

Semester IV
Name of the Course : Cost Accounting
Subject Code : AC1741
Teaching Plan

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

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

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

Dr.Sr.S.Sahaya Selvi

Dr. M. Mary Helen Stella

Course Instructor

Head of the Department

Semester : IV

Name of the Course : Auditing and Corporate Governance

Subject code : AC1742

Teaching Plan

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

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

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

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

Dr.C.Braba
Course Instructor

Dr.M.Mary Helen Stella
Head of the Department

Semester: IV

Name of the Course : Business Communication

Subject code: AC1743

Teaching Plan

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

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

Dr.M.Mary Helen Stella
Course Instructor

Dr.M.Mary Helen Stella
Head of the Department

Semester

IV

Name of the Course : Business Mathematics

Subject code

: AC1744

Teaching Plan

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

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

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

Dr. M. Mary Helen Stella

Course Instructor

Head of the Department

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

Teaching Plan

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

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

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

Dr.Sr.S.Sahaya Selvi

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department

Department of Commerce

Semester : VI

Major Core:

Name of the Course : Industrial Law

Subject code : AC1762

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

Objectives:

1. To create awareness on industrial regulations and its impact on the Indian Economy.
2. To familiarize students with the provisions of various Acts relating to industries.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	E
CO-5	recognize the need of ESI and ESN Course	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

MODULE

Total contact Hours: 90 (Including lecture, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment
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I. Formation of factories, the precisions of working Hours and Existence of Trade unions

I	1.	The standing of factories by getting Approval, license and registration Health, Safety and Welfare Precisions	5	To make them understand the rules and the provisions employee has to give with important definitions	Lecturing and discussions	Asking questions and Quiz given.
	2.	Working Hours and Annual Holidays, Leave with wages and special privileges to child Labourer.	5	Creating ability to differentiate the works allotments to labourers.	Illustrations and Examples	Assignment work.
	3.	Special precisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties.	5	Using black board and making to mark out the different praise as for different employees.	Out forth the grasping ability	Writing the filling of blanks.
	4.	Trade Union formation, The rules of Trade Union, The procedure of registration and privileges. The types of funds of utility. Amalgamation, Dissolution rules.	5	Able to tell various Unions and the status o Union members.	Analytical study.	Giving short test.

II. The Social Security Acts of Employees.

	1.	Defenses before and after passing of compensation Act, (The doctrines)	5	Explaining in the course and	Various cases and examples sougled out.	Quiz given.
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		Employers liability.		out of employment through ease study.		
	2.	Disablement and its types. Determination of compensation for various disabilities. Fatal Accidents.	5	Doing problems and reading various cases al illustrations.	Using black board to write the formulas.	Doing problems and calculating compensation
	3.	Commissioner and distributing compensation. Offences and penalties.	3	Picking out the offences and penalties shuttled in the Act.	Checking case note and picking offence penalty.	Scheduling offence penalty.
	4.	Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility.	5	Explaining the constitution of corporation and the methods of raising fund.	E.S.1. funds specialty and differentiation explained.	Reading the text and marking important points.
	5.	The contributions of employees and employees, Inspectors, The various benefits	4	Teaching the deductions made in the ways and increase in wages.	Clarifying the differentiation of contribution of E.S.1. Fund.	Group discussions.
	6.	The E.S.1. Court, powers, Appeals, offences and penalties.	2	Analyzing the powers of various courts.	Duration of Appeal and offence penalties.	Picking out the offences and their penalties and writing down.

III. Industrial peace and Raising of Welfare Acts.

	1.	The causes of disputes and its meaning. The Authorities to settle Industrial Disputes.	5	Teaching various officials appointment and powers peaceful settlement and	Differentiation the Adjudications from settlements.	Preparing tabular form for various functions.
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				Adjudications.		
	2.	Grievance settlement Authority, Voluntary reference of dispute by arbitrators, strike.	5	Ability creating be know the voluntary references with and without intervention.	Lecture and Questioning about various strikes.	Classification of legal and illegal strikes.
	3.	Lock out-lay off, Retrenchment; closure Minimum wages kinds of wages.	4	Able to prepare schedules of wages and explaining types of straggles of employees.	Discussions and clarifications	Preparing scheduled employments.
	4.	Fixation and Revision of Minimum wages.	2	Teaching safeguards	Explained various types of wages	Piece rate of time rate analysis.

IV. The various Benefits availed to employees.

	1.	Meaning and definition of Bonus. Hutt gold Mines case, definitions – Available surplus, Allocable surplus, Balance sheet, Gross Profit, Net Profit, Budget, Accounting year.	5	Asking questions and explaining various definition and cases dealt with.	Using Blank board for case explanation with illustrations	Writing memory answers for definitions.
	2.	Computation of gross profits in banking company and non-banking company. Items to be included with gross profits and items to be excluded.	5.	Demonstration and lecturing	Drawing flow charts and preparing schedules	Copy writing the charts of schedules in case note.
	3.	Bonus formula calculations, Minimum and maximum bonus, Inspectors, Eligibility criteria, offences and penalties.	4	Lecture classes and group discussions.	Making to discuss various quantum of bonus.	Assignment of table preparation
	4.	The fixation of gratuity, the forfeiture of gratuity, The period for calculation of gratuity.	3	Understand the techniques of gratuity calculation	Group discussions	Quiz

	5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties	3	Making to discuss the rules of gratuity.	Lecture classes	Test
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V. Conditions of Employment and Evaluation.

	1.	Standing orders preparation of draft orders, Items for which orders frame of Industrial employments.	3	Understand the drafting of orders	Explaining the meaning and needs	Oral Test
	2.	Display of orders, Binding of orders offences.	2	Lecturing about standing orders	Practical word	Case note writing
	3.	Revision	2	Making to learn	Oral discussing	Test

Course instructor,

Adv. Jeya Rani

Head of the Department,

Dr. H. Mary Helen Stella

Course Outcome

Semester

: VI

Major Core - XVI

Name of the Course : Income Tax Law and Practice - II

Subject code : AC1763

No. of Hours/ Week	No. of Credits	Total No. of Hours	Marks
6	5	90	100

Objectives:

1. To impart knowledge on the basic provisions of income tax
2. To equip with the knowledge on computing income and tax liability of an individual

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand income from other sources and kinds of securities.	PSO 4	U
CO-2	compute set-off and carry forward of losses, clubbing and aggregation of income.	PSO 4	AP
CO-3	identify the deductions from Gross Total Income	PSO 4	U
CO-4	understand returns, filing of return of income, due date, kinds of assessment, assessment procedure	PSO 4	U
CO-5	identify assessment of individuals, rate of tax	PSO 4	U
CO-6	compute income and tax liability of individuals	PSO 6	AP

Modules

Income Tax Law and Practice - II

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
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1						
Income from other Sources						
	1.	Meaning of Income from Other Sources	3	Understand the meaning of Income from Other Sources	Lecture.	Short test
	2.	Kinds of securities , TDS	3	Understand different kinds of securities and TDS	Lecture, group Discussion	Class test
	3.	Calculation of income from other sources.	3	Able to calculate of income from other sources	Doing problems	Solving problems, class test.
	4.	Inter-head and intra-head adjustment.	3	Understand the concept of Inter head and intra head adjustment	Solving problems	Solving problems, Formative Assessment
II	Set-Off and Carry Forward of Losses					
	1.	Set-off and carry forward of losses	3	Understand the meaning ,features and scope of Salaries	Lecture ,Discussion	Short test
	2.	Treatment of carry forward of losses of certain assesseees	3	Able to carry forward of losses of certain assesseees.	Discussion illustration	Short Test
	3.	Order of Set-off	3	Know the Order of Set-off	Lecture Discussion	Class test
	4.	Income of other persons included in Assessee's total income	3	Understand the procedure of including other person's income in Assessee's total income	PPT, Discussion	Assignment
	5.	Clubbing and aggregation of income	3	Able to club and aggregate the income	Workout the problems	Group Discussion
III	Deductions from Gross Total Income					
	1	Deductions from Gross Total Income – 80 C, 80 CCC80CCD, 80 CCF	2	Understand the procedure for deducting from Gross Total Income u/s 80 C, 80 CCC80CCD, 80 CCF.	Lecture	Solving simple problems, class test.

	2.	Deductions from Gross Total Income – 80 D, 80DD,80DDB	3	Able to calculate Deductions from Gross Total Income u/s 80 D, 80DD,80DDB.	Discussion	Short test
	3.	Deductions from Gross Total Income – 80 E	3	Know the procedure of Deductions from Gross Total Income – 80 E	Explain the procedure and workout the problems	Solving simple problems.
	4.	Deductions from Gross Total Income 80 G, 80 U.	3	Able to calculate deductions from Gross Total Income 80 G, 80 U.	Explain the procedure and workout the problems	Quiz, Formative Assessment
IV	Assessment Procedure					
	1.	Filing of return of income	2	Know about filing of return of income	Lecture	Short test
	2.	Due date for filing of return of income	3	Understand the due dates for filing of return of income	Discussion	Class test
	3.	Kinds of assessment	4	Know about different kinds of assessment	Lecture	Short test
	4.	Assessment procedure	4	Understand the assessment procedure	PPT	Assignment Test
V	Assessment of individuals					
	1.	Assessment of individuals	5	Understand the procedure of Assessment of individuals	Lecture Discussion	Short test
	2.	Rates of income tax	5	Understand rates of income tax	Lecture Discussion.	Solving simple problems, class test
	3.	Computation of income and tax liability of individuals	4	Able to calculate total income and tax liability of individuals	Explain the procedure and workout the problems	Quiz Formative assessment.

Dr. S. Mary Pearly Sumathi
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Course Outcome

Semester

: VI

Major Core-XVII

Name of the Course

: Human Resource Management

Subject code

: AC1764

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

Objectives:

1. To educate students with different concepts, techniques and principles of human resource management of an organization.
2. To help students understand the importance of human resource management to meet the challenges.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives, scope, functions and environment of Human Resource Management.	PSO 2	U
CO-2	understand the methods of data collection, techniques of job design and sources of recruitment.	PSO 2	U
CO-3	analyze the selection process and induction programme.	PSO 1	An
CO-4	evaluate the need as well as areas of training.	PSO 2	E
CO-5	understand the purpose, process and problems in performance appraisal.	PSO 2	U

Modules

Human Resource Management

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment/Evaluation
I	Introduction					
	1	Meaning and definition of	5	Understand the meaning of	Lecture , Discussion	Oral question,

		Human Resource Management , Objectives , Scope ,Functions		Human Resource Management, its objectives , scope and functions		open book Test Discussion Short Test
	2	Evolution and Development of HRM , Environment of HRM	5	Able to know the evolution and environment of HRM	Lecture, Brain Storming	
	3	Human Resource Planning: Definition, Objectives, Need Human Resource Planning	4	Evaluate the need for Human Resource Planning	Lecture , Group Discussion	
	4	Process, Barriers to HRP, Effectiveness of HRP.	4	Evaluate the barriers and effectiveness of HRP.	Lecture, Brain Storming	
II	Job Analysis, Design and Recruitment					
	1	Job Analysis: Concept ,Uses , Process ,Methods of data collection	3	Know the uses , process and methods of data collection	Lecture , Discussion	
	2	Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design	4	Analyse the factors affecting Job Design	Discussion, lecture	Short Test, Oral question, Short Test, Formative Assessment
	3	Enrichment of job , Recruitment: Sources of recruitment	4	Understand the term job enrichment and identify the sources of recruitment	Lecture, Brain storming	
	4	Recruitment Process, Recruitment	5	Evaluate the Process, and methods of	Discussion, Lecture	

		Practices in India , Methods of Recruitment.		Recruitment.		
III	Selection Placement and Induction					
	1	Selection: Meaning and definition , Need , Selection Process/Method	4	Understand the need for selection and evaluate the methods of selection.	Lecture	Short Test Q&A Session Discussion
	2	Placement , Induction: Concept , Objectives , Benefits	3	Understand the concept and benefits of induction	Lecture	
	3	Contents of Induction Programme, Phases of induction Programme.	4	Understand the contents of Induction Programme and analyse the phases of induction Programme.	Discussion	
IV Career Planning and Development						
IV	1	Career planning : Concept , Need - Career Stages, Career Planning Process	4	Able to understand the Process of Career Planning	Discussion, PPT	Giving model questions Short test, Open book test
	2	Career Development ,Employee Training: Concept , Need , Areas of training , Importance	4	Know the areas of training and the importance of training	Lecture	
	3	Steps in Training Programme	3	Understand the steps involved in Training Programme	Discussion	
V	Performance Appraisal					
	1	Concept , Meaning ,	4	Understand the concept ,	Lecture Discussion	Oral questions,

		Purpose , Approaches		purpose and approaches of performance appraisal		Short test, Formative Assessment
2		Process , Methods: Traditional and Modern Methods	5	Analyse the traditional and modern methods of performance appraisal	Lecture Discussion	
3		Problems in Performance Appraisal.	4	Evaluate the problems in performance appraisal.	Lecture , Discussion	

Dr. C.Braba
Course Instructor

Dr.M.Mary Helen Stella
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Course Outcome

Semester

: VI

Major Core-XIV

Name of the Course

: Management Accounting

Subject code

: AC1761

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

Objectives:

1. To impart knowledge to students on financial and cost concepts for the purpose of managerial planning, control and decision making.
2. To expose students with management principles, management accounting and their application.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives and functions of management accounting.	PSO 3	U
CO-2	differentiate management accounting from financial accounting	PSO 3	E
CO-3	evaluate the financial position of a concern through fund flow statement and cash flow statement.	PSO 3	E
CO-4	understand the concepts of budgeting and budgetary control and its role in management decision making	PSO 5	An
CO-5	estimate the future performance of the concern using managerial costing techniques.	PSO 5	C

Management Accounting

Sub. Code: AC1761

Total contact hours – 75 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment evaluation
I	Introduction to management accounting					
	1	Meaning, Objective, Functions of Management Accounting	2	Able to know the basic aspects of Management Accounting	Lecture	Short test, Assignment, Problem solving
	2	Advantages and Limitations Difference between Management Accounting Vs Financial Accounting	2	Compare and contrast Management Accounting with Financial Accounting	Discussion	
	3	Financial statement analysis – comparative statement	4	Know the technique of preparing comparative statement	Lecture	
	4	Common size Statement	5	Analyse and interpret the data	Discussion	
	5	Trend percentage	3	Analyse the data using trend percentage		
II	Ratio Analysis					
	1	Meaning, Uses and Limitations, classification of ratios.	3	Know the meaning and types of ratios.	Lecture	Assignment, Problem solving, Short test, Formative Assessment
	2	Profitability Ratios – Formulas	3	Formulas for calculation profitability	Peer group Discussion	
	3	Turnover Ratio	4	Find out the turnover ratios and its significance	Group discussion	
	4	Liquidity and solvency Ratios.	5	Know the technique of preparing liquidity and	Lecture with PPT	

				solvency ratios.		
	5	Preparation of Balance sheet	3	Able to find out missing informations	Group Discussion	
III	Funds Analysis					
	1	Meaning of Funds from operation and Fund Flow Statement	3	Understand the procedure of preparing Fund Flow Statement	Lecture	Short test Assignment, Quiz , Problem Solving
	2	Preparation of Schedule of changes in working capital	3	Differentiate the current assets and fixed assets, current liabilities and current assets.	Brain storming	
	3	Preparation of Cash Flow Statement and Cash from operation	4	Able to prepare cash flow Statement with the particulars given	Lecture	
IV	Marginal Costing and Budgeting					
	1	Meaning of Marginal costing – Basic concepts.	2	Know the basic concepts, and terms used in marginal costing.	Discussion	Problem solving, Oral test, Quiz, Assignment, Formative assessment
	2	Contribution, P/V ratio, Break Even Analysis, Margin of safety	5	Understand the procedure of calculating P/V ratio contribution, and Margin of safety	Lecture	
	3	Budgeting and budgetary control	3	Understand the meaning of budget, budgetary	Lecture	

				control		
	4	Classifications of budgets	2	Identify the types of budgets	Discussion	
	5	Production and sales budgets	4	Understand the procedure for preparing production and sales budget	Lecture	
	6	Fixed and Flexible budget	4	Analyse the methods of preparing fixed and flexible budget	Discussion	
V	Standard Costing					
	1	Meaning of standard cost and standard costing.	2	Understand the terms used in standard costing.	Lecture	Short test , Objective type questions, Problem Solving. Formative Assessment
	2	Advantages and Limitations	2	Analyse the merits and demerits of standard costing	Brain storming	
	3	Types of variance – Materials variance	3	Know the formulae for calculating Material Variance	PPT	
	4	Labour Variance	2	Understand the technique of calculating Labour variance.	PPT	
	5	Sales variance	2	Analyse the procedure for calculating sales variance	PPT	

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Course Instructor

Dr.M.Mary Helen Stella
Head of the Department

Course Outcome

Semester

: VI

Elective II

Name of the Course
Subject code

: Organisational Behaviour
: AC1765

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

Objectives:

1. To educate students on the needs and ways of understanding the human beings at the work place.
2. To equip students with the group dynamics and conflict management.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	analyze the elements of organizational & industrial behaviour	PSO 2	An
CO-2	understand the concept and different theories of personality & group dynamics	PSO 6	U
CO-3	analyse the determinants and effects of job satisfaction	PSO 5	An
CO-4	analyse the source and effects of frustration & conflicts	PSO 2	An
CO-5	understand the causes and consequences of stress management	PSO 2	U

Organisational Behaviour

Sub. Code: AC1765

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
		Introduction to Organisational Behaviour				

I	1	Key elements of Organisational Behaviour – Nature - Scope - Need	5	Identify the key elements, nature ,scope and need of Organizational behavior	Lecture method and case study	Online assignment : Objective type of 50 questions from each unit i.e 5units(10 marks are assigned for this purpose) CIA –I and II Using Quizzess app for conducting quiz test After each unit the students share their experiential learning for which 2 marks are assigned to each unit
	2	Challenges faced by Management – Process – Models	5	Provide an overview of the major challenges faced by today’s management.	Lecture method and case study	
	3	Foundations of Individual behavior – Individual and individual differences – Human behavior and its causation	6	Appreciate the need for understanding human behaviours in the work place and its various models functioning.	Lecture method With PPT	
II	Personality and Perception					
	1	Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality.	7	Explain the ways personality influences individuals ‘ behavior in an organisation	Lecture method with experiential learning	
	2	Perception – Meaning – Perceptual process – Factors affecting perception – Improvement in perception – Perception and its application in Organisational Behaviour.	6	State the application of perception in specific areas to understand organisational behavior	Lecture method and Group Discussion	
Attitudes, Values, Job Satisfaction and Learning						

III	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	6	State how the attitudes are formed and change the attitude of an individual in the organization	Lecture method And case study
	2	Values – Concept – Types – Formation – Values and behavior.	5	Explain how values are formed and measured	Lecture method and team teaching
	3	Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction.	5	Measure the job satisfaction of an employee in an organization	Lecture method with Video
	4	Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behaviour.	6	Summarize how learning affects individual behavior	Lecture method
	Group Dynamics and Organisational Conflicts				
IV	1	Definition and characteristics of group – Theories of group formation – Types of groups – Stages of group formation – Group behaviour – Group decision making	7	Illustrate how to make group decision making more effective	Lecture method
	2	Quality circle.	1	Discuss how to form quality circle in the organization	Lecture method
	3	Organisational conflicts		Outline the	

		– Definition – Sources – Types – Aspects – Conflict process – Conflict Management.	7	conflict process and learn the techniques for managing conflict	Flipped Classro om
		Job Frustration and Stress Management			
v	1	Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration.	6	Exemplify the effects of frustration on the behavior of the frustrated person	Lecture r method
	2	Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task performance – manage or cope with stress.	8	Suggest strategies for coping with stress or managing stress	Blende d Classro om

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