | 4.                    | Collection Letters, Sales Letters                                                        | 2 |   | K3 (Ap) | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Open Book Exam , CIA I.         |
|     | 5.                    | Circular Letters                                                                         | 2 |   | K3 (Ap) | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Open Book Exam, CIA I.          |
| III | BANKINGCORRESPONDENCE |                                                                                          |   |   |         |                         |                                      |                          |                                 |
|     | 1.                    | Types, Structure of Banking Correspondence and Elements of a Good Banking Correspondence | 3 | 1 | K2(U)   | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Conceptual MCQs. CIA I.         |
|     | 2.                    | Meaning and Types of Insurance and                                                       | 3 |   | K2(U)   | Inquiry-Based           | Participative: Formulating           | Interactive Simulations. | Peer discussions.               |

|    |                           |                                                                                     |   |   |        |                         |                                      |                          |                           |
|----|---------------------------|-------------------------------------------------------------------------------------|---|---|--------|-------------------------|--------------------------------------|--------------------------|---------------------------|
|    |                           | Insurance Correspondence                                                            |   |   |        | Learning.               | Questions                            |                          | CIA I.                    |
|    | 3.                        | Difference between Life And General Insurance                                       | 1 | 1 | K2(U)  | Lecturing               | Participative: Think-Pair-Share.     | Video Lectures.          | Oral Presentation. CIA II |
|    | 4.                        | Meaning of Fire Insurance, Kinds of Correspondence Relating to Marine Insurance     | 2 |   | K2 (U) | Inquiry-Based Learning. | Participative: Formulating Questions | Interactive Simulations. | Peer discussions. CIA II  |
|    | 5.                        | Introduction, Kinds, Stages of Agent Correspondence, Terms of Agency Correspondence | 2 |   | K2(U)  | Mini-Lecture Segments   | Participative: Discussions.          | Interactive Notes.       | Oral Test. CIA II         |
| IV | SECRETARIALCORRESPONDENCE |                                                                                     |   |   |        |                         |                                      |                          |                           |
|    | 1.                        | Introduction and Duties of Secretary                                                | 1 | 1 | K2(U)  | Lecturing               | Participative: Think-Pair-Share.     | Video Lectures.          | Oral Presentation.        |
|    | 2.                        | Classification of Secretarial Correspondence                                        | 2 |   | K2(U)  | Lecturing               | Participative: Think-Pair-Share.     | Video Lectures.          | Oral Presentation.        |
|    | 3.                        | Specimen letters                                                                    | 2 |   | K2(U)  | Mini-Lecture Segments   | Participative: Discussions.          | Interactive Notes.       | CIA II                    |
|    | 4.                        | Agenda and Minutes of Report writing                                                | 2 | 1 | K2(U)  | Lecturing               | Participative: Think-Pair-Share.     | Video Lectures.          | Oral Presentation. CIA II |
|    | 5.                        | Types of Reports                                                                    | 2 |   | K2(U)  | Inquiry-Based Learning. | Participative: Formulating Questions | Interactive Simulations. | Peer discussions.         |

|          |                            |                                                 |   |   |        |                       |                                      |                            |                     |
|----------|----------------------------|-------------------------------------------------|---|---|--------|-----------------------|--------------------------------------|----------------------------|---------------------|
|          | 6.                         | Preparation of Report Writing                   | 2 |   | K2(U)  | Flipped Classroom     | Participative: In-class discussions. | YouTube Lectures           | Assignments, CIA II |
| <b>V</b> | <b>APPLICATION LETTERS</b> |                                                 |   |   |        |                       |                                      |                            |                     |
|          | 1.                         | Application Letters                             | 2 | 1 | K3(Ap) | Lecturing             | Participative: Think-Pair-Share.     | Video Lectures.            | Oral Presentation.  |
|          | 2.                         | Preparation of Resume                           | 2 |   | K3(Ap) | Flipped Classroom     | Participative: Discussions.          | Interactive Notes.         | CIA II              |
|          | 3.                         | Meaning and Objectives Of Interview             | 1 |   | K3(Ap) | Active Learning       | Participative: Brainstorming         | Interactive PPT            | Peer discussions.   |
|          | 4.                         | Techniques of Various Type of Interviews        | 1 | 1 | K3(Ap) | Experiential Learning | Participative: Group Reflection      | YouTube Videos of Learn    | CIA II.             |
|          | 5.                         | Public Speech, Characteristics of a Good Speech | 2 |   | K3(Ap) | Lecturing             | Participative: Think-Pair-Share.     | Online Tutorials and Notes | Assignment. CIA II. |

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

Activities (Em / En /SD): **Preparation of Resume**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): - Professional Ethics  
Assignment: **Prepare a well-structured resume 12.08.2025**

**Part A (1 mark)**

1. The word communication is derived from the \_\_\_word communis'. (K1, CO-1)  
a. French      b)Latin      c)Spanish      d)English
2. Nonverbal communication can be classified into \_\_\_\_\_ and \_\_\_\_\_. (K1, CO-1)
3. Banking letters are between a bank and its customers. True / False (K2, CO-2)
4. Solicited application letters are written in response to advertisements appearing in different newspapers. Is this statement True? (K3, CO3)
5. Clear thinking and precise expression go hand in hand. True / False (K1, CO-2)

**Part B (6 marks)**

1. Discuss the importance of effective communication. (K1, CO-1)
2. Draft a collection letter.(K1, CO-2)
3. Re call the difference between life and general insurance.(K2, CO-2)
4. Explain the duties of secretary.(K2, CO-2)
5. List out the objectives of personal interview.(K3, CO-3)

**Part C (12 marks)**

1. Briefly explain the essentials of effective business letters.(K1, CO-1)
2. Enumerate orders and their execution in trade enquiries.(K1, CO-1)
3. List out the kinds of insurance.(K2, CO-2)

4. Elucidate the classification of secretarial correspondence.(K3, CO-3)

5. Explain the techniques of various types of interviews. (K3, CO-3)

**Dr. S. Jameela**

**Head of the Department**

**Dr.R.Sreedevi**

**Course Instructor**

**Department** : Commerce (SF)  
**Class** : II B.com  
**Title of the Course** : Corporate Accounting  
**Semester** : III  
**Course Code** : AU233CC1

| Course Code | L | T | P | S | Credits | Inst. Hours | Total Hours | Marks |          |       |
|-------------|---|---|---|---|---------|-------------|-------------|-------|----------|-------|
|             |   |   |   |   |         |             |             | CIA   | External | Total |
| PU233CC2    | 5 | – | – | – | 5       | 5           | 75          | 25    | 75       | 100   |

**Learning Objectives:**

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

**Course Outcomes**

| On the successful completion of the course, students will be able to: |                                                                                                                    |         |
|-----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|---------|
| 1.                                                                    | understand about the issue of shares and pro-rata allotment.                                                       | K1      |
| 2.                                                                    | examine the provisions of issue and redemption of preferences shares and debentures                                | K2      |
| 3.                                                                    | illustrate part I and part II forms and contents of financial statements as per Schedule III of Companies Act 2013 | K3      |
| 4.                                                                    | value shares and goodwill of a company                                                                             | K3 & K4 |

|    |                         |    |
|----|-------------------------|----|
| 5. | analyse IND AS 7, 12,16 | K5 |
|----|-------------------------|----|

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

### Teaching plan

| Unit     | Module                 | Topic                                                                                                                             | Teaching Hours | Assessment Hours | Cognitive level | Pedagogy                                                  | Student Centric Method                                      | E-Resources                          | Assessment/ Evaluation Methods |
|----------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------|----------------|------------------|-----------------|-----------------------------------------------------------|-------------------------------------------------------------|--------------------------------------|--------------------------------|
| <b>I</b> | <b>ISSUE OF SHARES</b> |                                                                                                                                   |                |                  |                 |                                                           |                                                             |                                      |                                |
|          | 1                      | Issue of shares- Meaning of shares and share capital, types of shares, Forfeiture of Shares, journal entries for issue of shares. | 4              | 1                | K1(R) & K2 (U)  | Lecture with Conceptual Demonstration, Flipped Classroom. | Working through complex problem drives the learning process | <i>Video Lectures.</i>               | Home work                      |
|          | 2                      | Underwriting of Shares and Debentures – Introduction, Accounting Treatment and Journal Entries.                                   | 3              |                  | K2(U) & K (3)   | Active Learning, video Lecturing                          | Engaging students in doing problems in the classroom.       | Videos of problems solving technique | Quiz and Home work             |

[illegible]

|     |                |                                                                                                   |   |   |                |                              |                                                                                               |                          |                                                              |
|-----|----------------|---------------------------------------------------------------------------------------------------|---|---|----------------|------------------------------|-----------------------------------------------------------------------------------------------|--------------------------|--------------------------------------------------------------|
|     | 1              | Redemption of preference share-meaning and types, conditions for redemption, accounting treatment | 3 | 1 | K1(R) & K3(Ap) | Problem-Based Learning (PBL) | Solving problems,                                                                             |                          | Home work& CIA I                                             |
|     | 2              | Redemption Reserve-minimum fresh issue, Redemption at premium                                     | 4 |   | K2(U)          | Lecturing.                   | solving complex problems                                                                      | Power Point Presentation | Problem-Solving Assignments, Open Book Exam Questions& CIA I |
|     | 3              | Debentures; Issue and Redemption – Meaning, Methods                                               | 3 | 1 | K3(AP)         | Problem-Based Learning (PBL) | Solving working through complex, real-world problems. The problem drives the learning process | Video Lectures           | Home Work& CIA I                                             |
|     | 4              | In-one-lot- instalment- Methods                                                                   | 3 |   | K3(AP)         | Problem-Based Learning (PBL) | solving complex problems                                                                      |                          | Class Test& CIA I                                            |
| III | FINAL ACCOUNTS |                                                                                                   |   |   |                |                              |                                                                                               |                          |                                                              |
|     | 1              | Final Accounts-forms and contents                                                                 | 4 | 1 | K3(AP)         | Lecturing.                   | Pause-and-solve: Pose conceptual problems mid-                                                | Video Lectures           | Quiz                                                         |

|    |                                  |                                                 |   |   |                  |                              |                                           |                                         |                                     |
|----|----------------------------------|-------------------------------------------------|---|---|------------------|------------------------------|-------------------------------------------|-----------------------------------------|-------------------------------------|
|    |                                  |                                                 |   |   |                  |                              | lecture, quick scenario analysis          |                                         |                                     |
|    | 2                                | Part I form of Balance sheet                    | 3 |   | K3 (AP)          | Problem-Based Learning (PBL) | defining problems                         |                                         | solving complex problems for CIA II |
|    | 3                                | Part II form of Profit and Loss account         | 3 | 1 | K3(Ap)           | Problem-Based Learning (PBL) | defining problems                         |                                         | problem Exam CIA II                 |
|    | 4                                | Ascertaining profit for Managerial Remuneration | 3 |   | K3(Ap)           | Problem-Based Learning (PBL) | Problem Solving                           | You Tube video                          | solving complex problems            |
| IV | VALUATION OF GOODWILL AND SHARES |                                                 |   |   |                  |                              |                                           |                                         |                                     |
|    | 1                                | Valuation of Goodwill and shares                | 4 | 1 | K3(AP) & K4 (A)  | Lecturing                    | Pause-and-solve: Pose conceptual problems | YouTube Channels: Jaanu’s teach channel | Home work& CIA II                   |
|    | 2                                | Factors Affecting Goodwill                      | 3 |   | K3(AP) & K4 (A)) | Problem-Based Learning (PBL) | Problem Solving                           |                                         | Class test&CIA II                   |
|    | 3                                | Methods of Valuation                            | 3 |   | K3(AP) & K4 (A)  | Problem-Based Learning (PBL) | Problem Solving                           | Power point presentation                | solving complex problems& CIA II    |

|          |                                    |                                                                                                                                  |   |   |                 |                                   |                                      |                                                      |                                  |
|----------|------------------------------------|----------------------------------------------------------------------------------------------------------------------------------|---|---|-----------------|-----------------------------------|--------------------------------------|------------------------------------------------------|----------------------------------|
|          | 4                                  | Acquisition of business                                                                                                          | 3 | 1 | K3(AP) & K4 (A) | Problem-Based Learning (PBL)      | Hands on Training on Problem solving |                                                      | solving complex problems& CIA II |
| <b>V</b> | <b>INDIAN ACCOUNTING STANDARDS</b> |                                                                                                                                  |   |   |                 |                                   |                                      |                                                      |                                  |
|          | 1                                  | IFRS- Meaning and its Applicability, Indian Accounting Standards                                                                 | 3 | 1 | K5(E)           | Lecturing the Conceptual Approach | Critical thinking and application.   | Video Lectures                                       | Quiz&CIA II                      |
|          | 2                                  | Accounting Standards in India- Procedures for formulation of standards                                                           | 3 |   | K5(E)           | Lecturing                         | Think-Pair-Share                     |                                                      | Assignment &CIA II               |
|          | 3                                  | Presentation of Financial statement                                                                                              | 2 |   | K5(E)           | Lecturing the Conceptual Approach | Critical thinking and application.   |                                                      | Home work& CIA II                |
|          | 4                                  | Accounting Policies- Accounting estimate errors, Income Tax Indi AS-16, Property Equipment Ind AS-103, Business Combinations Ind | 4 | 1 | K5(E)           | Lecturing the Conceptual Approach | Group Discussions                    | You tube Video of you tube channel Prof. Prakash Rao | Quiz &CIA II                     |

|  |   |                                   |   |  |       |                              |                   |   |                   |
|--|---|-----------------------------------|---|--|-------|------------------------------|-------------------|---|-------------------|
|  |   | AS 110                            |   |  |       |                              |                   |   |                   |
|  | 5 | Consolidated financial Statements | 3 |  | K5(E) | Problem-Based Learning (PBL) | defining problems | - | Online Assignment |

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

Activities (Em / En /SD): **Hands on Training on Problem solving**

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

Assignment: Meanings and methods of debentures issue and redemption 10-09-2025

### Sample questions

#### Part A (1 mark)

1. Which of the following is shown in the Balance Sheet of a company? **(K1 – R, CO-1)**

a) Revenue from operations      b) Provision for tax      c) Share capital      d) Interest on loan

2. State True/False:

Interim dividend is declared at the Annual General Meeting. **(K2 – U, CO-2)**

3. Which item appears under financing activities in Cash Flow Statement? **(K3 – Ap, CO-3)**

a) Purchase of machinery

b) Issue of shares

c) Interest received

d) Payment to suppliers

4. Which is the correct formula for calculating Goodwill under Average Profit Method? **(K4 – K1 – An, CO-4)**

a) Goodwill = Average Profit  $\times$  Number of years' purchase

b) Goodwill = Total Profit  $\times$  Number of years

c) Goodwill = Capital Employed / Profit

d) Goodwill = Super Profit  $\times$  Capitalization Rate

5. What is the term for reduction in the value of an intangible asset? **(K5 – E, CO-5)**

a) Depreciation

b) Loss

c) Amortization

d) Impairment

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

1. Show that profit prior to incorporation is a capital profit. **(K1 – R, CO-1)**

2. Explain the process of preparing a company's final accounts as per Schedule III. **(K2 – U, CO-2)**

3. Illustrate the steps involved in calculating managerial remuneration. **(K3 – Ap, CO-3)**

4. Outline the procedure for valuing goodwill using super profit method. **(K4 – An, CO-4)**

5. Evaluate the financial position of a company using the Cash Flow Statement. **(K5 – E, CO-5)**

**PART-C (12 marks)**

1. Solve: A company issued 10,000 shares at ₹10 each, ₹7 called up. A shareholder holding 500 shares failed to pay the first and final call of ₹2 per share. His shares were forfeited and later reissued at ₹6 per share. Pass necessary journal entries. **(K1 – R, CO-1)**
2. Explain the conditions for the redemption of preference shares as per the Companies Act. **(K2 – U, CO-2)**
3. Solve: Calculate managerial remuneration at 5% of net profit. The following details are provided: **(K3 – Ap, CO-3)**

Gross profit: ₹10,00,000

Operating expenses: ₹2,00,000

Depreciation: ₹50,000

Interest on debentures: ₹30,000

Income tax: ₹1,00,000

4. Explain the factors affecting the valuation of goodwill. **(K4 – An, CO-4)**
5. Solve: A company revalued its asset from ₹10,00,000 to ₹12,50,000. Show the accounting treatment as per Ind AS under revaluation model.  
**(K5 – E, CO-5)**

**Dr.S.Jameela**  
**Head of the Department**

**Dr.N.Saromi**  
**Course Instructor**

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

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

**Learning Objectives:**

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

**Course Outcomes**

| COs  | upon completion of this course the students will be able to:                    | CL          |
|------|---------------------------------------------------------------------------------|-------------|
| CO-1 | understand the classification of companies under the act                        | K1&K2 (R&U) |
| CO-2 | examine the contents of the Memorandum of Association & Articles of Association | K4(A)       |
| CO-3 | know the qualification and disqualification of Auditors                         | K2(U)       |
| CO-4 | understand the workings of National Company Law Appellate Tribunal              | K2(U)       |
| CO-5 | Analyse the modes of winding up                                                 | K4(A)       |

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

### Teaching plan

| Unit     | Module                             | Topic                                                                      | Teaching Hours | Assessment Hours | Cognitive level | Pedagogy               | Student Centric Method | E-Resources                                                                                                                                                                                                                                                                                                               | Assessment/ Evaluation Methods      |
|----------|------------------------------------|----------------------------------------------------------------------------|----------------|------------------|-----------------|------------------------|------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------|
| <b>I</b> | <b>INTRODUCTION TO COMPANY LAW</b> |                                                                            |                |                  |                 |                        |                        |                                                                                                                                                                                                                                                                                                                           |                                     |
|          | 1.                                 | Companies Act 2013, Definition of a Company and Characteristics of Company | 3              | 1                | K1&K2 (R&U)     | Simulation             | Inquiry-Based Learning | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Characteristics+of+Company&amp;&amp;mid=71E9FC056BB877EBA15B71E9FC056BB877EBA15B&amp;FORM=VCGVRP">https://www.bing.com/videos/riverview/relatedvideo?q=Characteristics+of+Company&amp;&amp;mid=71E9FC056BB877EBA15B71E9FC056BB877EBA15B&amp;FORM=VCGVRP</a> | Oral Test, Formative Quiz I & CIA I |
|          | 2.                                 | Lifting or Piercing the Corporate Veil                                     | 1              |                  | K1&K2 (R&U)     | Inquiry Based Learning | Collaborative Learning | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Lifting+or+Piercing+the+Corporate+Veil&amp;&amp;view=riverview&amp;mmscn=mtsc">https://www.bing.com/videos/riverview/relatedvideo?q=Lifting+or+Piercing+the+Corporate+Veil&amp;&amp;view=riverview&amp;mmscn=mtsc</a>                                       | Slip Test, Formative Quiz I & CIA I |

|  |    |                                                                             |   |   |             |                            |                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                |
|--|----|-----------------------------------------------------------------------------|---|---|-------------|----------------------------|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------|
|  |    |                                                                             |   |   |             |                            |                        | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Company+Distinguished+from+Partnership+and+Limited+Liabilities+Partnerships&amp;mid=625E8041036C825F03D4625E8041036C825F03D4&amp;aps=58&amp;FORM=VMSOVR">https://www.bing.com/videos/riverview/relatedvideo?q=Company+Distinguished+from+Partnership+and+Limited+Liabilities+Partnerships+in+english&amp;view=riverview&amp;mmscn=mtsc&amp;mid=EB7FF22F1E419FD4433AEB7FF22F1E419FD4433A&amp;aps=36&amp;FORM=VMSOVR</a>                                              |                                                                                |
|  | 3. | Company Distinguished from Partnership and Limited Liabilities Partnerships | 2 | 1 | K1&K2 (R&U) | Lecture with visualization | Concept Mapping        | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Company+Distinguished+from+Partnership+and+Limited+Liabilities+Partnerships+in+english&amp;view=riverview&amp;mmscn=mtsc&amp;mid=EB7FF22F1E419FD4433AEB7FF22F1E419FD4433A&amp;aps=36&amp;FORM=VMSOVR">https://www.bing.com/videos/riverview/relatedvideo?q=Company+Distinguished+from+Partnership+and+Limited+Liabilities+Partnerships+in+english&amp;view=riverview&amp;mmscn=mtsc&amp;mid=EB7FF22F1E419FD4433AEB7FF22F1E419FD4433A&amp;aps=36&amp;FORM=VMSOVR</a> | Concept check polls during class using Slido/Watsapp, Formative Quiz I & CIA I |
|  | 4. | Classification of Companies based on Incorporation,                         | 4 | 1 | K1&K2 (R&U) | Lecture                    | Inquiry-Based Learning | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Company+Distinguished+from+Partnership+and+Limited+Liabilities+Partnerships+in+english&amp;view=riverview&amp;mmscn=mtsc&amp;mid=EB7FF22F1E419FD4433AEB7FF22F1E419FD4433A&amp;aps=36&amp;FORM=VMSOVR">https://www.bing.com/videos/riverview/relatedvideo?q=Company+Distinguished+from+Partnership+and+Limited+Liabilities+Partnerships+in+english&amp;view=riverview&amp;mmscn=mtsc&amp;mid=EB7FF22F1E419FD4433AEB7FF22F1E419FD4433A&amp;aps=36&amp;FORM=VMSOVR</a> | MCQs, Formative Quiz I & CIA                                                   |

|           |                             |                                                                                  |   |   |        |                        |                           |                                                                                                                                                                                                                                                                                                                                           |                                                      |
|-----------|-----------------------------|----------------------------------------------------------------------------------|---|---|--------|------------------------|---------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------|
|           |                             | Liability,<br>Number<br>Of Members and<br>Control.                               |   |   |        |                        |                           | <a href="#">/relatedvideo?&amp;q=Classification+of+Companies+&amp;&amp;mid=90E43AE1D11AB2E9389590E43AE1D11AB2E93895&amp;&amp;FORM=VRD GAR</a>                                                                                                                                                                                             | I                                                    |
| <b>II</b> | <b>FORMATION OF COMPANY</b> |                                                                                  |   |   |        |                        |                           |                                                                                                                                                                                                                                                                                                                                           |                                                      |
|           | 1.                          | Formation of a<br>Company:<br>Promoter and<br>Fundamental<br>Documents           | 2 | 1 | K4 (A) | Flipped<br>Classroom   | Mind Mapping              | <a href="https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Formation+of+a+Company+&amp;&amp;mid=91FAB6864BDD25DC472191FAB6864BDD25DC4721&amp;&amp;FORM=VRD GAR">https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Formation+of+a+Company+&amp;&amp;mid=91FAB6864BDD25DC472191FAB6864BDD25DC4721&amp;&amp;FORM=VRD GAR</a> | DIY Activity,<br>Formative<br>Quiz I & CIA<br>I      |
|           | 2.                          | Memorandum<br>of Association :<br>Contents ,<br>Alternation and<br>Legal Effects | 2 |   | K4 (A) | Reflective<br>Approach | Interactive<br>Simulation | <a href="https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Memorandum+of+A">https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Memorandum+of+A</a>                                                                                                                                                                         | Open Book<br>Test,<br>Formative<br>Quiz I & CIA<br>I |

|  |    |                              |   |   |        |                             |                 |                                                                                                                                                                                                                                                                                                                                           |                                                           |
|--|----|------------------------------|---|---|--------|-----------------------------|-----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------|
|  |    |                              |   |   |        |                             |                 | <a href="#">ssociation+&amp;&amp;mid=7A4A4D8A948A2F69771C7A4A4D8A948A2F69771C&amp;&amp;FORM=VRDGAR</a>                                                                                                                                                                                                                                    |                                                           |
|  | 3. | Articles of Association      | 2 | 1 | K4 (A) | Historical Context Learning | Poster Making   | <a href="https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Articles+of+Association+&amp;&amp;mid=4276F57A0F0A3B6D62C34276F57A0F0A3B6D62C3&amp;&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Articles+of+Association+&amp;&amp;mid=4276F57A0F0A3B6D62C34276F57A0F0A3B6D62C3&amp;&amp;FORM=VRDGAR</a> | Poster Presentation Assignments, Formative Quiz I & CIA I |
|  | 4. | Certificate of Incorporation | 2 |   | K4 (A) | Core Conceptual Approach    | Concept Mapping | <a href="https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Certificate+of+Incorporation+&amp;&amp;mid=5F6B7C2D8B37ADF5A9485F6B7C2D8B37AD">https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Certificate+of+Incorporation+&amp;&amp;mid=5F6B7C2D8B37ADF5A9485F6B7C2D8B37AD</a>                                             | Oral Test Formative Quiz I & CIA I                        |

|  |    |                                           |   |   |        |                                 |                      |                                                                                                                                                                                                                                                                                                                                   |                                                          |
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|  |    |                                           |   |   |        |                                 |                      | <a href="#">F5A948&amp;&amp;FORM=VRD GAR</a>                                                                                                                                                                                                                                                                                      |                                                          |
|  | 5. | Prospectus, Contents and Kinds            | 2 |   | K4 (A) | Concept based learning          | Self -paced Learning | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Prospectus&amp;&amp;mid=DIFFCA1C72784A075F0CFDFFCA1C72784A075F0CF&amp;&amp;FORM=VRD GAR">https://www.bing.com/videos/riverview/relatedvideo?q=Prospectus&amp;&amp;mid=DIFFCA1C72784A075F0CFDFFCA1C72784A075F0CF&amp;&amp;FORM=VRD GAR</a>                           | Preparation of Interactive PPT, Formative Quiz I & CIA I |
|  | 6. | Liabilities: Share Capital and Kinds      | 3 | 1 | K4 (A) | Reflective Pedagogical Approach | Simulation           | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Share+Capital+and+Kinds+&amp;&amp;mid=7F948622480C661E99757F948622480C661E9975&amp;&amp;FORM=VRD GAR">https://www.bing.com/videos/riverview/relatedvideo?q=Share+Capital+and+Kinds+&amp;&amp;mid=7F948622480C661E99757F948622480C661E9975&amp;&amp;FORM=VRD GAR</a> | Short answer questions, Formative Quiz I & CIA I         |
|  | 7. | Issue, Alternation and Dividend of shares | 3 |   | K4 (A) | Collaborative Learning          | Group discussions    | <a href="https://www.bing.com/videos/riverview/relatedvideo">https://www.bing.com/videos/riverview/relatedvideo</a>                                                                                                                                                                                                               | Class Test, Formative Quiz I & CIA I                     |

|            |                |                                          |   |   |        |                        |                  |                                                                                                                                                                                                                                                                                                |                                                          |
|------------|----------------|------------------------------------------|---|---|--------|------------------------|------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------|
|            |                |                                          |   |   |        |                        |                  | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Dividend+of+shares&amp;mid=9EC5564229088A8885D09EC5564229088A8885D0&amp;FORM=VRDGAR">?&amp;q=Dividend+of+shares&amp;&amp;mid=9EC5564229088A8885D09EC5564229088A8885D0&amp;&amp;FORM=VRDGAR</a>                                   |                                                          |
|            | 8.             | Debentures                               | 2 |   | K4 (A) | Inquiry Based Learning | Think-Pair-Share | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Debentures&amp;mid=5510129A17EC31753ABE5510129A17EC31753ABE&amp;&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?q=Debentures&amp;&amp;mid=5510129A17EC31753ABE5510129A17EC31753ABE&amp;&amp;FORM=VRDGAR</a> | Assignment, Formative Quiz I & CIA I                     |
| <b>III</b> | <b>MEETING</b> |                                          |   |   |        |                        |                  |                                                                                                                                                                                                                                                                                                |                                                          |
|            | 1.             | Meeting, Resolution Types and Requisites | 2 | 1 | K2(U)  | Gamification           | Mind Mapping     | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Meeting+Resolution+Types+&amp;mid=B4F4063007D26A1E">https://www.bing.com/videos/riverview/relatedvideo?q=Meeting+Resolution+Types+&amp;&amp;mid=B4F4063007D26A1E</a>                                                             | Fill in the blanks Questions, Formative Quiz II & CIA II |

|  |    |                                      |   |   |       |                          |                        |                                                                                                                                                                                                                                                                                                                                                                       |                                               |
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|  |    |                                      |   |   |       |                          |                        | <a href="https://www.bing.com/vid eos/riverview /relatedvideo ?&amp;q=Special +Audit+and+ Auditors&amp;&amp; mid=298D1D 4FE50E94C8 AC10298D1 D4FE50E94 C8AC10&amp;&amp; FORM=VRD GAR">DE9BB4F40 63007D26A1 EDE9B&amp;&amp;F ORM=VRD GAR</a>                                                                                                                           |                                               |
|  | 2. | Voting & Poll Resolution             | 2 |   | K2(U) | Core Conceptual Approach | Think-Pair-Share       | <a href="https://taxguru.in/company-law/voting-rights-shareholders-companies-act-2013.html">https://taxguru.in/company-law/voting-rights-shareholders-companies-act-2013.html</a>                                                                                                                                                                                     | Short Test, Formative Quiz II & CIA II        |
|  | 3. | Ordinary, Special Audit and Auditors | 3 | 1 | K2(U) | Flipped Learning         | Inquiry-Based Learning | <a href="https://www.bing.com/vid eos/riverview /relatedvideo ?&amp;q=Special +Audit+and+ Auditors&amp;&amp; mid=298D1D 4FE50E94C8 AC10298D1 D4FE50E94 C8AC10&amp;&amp; FORM=VRD GAR">https://www.bing.com/vid eos/riverview /relatedvideo ?&amp;q=Special +Audit+and+ Auditors&amp;&amp; mid=298D1D 4FE50E94C8 AC10298D1 D4FE50E94 C8AC10&amp;&amp; FORM=VRD GAR</a> | Asking Questions, Formative Quiz II & CIA II  |
|  | 4. | Qualification and Disqualification   | 1 |   | K2(U) | Concept based learning   | Group Discussion       | <a href="https://www.bing.com/vid eos/riverview /relatedvideo ?q=Qualification+and+Dis">https://www.bing.com/vid eos/riverview /relatedvideo ?q=Qualification+and+Dis</a>                                                                                                                                                                                             | Online Assignment, Formative Quiz II & CIA II |

|           |                                        |                                                                    |   |   |        |                          |                           |                                                                                                                                                                                                                                                                                                                                                               |                                                                      |
|-----------|----------------------------------------|--------------------------------------------------------------------|---|---|--------|--------------------------|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
|           |                                        |                                                                    |   |   |        |                          |                           | <a href="#">qualification+of+Auditors&amp;&amp;view=riverview&amp;mmscn=mtsc&amp;mid=7C3AB39A34B473CC80797C3AB39A34B473CC8079&amp;&amp;aps=267&amp;FORM=VMSOVR</a>                                                                                                                                                                                            |                                                                      |
|           | 5.                                     | Appointment and Removal                                            | 2 | 1 | K2 (U) | Core Conceptual Approach | Concept Mapping           | <a href="https://www.bing.com/videos/riverview/relatedvideo?&amp;q=appointment+and+removal+of+auditor&amp;&amp;mid=0844057BFCB68E81CA080844057BFCB68E81CA08&amp;&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?&amp;q=appointment+and+removal+of+auditor&amp;&amp;mid=0844057BFCB68E81CA080844057BFCB68E81CA08&amp;&amp;FORM=VRDGAR</a> | Preparation of one word answer questions, Formative Quiz II & CIA II |
| <b>IV</b> | <b>MANAGEMENT &amp; ADMINISTRATION</b> |                                                                    |   |   |        |                          |                           |                                                                                                                                                                                                                                                                                                                                                               |                                                                      |
|           | 1.                                     | Management & Administration: Directors and Legal Position of Board | 2 | 1 | K2 (U) | Inquiry Based Learning   | Simulation Based Learning | <a href="https://www.bing.com/videos/riverview/relatedvideo">https://www.bing.com/videos/riverview/relatedvideo</a>                                                                                                                                                                                                                                           | Surprise Test, Formative Quiz II & CIA II                            |

|  |    |                                                 |   |  |       |                               |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                |
|--|----|-------------------------------------------------|---|--|-------|-------------------------------|----------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------|
|  |    | of Directors                                    |   |  |       |                               |                      | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Directors+and+Legal+Position+of+Board+of+Directors+&amp;mid=D2BA24FA19F2F392BB05D2BA24FA19F2F392BB05&amp;FORM=VRDGAR">?&amp;q=Directors+and+Legal+Position+of+Board+of+Directors++&amp;mid=D2BA24FA19F2F392BB05D2BA24FA19F2F392BB05&amp;&amp;FORM=VRDGAR</a>                                                                                                                                                                |                                                |
|  | 2. | Appointment/<br>Removal and<br>Disqualification | 2 |  | K2(U) | Inquiry-<br>Based<br>Learning | Think-Pair-<br>Share | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Appointment%2f+Removal++and++Disqualification+of+Directors++&amp;view=riverview&amp;mmscn=mtsc&amp;mid=BF5A1D7E20DF73524CF2BF5A1D7E20DF73524CF2&amp;&amp;aps=268&amp;FORM=VMSOVR">https://www.bing.com/videos/riverview/relatedvideo?q=Appointment%2f+Removal++and++Disqualification+of+Directors++&amp;view=riverview&amp;mmscn=mtsc&amp;mid=BF5A1D7E20DF73524CF2BF5A1D7E20DF73524CF2&amp;&amp;aps=268&amp;FORM=VMSOVR</a> | Recalling,<br>Formative<br>Quiz II &<br>CIA II |

|  |    |                                                  |   |   |       |                          |                        |                                                                                                                                                                                                                                                                                                                                                                               |                                            |
|--|----|--------------------------------------------------|---|---|-------|--------------------------|------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------|
|  | 3. | Director Identification Number and Directorships | 1 |   | K2(U) | Core Conceptual Approach | Interactive Simulation | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Director+Identification+Number+&amp;mid=6EC460B96F157D9953726EC460B96F157D995372&amp;mmscn=mtsc&amp;aps=66&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?q=Director+Identification+Number+&amp;mid=6EC460B96F157D9953726EC460B96F157D995372&amp;mmscn=mtsc&amp;aps=66&amp;FORM=VRDGAR</a> | Open Book Test, Formative Quiz II & CIA II |
|  | 4. | Powers, Duties and Board Committees              | 3 | 1 | K2(U) | Blended Learning         | Think-Pair-Share       | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=powers+duties+of+directors&amp;mid=7C371DE6633693048B637C371DE6633693048B63&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?q=powers+duties+of+directors&amp;mid=7C371DE6633693048B637C371DE6633693048B63&amp;FORM=VRDGAR</a>                                                               | Short Test, Formative Quiz II & CIA II     |
|  | 5. | Related Party Transactions                       | 1 | 1 | K2(U) | Visual Pedagogy          | Peer Learning          | <a href="#">Section 193 Contract by</a>                                                                                                                                                                                                                                                                                                                                       | MCQs, Formative                            |

|  |    |                                    |   |  |       |                     |                        |                                                                                                                                                                                                                                                                                                                         |                                            |
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|  |    | and Contract by One Person Company |   |  |       |                     |                        | <a href="#">One Person Company – Companies Act 2013 – AUBSP</a>                                                                                                                                                                                                                                                         | Quiz II & CIA II                           |
|  | 6. | Insider Trading                    | 1 |  | K2(U) | Flipped Classroom   | In-class Discussion    | <a href="https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Insider+Trading+&amp;mid=E3ADE07684D2F05D7A4DE3ADE07684D2F05D7A4D&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?&amp;q=Insider+Trading+&amp;mid=E3ADE07684D2F05D7A4DE3ADE07684D2F05D7A4D&amp;FORM=VRDGAR</a>                   | Formative Quiz II & CIA II                 |
|  | 7. | Managing Director and Manager      | 1 |  | K2(U) | Reflective Approach | Interactive Simulation | <a href="https://www.bing.com/videos/riverview/relatedvideo?&amp;q=managing+director+meaning&amp;mid=B580097145AEC6850184B580097145AEC6850184&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?&amp;q=managing+director+meaning&amp;mid=B580097145AEC6850184B580097145AEC6850184&amp;FORM=VRDGAR</a> | Open Book Test, Formative Quiz II & CIA II |

|  |    |                                                                                                       |   |  |       |                                |                         |                                                                                                                                                                                                                                                                                                                                                                   |                                                  |
|--|----|-------------------------------------------------------------------------------------------------------|---|--|-------|--------------------------------|-------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------|
|  | 8. | Secretarial<br>Administrative<br>Aspects and<br>Winding Up                                            | 2 |  | K2(U) | Concept<br>based<br>learning   | Self -paced<br>Learning | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=winding+up+of+company&amp;mid=A4BFBF7480ECBA671098A4BFBF7480ECBA671098&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?q=winding+up+of+company&amp;mid=A4BFBF7480ECBA671098A4BFBF7480ECBA671098&amp;FORM=VRDGAR</a>                                                             | Oral Test,<br>Formative<br>Quiz II &<br>CIA II   |
|  | 9. | National<br>Company Law<br>Tribunal<br>(NCLT) and<br>National<br>Company Law<br>Appellate<br>Tribunal | 2 |  | K2(U) | Core<br>Conceptual<br>Approach | Concept<br>Mapping      | <a href="https://www.bing.com/videos/riverview/?q=National+Company+Law+Appellate+Tribunal&amp;view=riverview&amp;mmscn=mtsc&amp;mid=5E7963036C0189BA8BE0&amp;aps=0&amp;FORM=VMSOVR">https://www.bing.com/videos/riverview/?q=National+Company+Law+Appellate+Tribunal&amp;view=riverview&amp;mmscn=mtsc&amp;mid=5E7963036C0189BA8BE0&amp;aps=0&amp;FORM=VMSOVR</a> | Written Test<br>Formative<br>Quiz II &<br>CIA II |

| V | WINDING UP |                                                                |   |   |        |                          |                      |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                              |
|---|------------|----------------------------------------------------------------|---|---|--------|--------------------------|----------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
|   | 1.         | Meaning, Modes: Compulsory Winding Up and Voluntary Winding Up | 3 | 1 | K4 (A) | Core Conceptual Approach | In-class Discussions | <a href="https://www.bing.com/vid eos/riverview /relatedvideo ?q=winding+up+of+comp any&amp;&amp;mid=B916C4E025BAC824EB95B916C4E025BAC824EB95&amp;FORM=VCGVRP">https://www.bing.com/vid eos/riverview /relatedvideo ?q=winding+up+of+comp any&amp;&amp;mid=B916C4E025BAC824EB95B916C4E025BAC824EB95&amp;FORM=VCGVRP</a>                                                                                                                             | Group Discussion, Formative Quiz II & CIA II |
|   | 2.         | Consequences of Winding Up Order                               | 1 |   | K2(U)  | Lecture                  | Concept Mapping      | <a href="https://www.bing.com/vid eos/riverview /relatedvideo ?q=Consequences+of+Winding+Up+Order&amp;&amp;view=riverview&amp;m mscn=mtsc&amp;mid=4902D0DEE73276F9CA524902D0DEE73276F9CA52&amp;&amp;aps=563&amp;FORM=VMSOVR">https://www.bing.com/vid eos/riverview /relatedvideo ?q=Consequences+of+Winding+Up+Order&amp;&amp;view=riverview&amp;m mscn=mtsc&amp;mid=4902D0DEE73276F9CA524902D0DEE73276F9CA52&amp;&amp;aps=563&amp;FORM=VMSOVR</a> | MCQs, Formative Quiz II & CIA II             |

|  |    |                         |   |   |        |                         |                  |                                                                                                                                                                                                                                                                                                                                                               |                                               |
|--|----|-------------------------|---|---|--------|-------------------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------|
|  | 3. | Powers of Tribunal      | 1 |   | K4 (A) | Constructivist Learning | Brain Storming   | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=powers+of+tribunal+for+winding+up+of+company&amp;mid=79516CE7AE13611C187279516CE7AE13611C1872&amp;&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?q=powers+of+tribunal+for+winding+up+of+company&amp;mid=79516CE7AE13611C187279516CE7AE13611C1872&amp;&amp;FORM=VRDGAR</a> | Asking Questions, Formative Quiz II & CIA II  |
|  | 4. | Petition for Winding Up | 1 | 1 | K4 (A) | Blended Learning        | Mind Mapping     | <a href="https://www.bing.com/videos/riverview/relatedvideo?q=Petition+for+Winding+Up+&amp;mid=5D182062AE504FA8FF9B5D182062AE504FA8FF9B&amp;&amp;FORM=VRDGAR">https://www.bing.com/videos/riverview/relatedvideo?q=Petition+for+Winding+Up+&amp;mid=5D182062AE504FA8FF9B5D182062AE504FA8FF9B&amp;&amp;FORM=VRDGAR</a>                                         | Online Assignment, Formative Quiz II & CIA II |
|  | 5. | Company Liquidator      | 1 | 1 | K4(An) | Collaborative Learning  | Group Discussion | <a href="https://www.bing.com/videos/riverview">https://www.bing.com/videos/riverview</a>                                                                                                                                                                                                                                                                     | Class Test, Formative Quiz II &               |

|  |  |  |  |  |  |  |  |                                                                                                                                |        |
|--|--|--|--|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------|--------|
|  |  |  |  |  |  |  |  | <a href="#">/relatedvideo?&amp;q=Company+Liquidator&amp;&amp;mid=F88CD3D90D70502E7B90F88CD3D90D70502E7B90&amp;&amp;FORM=GV</a> | CIA II |
|--|--|--|--|--|--|--|--|--------------------------------------------------------------------------------------------------------------------------------|--------|

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

Activities (Em / En /SD): GroupdiscussionontheprosandconsofCompanyAct2013

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

Assignment: Relativity of simultaneity 11-09-2025

### Sample questions

#### PART - A (1 mark)

- The minimum number of members necessary for a meeting is called as \_\_\_\_\_. **(K1-R, CO-1)**
  - Quorum
  - Proxy
  - Promoters
  - Board of directors
- A secretary should have the sound knowledge of \_\_\_\_\_. **(K3-A, CO-2)**
  - Company Law
  - Tax law
  - Labour Law
  - All of these
- The term“Vires” means\_\_\_\_\_.**(K4-An, CO-3)**
- In a private company, there must be at least\_\_\_\_\_members.**(K4-An, CO-4)**

5. The Company Secretary is the member of the company. Say T/F. **(K5-E, CO-5)**

**PART - B (6 marks)**

1. Discuss the disadvantages of a private company.**(K1-R, CO-1)**
2. What are the requisites of the memorandum?**(K3-A, CO-2)**
3. Explain the contents of the statutory report.**(K4-An, CO-3)**
4. Describe Audit Committee.**(K4-An, CO-4)**
5. State the eligibility of a secretary to do whole-time practice.**(K5-E, CO-5)**

**PART - C (12 marks)**

1. Explain the provisions relating to qualification and disqualification of an Auditor?**(K1-R, CO-1)**
2. Describe the Doctrine of UltraVires.**(K3-A, CO-2)**
3. Elucidate the different types of resolution.**(K4-An, CO-3)**
4. Explain the characteristics of a good secretary.**(K4-An, CO-4)**
5. Describe the legal position of a secretary.**(K5-E, CO-5)**

**Dr. S. Jameela**

**Head of the Department**

**Dr. A. Franklin Ragila**

**Course Instructor**

**Department** : Commerce SF  
**Class** : II B.Com.  
**Title of the Course** : Elective Course III: International Trade  
**Semester** : III  
**Course Code** : AU233EC1

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

**Learning Objectives:**

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

**Course Outcomes**

| On the successful completion of the course ,students will be able to: |                                                                      |           |
|-----------------------------------------------------------------------|----------------------------------------------------------------------|-----------|
| <b>C<br/>O<br/>1</b>                                                  | distinguish between the concept of internal and international trade. | <b>K1</b> |

|            |                                                                 |           |
|------------|-----------------------------------------------------------------|-----------|
| <b>CO2</b> | define the various theories of international trade.             | <b>K2</b> |
| <b>CO3</b> | examine the balance of trade and exchange rates                 | <b>K3</b> |
| <b>CO4</b> | appraise the role of IMF and IBRD.                              | <b>K4</b> |
| <b>CO5</b> | define the workings of WTO and with special reference to India. | <b>K5</b> |

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

### Teaching plan

| Unit     | Module                                     | Topic                                                   | Teaching Hours | Assessment Hours | Cognitive level | Pedagogy          | Student Centric Method           | E-Resources            | Assessment/ Evaluation Methods |
|----------|--------------------------------------------|---------------------------------------------------------|----------------|------------------|-----------------|-------------------|----------------------------------|------------------------|--------------------------------|
| <b>I</b> | <b>Introduction to International Trade</b> |                                                         |                |                  |                 |                   |                                  |                        |                                |
|          | 1.                                         | Meaning–Definition-                                     | 3              | 1                | K1(R)           | <b>Lecturing</b>  | Participative: Think-Pair-Share. | <i>Video Lectures.</i> | Oral Presentation.             |
|          | 2.                                         | Difference between Internal and International Trade     | 3              |                  | K1(R)           | Flipped Classroom | Participative: Discussions.      | Interactive Notes.     | CIA I                          |
|          | 3.                                         | Importance of International Trade in the Global context | 4              | 1                | K1(R)           | Active Learning   | Participative: Brainstorming     | Interactive PPT        | Peer discussions.              |

| II  | Theories of International Trade |                                                                                                   |   |   |        |                         |                                      |                          |                                 |
|-----|---------------------------------|---------------------------------------------------------------------------------------------------|---|---|--------|-------------------------|--------------------------------------|--------------------------|---------------------------------|
|     | 1.                              | Classical theories - Adam smith's theory of Absolute Advantage                                    | 2 | 1 | K2 (U) | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Open Book Exam , CIA I.         |
|     | 2.                              | Ricardo's Comparative cost theory - Modern theories of International Trade                        | 2 |   | K2 (U) | Inquiry-Based Learning. | Participative: Formulating Questions | Interactive Simulations. | Peer discussions. CIA I         |
|     | 3.                              | Haberler's Opportunity Costtheory– Heckscher– Ohlin's Modern theory                               | 2 | 1 | K2 (U) | Visual Demonstration    | Participative: In-class discussions. | Video Lectures           | Open Book Exam Questions, CIA I |
|     | 4.                              | International trade and Factor Mobility Theory–                                                   | 2 |   | K2 (U) | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Open Book Exam , CIA I.         |
|     | 5.                              | Leontiff's Paradox - International trade and economic growth theory- Immise rating growth theory. | 4 |   | K2 (U) | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Open Book Exam, CIA I.          |
| III | Balance of Payments             |                                                                                                   |   |   |        |                         |                                      |                          |                                 |
|     | 1.                              | Components of Balance of Payments                                                                 | 2 | 1 | K3(A)  | Flipped Classroom       | Participative: In-class discussions. | YouTube Lectures         | Conceptual MCQs. CIA I.         |

|           |                                            |                                                                                                           |   |   |        |                         |                                      |                          |                           |
|-----------|--------------------------------------------|-----------------------------------------------------------------------------------------------------------|---|---|--------|-------------------------|--------------------------------------|--------------------------|---------------------------|
|           |                                            |                                                                                                           |   |   |        |                         |                                      |                          |                           |
|           | 2.                                         | Current account, Capital account & Official settlement accounts- Disequilibrium in BOP                    | 3 |   | K3(A)  | Inquiry-Based Learning. | Participative: Formulating Questions | Interactive Simulations. | Peer discussions. CIA I.  |
|           | 3.                                         | -Methods of correcting Disequilibrium- Balance of Payment adjustment Theories, Marshall Lerner mechanism. | 3 | 1 | K3(A)  | Lecturing               | Participative: Think-Pair-Share.     | <i>Video Lectures.</i>   | Oral Presentation. CIA II |
|           | 4.                                         | Balance of Trade – Terms of Trade – Meaning – Definition –                                                | 2 |   | K3(A)  | Inquiry-Based Learning. | Participative: Formulating Questions | Interactive Simulations. | Peer discussions. CIA II  |
|           | 5.                                         | Difference between BOP And BOT.                                                                           | 2 |   | K3(A)  | Mini-Lecture Segments   | Participative: Discussions.          | Interactive Notes.       | Oral Test. CIA II         |
| <b>IV</b> | <b>International Economic Institutions</b> |                                                                                                           |   |   |        |                         |                                      |                          |                           |
|           | 1.                                         | International Monetary System- Bretton Woods Conference                                                   | 3 | 1 | K4(AN) | Lecturing               | Participative: Think-Pair-Share.     | <i>Video Lectures.</i>   | Oral Presentation.        |
|           | 2.                                         | IMF Objectives, Organizational structure – Membership – Quotas                                            | 3 |   | K4(AN) | Lecturing               | Participative: Think-Pair-Share.     | <i>Video Lectures.</i>   | Oral Presentation.        |

|          |                                       |                                               |   |   |        |                       |                                      |                            |                           |
|----------|---------------------------------------|-----------------------------------------------|---|---|--------|-----------------------|--------------------------------------|----------------------------|---------------------------|
|          | 3.                                    | Borrowing and Lending Programme of IMF – SDRs | 2 |   | K4(AN) | Mini-Lecture Segments | Participative: Discussions.          | Interactive Notes.         | CIA II                    |
|          | 4.                                    | India and IMF                                 | 2 | 1 | K4(AN) | Lecturing             | Participative: Think-Pair-Share.     | <i>Video Lectures.</i>     | Oral Presentation. CIA II |
|          | 5.                                    | World Bank and UNCTAD                         | 2 |   | K4(AN) | Flipped Classroom     | Participative: Formulating Questions | Interactive Simulations.   | Peer discussions.         |
| <b>V</b> | <b>World Trade Organisation (WTO)</b> |                                               |   |   |        |                       |                                      |                            |                           |
|          | 1.                                    | Functions and Objectives                      | 2 | 1 | K5(E)  | Lecturing             | Participative: Think-Pair-Share.     | <i>Video Lectures.</i>     | Oral Presentation.        |
|          | 2.                                    | Agricultural Agreements–                      | 3 |   | K5(E)  | Flipped Classroom     | Participative: Discussions.          | Interactive Notes.         | CIA II                    |
|          | 3.                                    | GATS                                          | 3 |   | K5(E)  | Active Learning       | Participative: Brainstorming         | Interactive PPT            | Peer discussions.         |
|          | 4.                                    | TRIPS                                         | 3 | 1 | K5(E)  | Experiential Learning | Participative: Group Reflection      | YouTube Videos of Learn    | CIA II.                   |
|          | 5.                                    | TRIMS                                         | 3 |   | K5(E)  | Lecturing             | Participative: Think-Pair-Share.     | Online Tutorials and Notes | Assignment. CIA II.       |

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

Activities (Em/En/SD):preparation of circular letters

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

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

### **Assignment**

The Impact of International Trade on Economic Development – 30.07.2025

#### **Sample questions**

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

1. Which economic theory explains why countries engage in international trade? (KI – U, CO-1)
  - a) Mercantilism
  - b) Absolute advantage
  - c) Comparative advantage
  - d) Protectionism
2. According to Adam Smith's theory of Absolute Advantage, countries should specialize in producing goods where they have: (K2 – R, CO-2)
  - a) The highest Opportunity cost.
  - b) The lowest opportunity cost.
  - c) The highest imports.
  - d) The lowest exports.
3. Which component of the Balance of Payments (BOP) includes transactions related to goods, services, income, and current transfers? (K3 – A, CO-3)
  - a) Capital account
  - b) Financial account
  - c) Current account
  - d) Official settlement account
4. What are Special Drawing Rights (SDRs) issued by the IMF primarily used for? (K1- U , CO-4)
  - a) Financing infrastructure projects in member countries
  - b) Resolving disputes between member states
  - c) Acting as asset for member countries
  - d) Funding humanitarian aid programs globally
5. Which of the following is a primary objective of the World Trade Organization (WTO)? (K2 – R, CO-2)

- a) Promote regional trade blocs
- b) Facilitate international monetary cooperation
- c) Ensure free and fair trade among member countries
- d) Provide humanitarian aid to developing countries

**Part B ( 6 marks)**

1. Define internal trade and give an example. (K1-U, CO-1)
2. Discuss Ricardo's Comparative Cost theory and its implications for international trade. (K2-R, CO-2)
3. Explain the concept of Disequilibrium in the Balance of Payments. What are the main causes of disequilibrium? (K2-R, CO-2)
4. Determine the objectives of the International Monetary Fund (IMF) and explain how it achieves these objectives. (K4-An, CO-4)
5. Describe the functions of the World Trade Organization (WTO). How does the WTO facilitate global trade and resolve disputes among member countries? (K3-Ap, CO-5)

**Part C ( 12 marks)**

1. Discuss the concept of comparative advantage and its importance in international trade. (K1-U, CO-1)
2. Evaluate the concept of Immiserating growth theory and its implications for developing countries engaged in international trade. (K5-E, CO-2)
3. Describe the components of the Balance of Payments (BOP), including the Current account, Capital account, and Official settlement account. Provide examples of transactions for each component. (K4-An, CO-3)
4. Discuss the membership criteria and benefits of joining the International Monetary Fund (IMF). How does membership impact a country's economic policies and stability? (K3-A, CO-4)
5. Explain the TRIPS (Trade-Related Aspect of Intellectual Property Rights) agreement under the WTO. How does TRIPS protect intellectual property rights globally? (K2-R, CO-5)

**Dr.S.Jameela**

**Head of the Department**

**Dr.S.Jameela**

**Course Instructor**