

Holy Cross College (Autonomous), Nagercoil-629004

Kanyakumari District, Tamil Nadu.

Nationally Accredited with A⁺⁺ by NAAC Vcycle–CGPA3.53

Affiliated to Manonmaniam Sundaranar University, Tirunelveli



DEPARTMENT OF COMMERCE SF



SYLLABUS FOR UNDER GRAGUATE PROGRAMME

TEACHING PLAN

EVEN SEMESTER 2025-2026

Vision

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

Mission

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

Programme Educational Objectives (PEOs)

PEOs	Upon completion of B.Com. degree programme, the graduates will be able to	Mission Addressed
PEO 1	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.	M1, M2 &M4
PEO 2	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	M1,M3,M4 &M5
PEO 3	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	M4, M5 &M6

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 O 2 1&PE
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
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

Department : Commerce
Class : I B.COM
Title of the Course : Core Course III: Financial Accounting-II
Semester : II
Course Code : AU232CC1

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

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	prepare financial statements of companies as per schedule III of Companies Act,2013.	K2 (U) &K3(Ap)
2.	apply the provisions of IRDA Regulations, 2002 in the preparation of final accounts of life insurance and general insurance companies.	K1(R)& K3 (Ap)
3.	prepare consolidated financial statements of holding companies in accordance withAS21.	K3 (Ap)
4.	assess contemporary accounting methods.	K1(R)
5.	examine financial reporting based on appropriate accounting standards and provisions of Companies Act 2013 with respect to corporate social responsibility.	K1(R)& K3(Ap)

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

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/Evaluation Methods
I	Hire Purchase and Instalment System								
	1.	Hire Purchase System Accounting Treatment	3	1	K1(R)	Problem Based Learning	Inquiry-Based Learning	https://www.scribd.com/document/541971462/Hire-Purchase-Instalment-Purchase-System-Problems-Answer-1-21	Homework, Formative Quiz I & CIA I
	2.	Calculation of Interest	3		K1(R)	Problem Based Learning	Problem-Solving	https://www.scribd.com/document/541971462/Hire-Purchase-Instalment-Purchase-System-Problems-Answer-1-21	Solving Problems, Formative Quiz I & CIA I
	3.	Default and Repossession- Hire Purchase Trading Account	3	1	K1(R)	Concept-based discussion & Problem-solving sessions	Collaborative Learning	https://www.scribd.com/document/541971462/Hire-Purchase-Instalment-Purchase-System-Problems-Answer-1-21	Oral Test, Slip Test, Formative Quiz I & CIA I

	4.	Installment System – Calculation of Profit	4		K1(R)	Computational Thinking	Problem Solving	https://www.bankexamstoday.com/2016/02/installments-questions-tricks.html	Preparation of One word Questions Formative Quiz I & CIA I
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II Branch and Departmental Accounts

	1.	Branch – Dependent Branches: Accounting Aspects	2	1	K2 (U)	Computational Thinking	Peer Instruction	Blended learning	Preparation of Interactive PPT, Formative Quiz I & CIA I
	2.	Debtors system-Stock and Debtors system-Distinction between Wholesale Profit And Retail Profit	3		K2 (U)	Problem Based Learning	Inquiry-Based Learning	Interactive PPT	MCQs, Formative Quiz I & CIA I
	3.	Independent Branches (Foreign Branches excluded)	3	2	K2 (U)	Problem-solving sessions	Explaining Concepts	Interactive PPT	MCQs, Fill in the blanks, Formative Quiz I & CIA I
	4.	Departmental Accounts: Basis of Allocation of Expenses- Inter Departmental Transfer at Cost Or Selling Price.	4		K2 (U)	Computational Thinking	Interactive Simulation	https://www.scribd.com/document/541971417/Departmental-Account-Problems-Answer	Open Book Test, Formative Quiz I & CIA I

III Partnership Accounts- I

	1.	Partnership Accounts: –	3	1	K3 (Ap)	Computational Thinking	Home Work	Interactive PPT	Preparation of Interactive
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		Admission of a Partner							PPT, Formative Quiz I & CIA I
	2.	Treatment of Goodwill - Calculation of Hidden Goodwill	2		K3 (Ap)	Problem Based Learning	Interactive Simulation	https://www.scribd.com/document/261715518/Partnership-Accounting-Sample-Questions	Open Book Test, Formative Quiz I & CIA I
	3.	Retirement of a Partner	2	1	K3 (Ap)	Problem-solving sessions	Inquiry-Based Learning	Interactive PPT	Presentation of Poster, Formative Quiz I & CIA I
	4.	Death of a Partner	2		K3 (Ap)	Computational Thinking	Explaining Concepts	Interactive PPT	MCQs, Fill in the blanks, Formative Quiz I & CIA I
IV	Partnership Accounts- II								
	1.	Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet	4	4	K4 (A)	Problem-solving sessions	Group discussions	Blended learning	Class Test, Formative Quiz II & CIA II

	2.	Insolvency of a Partner– One or more Partners insolvent – All Partners insolvent	3		K4 (A)	Computational Thinking	Think-Pair-Share	You tube videos	Assignment, Formative Quiz II & CIA II
	3.	Garner Vs Murray – Accounting Treatment- Piecemeal Distribution- Surplus Capital Method – Maximum Loss Method.	4		K4 (A)	Computational Thinking	Inquiry-Based Learning	https://www.studocu.com/in/document/national-institute-of-technology-tiruchirappalli/legal-aspects-of-business/garner-vs-murray/11714810	Asking Questions, Formative Quiz II & CIA II

V Accounting Standards for financial reporting

	1.	Objectives and Uses of Financial Statements for Users- Role of Accounting Standards – Development of Accounting Standards in India.	2	3	K3 (A)	Problem-solving sessions	Interactive Simulation	Interactive PPT	Open Book Test, Formative Quiz II& CIA II
	2.	Requirements of International Accounting Standards - Implementation Plan in India	2		K3 (A)	Computational Thinking	Problem Solving	Interactive PPT	MCQs, Formative Quiz II& CIA II
	3.	Ind AS- An	4		K5 (E)	Computational Thinking	Think-Pair-Share	Blended learning	Timeline assignment,

		Intro ducti on Role of Dev elopi ng IFR S- IFR S Adoption or Convergence in India							Formative Quiz II& CIA II
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Course Focussing on Employability/ Entrepreneurship/ Skill Development: **Employability**

Activities (Em / En /SD):

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

Activities related to Cross Cutting Issues: Garner Vs Murray– Accounting Treatment

Assignment: Draft the partnership deed of a partnership firm. (12.2.2026)

Part A

Choose the best Answer:

- Selling expense should be divided among the departments based on
 - Purchase
 - Space occupied
 - Sales
 - None of these
- Under Debtor system, Branch Account is a _____
 - Personal a/c
 - Real a/c
 - Nominal a/c
 - None of these
- Goodwill is:
 - A tangible asset
 - An intangible asset
 - A fictitious asset
 - Variable Assets

Fill in the blanks

- Old profit sharing ratio minus the new profit ratio is equal to_____.

5. If a partner takes over any liability, which is not recorded, the amount is to be credited to _____.

State whether the following statements are True or False

6. The firm is dissolved on the death of the partner.

7. Valuation of goodwill becomes necessary when a partner is admitted into the firm.

Part-B

1. Mohan purchased a car for a cash price of Rs. 2,56,000 which is sold on hire purchase system for Rs. 3,20,000. The amount is payable in four equal yearly instalments of Rs. 80,000 each. The first payment is made at the end of the first year. Calculate the Amount of Interest to be charged every year.

2. Prepare Tanjore Branch Account from the following:

Particulars	Rs
Stock at the Beginning	11,500
Cash at the Beginning	200
Cash received from Debtors	3,00,000
Goods Sent to Branch	2,25,000
Cash at the end	29,000
Stock at the end	150
Cash sent to branch for:	
Rent	9,000
Salaries	25,000
Other Expenses	8,000

3. The following data was obtained from the books of a company for the year ended 31st March 2017. The expenses for the year ended 31st March 2017 are:

Motive Power: Rs. 550, Lighting: Rs. 100, Salary to Staff: Rs. 1,500, Depreciation: Rs. 15,000, Repairs and Maintenance: Rs. 3,000, Rent and Taxes: Rs. 275

Additional Information:

Particulars	Department				
	A	B	C	X	Y
Staff (No)	100	150	150	50	50
Electricity (K.W.H)	4000	3000	2000	1000	1000
Light Points (No)	10	10	10	10	10
Asset Value (Rs)	60,000	40,000	30,000	10,000	10,000
Area Occupied (Sq.M)	150	250	500	500	500

You are required to allocate and apportion the expenses to each department on suitable basis.

4. Define Partnership. State its features.
5. What are the contents of Partnership Deed?

Part C

1. M purchased a truck for Rs.1,60,000 from N on 01.01.2003. Payment to be made Rs.40,000 down and Rs.46,000 at the end of first year; Rs.44,000 at the end of second year and Rs.42,000 at the end of third year. Interest was to be charged at 5%. M depreciates the truck at 10% p.a. on W.D.V. method. M after having paid down payment and first instalment, could not pay the second instalment. N took possession of the truck and after spending Rs.4,000 on repairs of the asset, sold it away for Rs.91,500. Give Ledger Accounts in the books of both parties.

2. The following details are provided by Star Ltd., regarding its branch at Cuddalore, to which goods are invoiced at cost plus 60%.

Particulars	Rs
Stock on 01.01.2012	24,000
Branch Debtor on 01.01.2012	21,375
Furniture as on 01.01.2012	20,000
Goods Sent to Branch	3,12,000
Cash Sent to Branch for expenses	16,260
Sales at Branch:	
Cash	2,16,000
Credit	62,400
Bad Debts	375
Discount to Debtors	600
Debtors as on 31.12.2012	10,800
Stock on 31.12.2012	33,600

Depreciation for furniture @ 15% p.a. Prepare Branch Accounts to compute profit.

3. The Balance Sheet of Prem and Prakash on 31st December 2021 was as follows:

Liabilities	Amount	Asset	Amount
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Capitals:		Fixed Assets:	
Mullai	80,000	Land & Buildings	60,000
Kannan	60,000	Furniture	4,000
General reserve	40,000	Stock	16,000
Creditors	30,000	Debtors	1,20,000
Bills Payable	10,000	Cash	8,000
		P&L A/c	12,000
	2,20,000		2,20,000

They shared profit and Losses in the ratio of 3:1 and they admitted Balan in to the partnership subject to the following terms.

- Balan will be given 1/4th of profits.
- Rs.42, 000 will be brought in by Balan, of which Rs.20,000 will be for his share of goodwill, which will be retained in the business.
- Depreciation on furniture is 15%.
- Stock is valued at Rs.13, 000.
- To keep 50% of the reserves as provision for bad debts.

Pass Journal entries, Prepare necessary Ledger Account and Balance Sheet as on date of admission.

4. Rathika, Nivedha and Swetha were carrying on business with the ratio 5:3:2 respectively. Their Balance Sheet on 31st March 2014 was as follows:

Liabilities	Amount	Asset	Amount
Capital A/cs:		Premises	2,25,000
Rathika	3,00,000	Furniture	67,650
Nivedha	1,80,000	Stock	2,09,000
Swetha	1,05,000	Debtors	80,700

Sundry Creditors	93,540	Bills Receivable	30,000
Bills Payable	8,235	Cash	74,425
	6,86,775		6,86,775

Sweatha announced her retirement on the above date on the following terms:

- a) To appreciate premises by 25% and to depreciate furniture by 10%.
- b) To create a 5% provision for doubtful debts on debtors.

5. Explain the requirements of International Accounting Standards.

Head of the Department: Dr S.Jameela.

Course Instructor Dr.S.Jameela

Department : Commerce SF
Class : I B.Com
Title of the Course : Core Course IV: Business Law
Semester : II
Course Code : AU232CC2

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

Course Outcomes

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

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

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	INTRODUCTION								
	1	An introduction – Definition – Objectives of Law - Law: Meaning and its Significance	4	2	K1(R)	Inquiry based approach, Co-operative learning, KWL	Inquiry based learning	https://youtu.be/Kr2RGVhIaSk	Oral test
	2	Mercantile Law: Meaning, Definition, Nature, Objectives	4		K1(R)	Integrative Teaching	Participative learning	Google Classroom	Asking Questions
	3	Sources, Problems of Mercantile Law	2	1	K1(R)	Lecturing	Think-pair-share	Interactive PPT, YouTube link	Assignment
II	ELEMENTS OF CONTRACT INDIAN CONTRACT ACT 1872								
	1	Definition of Contract, Essentials of Valid Contract, Classification of Contract	4		K2 (U)	Context Based	Co-operative learning	Interactive PPT	Oral Test

	2	Offer and Acceptance – Consideration – Capacity of Contract	5	2	K2 (U)	Integrative Teaching	Group Work	Interactive PPT, YouTube Link	Slip Test
	3	Free Consent - Legality of Object – Contingent Contracts – Void Contract	5	1	K2 (U)	Blended learning	Memory game	Google Classroom	Online Quiz through Google Forms, Formative assessment
III	PERFORMANCE CONTRACT								
	1	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance	5	2	K1 (R)	Lecturing	Think-pair-share	Discussion Forum	Slip test
	2	Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract	5		K1 (R)	Context based	Participative learning	Interactive PPT, YouTube link	Surprise Test
	3	Termination and Discharge of Contract - Quasi Contract	3	1	K1 (R)	Active Learning	Discussions, Brainstorming	Interactive PPT, YouTube link	Class Test
IV	CONTRACT OF INDEMNITY AND GUARANTEE								
	1	Contract of Indemnity and Contract of	5	1	K3(Ap)	Lecturing	Think-pair-share	Interactive PPT	Oral Test

		Guarantee - Extent of Surety's Liability, Kinds of Guarantee							
	2	Rights of Surety, Discharge of Surety – Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments	5	1	K3(Ap)	Flipped Classroom	In-class discussions	External Links	Observation Note
	3	Duties and Rights of Bailor and Bailee – Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	5	1	K3(Ap)	Active Learning	Choice of activities	Discussion Forum	JAM
V	SALE OF GOODS ACT 1930								
	1	Definition of Contract of Sale – Formation - Essentials of Contract of Sale - Conditions and Warranties	5		K1(R) & K2 (U)	Context Based	Power Point Presentation	Interactive PPT	Multiple Choice Questions
	2	Transfer of Property – Contracts involving	5	2	K1(R) & K2 (U)	Integrative Teaching	Group Work	Interactive PPT	Slip Test

		Sea Routes - Sale by Non-owners -		1					
	3	Rights and duties of buyer - Rights of an Unpaid seller	3		K1(R) & K2 (U)	Blended learning	Memory game	Google Classroom	Online Quiz through Google Forms, Formative 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: Problems of Mercantile Law (Last date to submit 15-12-2025)

Part A

1. Mercantile Law came from _____ mercantile law. **(K1-R, CO-1)**
 - a) British b) English c) Turkish d) American
2. Indian Contract act was enacted in the year _____ **(K2-U, CO-2)**
 - a) 1872 b) 1782 c) 1287 d) 1782

State True or False:
3. Devolution means passing over from one person to another. **(K1-R, CO-3)**
4. The person who promises to make good the loss is called the promisor, **(K3-Ap, CO-4)**
5. Sale of goods is the most common of all commercial contracts. **(K1-R & K2-U, CO-5)**

Part B

1. Recall the objectives of law. **(K1-R, CO-1)**
2. Explain void contract. **(K2-U, CO-2)**
3. Recall Quasi contract. **(K1-R, CO-3)**
4. Discuss the essentials of bailment. **(K3-Ap, CO-4)**
5. Define contract of sale. **(K1-R & K2-U, CO-5)**

Part C

1. Discuss the sources of mercantile law. **(K2-U, CO-1)**
2. Elaborate the classification of contract. **(K4-An, CO-2)**
3. Elucidate the time and place of performance contract. **(K4-An, CO-3)**
4. Discuss the duties and rights of bailor and bailee. **(K2-U, CO-4)**
5. Elaborate the rights of an unpaid seller. **(K4-An, CO-5)**

Dr.S.Jameela
Head of the Department

Dr.C.K.Sunitha
Course Instructor

Class : I B. Com
Title of the Course : Elective Course II: Business Environment
Semester : II
Course code : AU232EC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU232EC3	4	-	-	-	3	4	60	25	75	100

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	Remember the nex us between environment and business.	K1
2.	Apply the knowledge of Political Environment in which the businesses operate.	K3
3.	Analyze the various aspects of Social Environment.	K1&K2
4.	Evaluate the parameters I n Economic Environment.	K3
5.	Create a conducive environment for business to operate globally.	K2&K3

K1-Remember; K2-Underst and; K3-Apply

Teaching Plan

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

Unit	Module	Topic	Teaching Hours	Assessment hours	Cognitive level	Pedagogy	Student Centric	E Resources	Assessment/ Evaluation
I	An Introduction								
	1.	The Concept of Business Environment	1	1	K1	Introductory Session	Inquiry-Based Learning	https://www.bajajfinserve.in/business-environment	Simple Definition Test
	2.	Nature and Significance	2	1	K1	Lecture	Group Discussion	https://plutuseducation.com/blog/nature-and-significance-of-business-environment/	
	3	Brief Overview of Political, Cultural and Legal Environment	3		K1&K3	Chat GPT	Mind Mapping	Interactive PPT	Collaborative Learning
	4.	Economic and Social Environments Impact on Business and Strategic Decisions	4	1	K1,K2 &K3	Lecture using videos	Lecturing with case study	Case Study Method	

II Political Environment										
1.	Political Environment	1	1	K2	Lecture with Interaction	Think pair share	Lecture using PPT	Question-Answer	Formative Assessment-I	Quiz-I
2.	Government and Business Relationship in India	2	1	K1	Chalk and Talk	Group Discussion	Power Point Presentation			
3.	Provisions of Indian Constitution Pertaining to Business	3		K2	Learning Outside the Classroom	Group discussion	Video Lectures			
III Social and Cultural Environment										
1.	Social and Cultural Environment	2		K1&K2	Lecture using PPT	Blended learning	Self Prepared Videos	Quizzes	SlipTest	
2.	Impact of Foreign Culture, Castes and Communities	1	1	K1&K2	You tube Videos	Group discussions	KWL	Homework	Formative Assessment-I	

3.	Linguistic and Religious Groups	2	1	K1&K2	Story boarding	Mind mapping	YouTube Lecture	Quiz-I
4.	Types of Social Organization	2		K1&K2	Lecture with Videos	Inquiry-Based Learning	Interactive PPT	
5.	Social Responsibilities of Business	1		K1&K2	Group Discussion	debate	Interactive PPT	
IV Economic Environment								
1.	Economic Systems and their Impact of Business in Economic Environment	1		K3	Learning Outside the Classroom	Explaining Concepts	E-content	Assignment Infotainment Puzzle
2.	Macro-Economic Parameters like GDP	2		K3	Flipped Classroom	Chalk and Talk	Discussion forum- Way ground	Formative Assessment– II
3.	Growth Rate Population And Urbanization	2	1	K3	Lecture With PPT	Interactive Simulation	Interactive PPT	Quiz-II
4.	Fiscal Deficit and Plan Investment	2		K3	Info-graphics Learning	Lecture based Learning	You tube videos	

	5.	Per Capita Income and their Impact on Business Decisions	1	1	K3	Mind Map & Group Discussion	debate	Interactive e-book	
V	Technological Environment								
	1.	Meaning and Features of Technology of Technological Environment	1	1	K2&K3	Lecture with PPT	Group discussion	Interactive PPT	Peer Learning Assignment
	2.	Sources of Technology Dynamics	3		K2	YouTube Video	Think-pair-share	You Tube Video	Class Test Formative Assessment–
	3.	Transfer of Technology	2		K3	Chalk and Talk	Group discussions	Video Lectures	II Quiz – II
	4.	Impact of Technology on Globalization	2		K3	Group Discussion	Mind Mapping	Power Point Presentations	Short Test Gamification
	5.	Status of Technology in India	2		K3	Learning Outside the Classroom	Role Play	Interactive PPT	
	6.	Determinants	2		K3	Group Brainstorming Session	Group Discussion	You Tube Video	

CourseFocussingonEmployability/Entrepreneurship/SkillDevelopment:Skill Development and Entrepreneurship Activities (Em/En/SD): List out the past five years' per capita income and their impact on business decisions.

Assignment: Explain the types of social organization.(Online)

SAMPLE QUESTION

Part A

1. What is the primary role of government regulation in a business environment? (K1 – R, CO-1)
 - a) to control company profits
 - b) to ensure fair competition and protect consumers
 - b) to increase the cost of doing business
 - d) to manage the daily operations of businesses
2. Which of the following is a major component of the political environment that can impact businesses? (K1 – R, CO-1)
 - a)Consumer preferences
 - b)Technological advancements
 - c) Government policies
 - d) Cultural norms
3. Which of the following best describes the cultural environment? (K3 – Ap, CO-2)
 - a)The natural resources available in a region
 - b)The set of beliefs, practices, art, laws, and behaviours shared by a group of people
 - c) The technological advancements in a society
 - d) the economic conditions of a country
4. Which of the following is considered a key indicator of a country's economic health? (K3 – Ap, CO-2)
 - a) Literacy rate
 - b) Gross Domestic Product (GDP)
 - c) Weather conditions
 - d) Technological innovations
5. Which term refers to the process of integrating digital technology in to all area of a business? (K2 – U, CO-3)

a) Digital Transformation

b) Technological Convergence

c) Automation

d) Digitization

Part B

1. Discuss the nature and significance of business environment.(K1-R,CO-1)
2. Enumerate Government and business relationship in India. (K3-Ap, CO-3)
3. Recall the types of social organization.(K2-R,CO-2)
4. State the economic systems and their impact of business in economic environment.(K2-U,CO-5)
5. List out the sources of technology dynamics.(K1 –R,CO-2)

Part C

1. Explain the impact on business and strategic decisions. (K1-R, CO-1)
2. Elucidate the provisions of Indian constitution pertaining to business. (K3-Ap, CO-3)
3. Discuss the social responsibilities of business. . (K1 –R, CO-2)
4. Elucidate per capita income and their impact on business decisions. (K3-Ap, CO-3)
5. Briefly explain the determinants of technology environment (K2-R,CO-2).

Head of the Department: Dr.S.Jameela

Course Instructor: Dr.R. Evalin Latha

Department : Commerce (SF 1)
Class : II B.com
Title of the Course : Corporate Accounting II
Semester : IV
Course Code : AU234CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234CC1	5	–	–	–	5	5	75	25	75	100

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	Understand the accounting treatment of amalgamation, absorption and external reconstruction	K1
2.	Apply and alter the share capital and internal reconstruction	K2
3.	Do the accounting procedure of non-performing assets	K3
4.	Give the consolidated accounts of holding companies	K2 & K4
5.	Prepare liquidators final statements	K5

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

Teaching plan

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

Unit	Module (Minimum 5 to Maximum 10 modules are permitted)	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I	AMALGAMATION, ABSORPTION & EXTERNAL RECONSTRUCTION								
	1	Amalgamation, Absorption and external reconstruction	4	1	K1(R) & K2 (U)	Lecture with Conceptual Demonstration, Flipped Classroom.	Working through complex problem drives the learning process	Video Lectures.	Class test
	2	Purchase Consideration and its types	3		K2(U) &K (3)	Active Learning, video Lecturing	Engaging students in doing problems in the classroom.	Videos of problems solving technique	Home work

	3	Purchase consideration- lump sum method, net asset method, net payment method, intrinsic value method	3	1	K3(Ap)	Problem solving	class time is dedicated to interactive activities, discussions, and problem-solving	Power point Presentation	Open Book test
	4	Absorption- net asset method, net payment method	3		K3(Ap)	Problem solving	teach other students, solving their own understanding and developing problem solving skills.	You tube videos	Home work
II	ALTERATION OF SHARE CAPITAL- INTERNAL RECONSTRUCTION								
	1	Alteration of Share Capital, journal entries	3	1	K1(R) & K3(Ap)	Lecturing,	Working through complex problem drives the learning process	Self prepared videos	Oral Test & CIA I
	2	Modes of Alteration	4		K2(U)	Problem-Based	solving complex	Power Point Presentation	Problem-Solving

						Learning (PBL)	problems		Assignments, Open Book Exam Questions & CIA I
	3	Internal reconstruction- Conversion of Stock	3	1	K3(AP)	Problem-Based Learning (PBL)	Solving working through complex, real-world problems. The problem drives the learning process	Interactive PPT	Home Work & CIA I
	4	Increase and Decrease of Capital- reserve liability	3		K3(AP)	Problem-Based Learning (PBL)	solving complex problems	Self prepared videos	Home work & CIA I
III	ACCOUNTING OF BANKING COMPANIES								
	1	Final Statements of banking Companies	4	1	K3(AP)	Lecturing.	Pause-and-solve: Pose conceptual problems mid-lecture, quick scenario analysis	Video Lectures	Quiz
	2	Non- performing Assets	3		K3 (AP)	Problem-Based Learning (PBL)	defining problems	Self prepared videos	solving complex problems for CIA II
	3	Rebate on Bills Discounted-Profit and Loss a/c	3	1	K3(AP)	Problem-Based Learning	defining problems	Interactive PPT	problem Exam CIA II

						(PBL)			
	4	Balance sheet as per Banking Regulation act 1949	3		K3(Ap)	Problem-Based Learning (PBL)	Problem Solving	You Tube video	solving complex problems
IV	CONSOLIDATED FINANCIAL STATEMENTS								
	1	Introduction – holding and subsidiary company	4	1	K3(AP) & K4 (A)	Lecturing	Pause-and-solve: Pose conceptual problems	YouTube Channels	Home work& CIA II
	2	Legal Requirements relating to presentation of accounts	3		K3(AP) & K4 (A))	Lectuing	Active learning	Interactive PPT	Class test &CIA II
	3	Preparation of Consolidated Balance sheet	3		K3(AP) & K4 (A)	Problem-Based Learning (PBL)	Problem Solving	Power point presentation	solving complex problems& CIA II
	4	Balance sheet – (excluding intercompany holdings)	3	1	K3(AP) & K4 (A)	Problem-Based Learning (PBL)	Hands on Training on Problem solving	Self prepared videos	solving complex problems& CIA II
V	LIQUIDATION OF COMPANIES								
	1	Meaning modes of Winding up	3	1	K5(E)	Lecturing the Conceptual Approach	Critical thinking and application.	Video Lectures	Quiz &CIA II
	2	Preparation of Statement of Affairs	3		K5(E)	Lecturing	Think-Pair-Share	Interactive PPT	Assignment &CIA II

	3	Preparation of Deficiency Accounts	2		K5(E)	Lecturing the Conceptual Approach	Critical thinking and application.	Context based	Class test & CIA II
	4	Order of Payment- Liquidators Remuneration	4	1	K5(E)	Lecturing the Conceptual Approach	Group Discussions	You tube Video of you tube channel Prof. Prakash Rao	Quiz & CIA II
	5	Liquidator's Final Statement of Accounts	3		K5(E)	Problem-Based Learning (PBL)	defining problems	Blended learning	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 Amalgamation, absorption, and External Reconstruction (Last date to submit: 06-01-2026)

Sample questions

Part A

1. Which method of calculating purchase consideration is based on the value of net assets taken over by the purchasing company?

(K1 – R, CO-1)

A) Lump Sum Method

B) Net Assets Method

C) Net Payment Method

D) Intrinsic Value Method

2. Alteration of share capital does NOT include which of the following?

(K2 – U, CO-2)

A) Conversion of shares

B) Increase of capital

C) Decrease of capital

D) Issue of debentures

3. A Non-Performing Asset (NPA) in banking is an asset which

(K3 – Ap, CO-3)

A) Earns low interest

B) Has remained overdue beyond the prescribed period

C) Is not secured

D) Is under litigation

4. The preparation of a consolidated balance sheet is associated with:

(K4 – K1 – An, CO-4)

A) Internal reconstruction

- B) Holding and subsidiary company accounts
- C) Amalgamation in the nature of merger
- D) Liquidation of companies

5. Which document is prepared by the liquidator showing the realisation and distribution of assets?

(K5 – E, CO-5)

- A) Statement of Affairs
- B) Balance Sheet
- C) Liquidator's Final Statement of Accounts
- D) Cash Flow Statement

Part B

1. Explain the methods of calculating Purchase Consideration in amalgamation.

(K1 – R, CO-1)

2. Explain the modes of alteration of share capital

(K2 – U, CO-2)

3. Prepare the format of Profit and Loss Account of a banking company as per the Banking Regulation Act, 1949.

(K3 – Ap, CO-3)

4. Describe the steps involved in preparing a Consolidated Balance Sheet.

(K4 – An, CO-4)

5. Explain the Statement of Affairs prepared at the time of liquidation

(K5 – E, CO-5)

PART-C

1. X Ltd. purchased the business of Y Ltd. for a purchase consideration of Rs5,40,000 to be paid fully in equity shares of Rs10 each at Rs12.

Pass the Journal Entries in the books of X Ltd. (K1 – R, CO-1)

2. P Ltd. has a share capital of 50,000 equity shares of Rs10 each fully paid. The company decided to reduce the share capital to Rs8 per share to write off accumulated losses. Pass the necessary Journal Entries.(K2 – U, CO-2)

3. From the following particulars of ABC Bank Ltd., calculate NPA and show the classification: (K3 – Ap, CO-3)

Cash Credit overdue for 5 months – Rs45, 000

Term Loan overdue for 14 months – Rs80, 000

Bill Discounted overdue for 3 months – Rs25, 000

Agricultural loan overdue for 3 years – Rs60, 000

4. H Ltd. acquired 80% shares of S Ltd. on 1-4-2024.

Balance Sheets: S Ltd.

Share Capital – Rs2, 00,000

Reserves – Rs40, 000

Calculate Cost of Control and Minority Interest (K4 – An, CO-4)

5. Discuss the order of payment in winding up of a company..
(K5 – E, CO-5)

Head of the Department Dr.S.Jameela

Course Instructor Dr.N.Saromi

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

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

Learning Objectives:

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

Course Outcomes

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

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

Teaching plan

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

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

									I
II	Interest and Annuity								
	1.	Banker's Discount	2	1	K2 (U)	Computational Thinking	Peer Instruction	https://www.youtube.com/watch?v=iwScjuP87FA	Preparation of Interactive PPT, Formative Quiz I & CIA I
	2.	Simple and Compound Interest	3		K2 (U)	Problem Based Learning	Inquiry-Based Learning	https://www.youtube.com/watch?v=ZbashgBVO98	MCQs, Formative Quiz I & CIA I
	3.	Arithmetic, Geometric and Harmonic Progression	4	2	K2 (U)	Problem-solving sessions	Explaining Concepts	https://www.youtube.com/watch?v=4YMchMvOWQM	MCQs, Fill in the blanks, Formative Quiz I & CIA I
	4.	Meaning of Annuity and Types of Annuity Applications	3		K2 (U)	Computational Thinking	Interactive Simulation	https://www.youtube.com/watch?v=Bc1RHnWjGto	Open Book Test, Formative Quiz I & CIA I
III	Business Statistics: Measures of Central Tendency								
	1.	Arithmetic Mean, Geometric Mean and Harmonic Mean	3	1	K3 (Ap)	Computational Thinking	Home Work	https://www.youtube.com/watch?v=SNwjr5o0kBE	Preparation of Interactive PPT, Formative Quiz I & CIA I
	2.	Mode, Median, Quartiles, Deciles and Percentiles	2		K3 (Ap)	Problem Based Learning	Interactive Simulation	https://www.youtube.com/watch?v=N8WRukts0Xw	Open Book Test, Formative Quiz I & CIA I

									I
	3.	Measures of Variation and Range	2	1	K3 (Ap)	Problem-solving sessions	Inquiry-Based Learning	https://www.youtube.com/watch?v=Qw3jXWg7p0M	Presentation of Poster, Formative Quiz I & CIA I
	4.	Quartile Deviation and Mean Deviation	2		K3 (Ap)	Computational Thinking	Explaining Concepts	https://www.youtube.com/watch?v=dAwRIYhEWOs	MCQs, Fill in the blanks, Formative Quiz I & CIA I
	5.	Variance and Standard Deviation and Co-efficient	3		K3 (Ap)	Computational Thinking	Creating Teaching Aids	https://www.youtube.com/watch?v=wDAd_OHKoOg	Preparation of Interactive PPT, Formative Quiz I & CIA I
IV	Correlation and Regression								
	1.	Correlation and Karl Pearson's Coefficient of Correlation	4	4	K4 (A)	Problem-solving sessions	Group discussions	https://www.youtube.com/watch?v=YwWvUjRr6iM	Class Test, Formative Quiz II & CIA II
	2.	Spearman's Rank Correlation	3		K4 (A)	Computational Thinking	Think-Pair-Share	https://www.youtube.com/watch?v=6N3z0Yjv4i8	Assignment, Formative Quiz II & CIA II
	3.	Regression Lines and Coefficients	4		K4 (A)	Computational Thinking	Inquiry-Based Learning	https://www.youtube.com/watch?v=0wzJ5nQFzJg	Asking Questions, Formative Quiz II & CIA II
V	Time Series Analysis and Index Numbers								

	1.	Time Series Analysis: Secular Trend and Seasonal Variation	2	1	K3 (A)	Problem-solving sessions	Interactive Simulation	https://www.youtube.com/watch?v=2kVjXwYwYfM	Open Book Test, Formative Quiz II& CIA II
	2.	Cyclical variations	2		K3 (A)	Computational Thinking	Problem Solving	https://www.youtube.com/watch?v=6N3z0Yjv4i8	MCQs, Formative Quiz II& CIA II
	3.	Index Numbers, Aggregative and Relative Index	3		K5 (E)	Computational Thinking	Think-Pair-Share	https://www.youtube.com/watch?v=0wzJ5nQFzJg	Timeline assignment, Formative Quiz II& CIA II
	4.	Chain and Fixed Index, Wholesale Index and Cost of Living Index	1	2	K5 (E)	Problem-Based Learning	Problem Solving	https://www.youtube.com/watch?v=N8WRukts0Xw	Homework, Formative Quiz II& CIA II

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

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

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

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

SAMPLE QUESTIONS

PART - A

1. The ratio of boys to girls in a class is 3:2. If there are 30 boys, how many girls are there? (K1 – R, CO - 1)
- a) 15 b) 18 c) 20 d) 25

2. A sum of Rs5,000 is lent at simple interest at the rate of 10% per annum. What will be the interest earned in 3 years? (K2 – U, CO - 2)
- a) Rs1,000 b) Rs1,500 c) Rs2,000 d) Rs3,000
3. The formula for arithmetic mean is _____. (K3 – A, CO - 3)
4. Correlation measures the degree of _____ between two variables. (K4 – An, CO - 4)
5. Seasonal variation refers to changes in a time series that repeat at regular intervals within a year. State T/F. (K5 – E, CO - 5)

PART - B

1. Solve for x: $\log_2(x) + \log_2(x-2) = 3$. (K1 - R, CO – 1)
2. Find the compound interest on Rs10, 000 at 8% per annum for 2 years, compounded annually. (K2 – U, CO – 2)
3. The marks obtained by 7 students in a test are: The marks obtained by 7 students in a test are: The marks obtained by 7 students in a test are:
12, 18, 25, 30, 20, 15, 28. Find the Range of the marks. (K3 – A, CO – 3)
4. The following data shows the marks in Mathematics (X) and Statistics (Y) for 5 students:
X: 10, 12, 13, 16, 17
Y: 9, 10, 11, 14, 15. Obtain the regression line of Y on X. (K4 – An, CO – 4)
5. The quarterly sales (in lakhs) of a company for two consecutive years are given below:
Year 1: Q1=20, Q2=25, Q3=15, Q4=30
Year 2: Q1=22, Q2=28, Q3=18, Q4=32
Using the method of averages, estimate the seasonal variation indices for each quarter. (K3 – A, CO – 5)

PART - C

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

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

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

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

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

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

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

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

Calculate:

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

Head of the Department: Dr. S. Jameela

Course Instructor Dr. A. Franklin Ragila

Department : COMMERCE
Class : II B. Com
Title of the Course : ELECTIVE COURSE IV: E-COMMERCE
Semester : IV
Course Code : AU234EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU234EC1	4	-	-	-	3	4	60	25	75	100

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
1	Understand the role and features of world wide web	K1
2	Understand the Benefits and model of e-tailing	K2
3	Use the web enabled services	K3
4	tackle the threats in internet security system	K3&K4
5	Know about the Ethical principles Privacy and Information Rights	K5

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

Teaching plan

Unit	Module	Topic	Teaching		Cognitive level	Pedagogy	Student Centric	E-Resources	Assessment/ Evaluation
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			Hours	Assessment Hours			Method		Methods
I	Introduction to E-Commerce								
	1	Defining E-Commerce; Main Activities of Electronic Commerce; Benefits of E-Commerce	3	1	K1(R)	Lecture with Visual Aids	Inquiry-Based Learning,	Interactive PPT	Oral Presentation, Conceptual Questions, CIA I
	2	Broad Goals of Electronic Commerce-Main Components of E-Commerce;	3		K1(R)	Active Learning	Peer instructions	Interactive PPT	Group Presentation, CIA I
	3	Functions of Electronic Commerce-Process of E-Commerce-Types of E-Commerce	3	1	K1(R)	Inquiry based learning	Formulating questions	You Tube Videos	Concept check polls during class using Slido, CIA I.
	4	The World Wide Web, The Internet and the Web: Features, Role of Automation & Artificial Intelligence in E-	3		K1(R)	Lecturing	Think-pair-share	YouTube Videos	Assignments

		Commerce							
II	E-Commerce Business Models & Consumer Oriented E – Commerce								
	1	E-commerce Business Models, Major Business to Consumer (B2C) Business Models	4	1	K2(U)	Inquiry based learning	Discussion	Video Lecture	Open Book Exam Questions, CIA I
	2	Major Business to Business (B2B) Business Models, Business Models in Emerging E-Commerce Areas	4	1	K2(U)	Gamification	Game-based experiments		Peer Presentation, CIA-I
	3	E-tailing: Traditional Retailing and E-retailing, Benefits of E-retailing, Models of E-retailing, Features of E-retailing	4		K2(U)	Differentiated Instruction	Choice of activities, self-paced learning		Offering problem-solving tasks at varying levels of complexity, CIA-I
III	E-Commerce Marketing Concepts								
	1	The Internet Audience and Consumer Behaviour, Basic Marketing Concepts	4	1	K3(Ap)	Lecturing	Think-pair-share	You Tube Video	Short-answer conceptual questions, CIA II

	2	Internet Marketing Technologies–Marketing Strategy	4	1	K3(Ap)	Experiential Learning	Group reflection, discussion of experiences	Online Tutorials and Notes:	Asking Questions, CIA-II
	3	Eservices: Categories of E-services, Web-Enabled Services Information- Selling on the Web.	4	1	K3(Ap)	Inquiry-Based Learning	Formulating questions	Interactive PPT	Open book Test, CIA-II
IV	Electronic Data Interchange & Security								
	1	Benefits of EDI- EDI Technology- EDI Standards- EDI Communications- EDI Implementation - EDI Agreements-	4	1	K4(An)	Reflective Pedagogical Approach	Sharing reflections, peer feedback on reflective practices	Online videos	Written Exams, CIA-II
	2	Electronic Payment Systems, Need of Electronic Payment System – Digital Economy - Threats in Computer	4		K4(An)	Differentiated Instruction	self-paced learning	Online Videos	Open Book Test, CIA-II

		Systems: Virus, Cyber Crime Network Security							
	3	Web Server with a Firewall, Firewall and the Security Policy, Network Firewalls and Application Firewalls, Proxy Server	4	1	K4(An)	Peer Teaching	Demonstrating concepts	Interactive PPT	Quiz With Google Forms, CIA- II
V	Ethics in E-Commerce								
	1	Issues in E Commerce Understanding Ethical, Social and Political Issues in E- Commerce	2		K5(E)	Peer Teaching	Explaining concepts, answering questions from peers	Interactive PPT	Peer Discussion, CIA-II
	2	A Model for Organizing the Issues, Basic Ethical Concepts, Analysing Ethical Dilemmas	2		K5(E)	Lecturing (Traditional)	Think-pair- share	Online Videos	Written Test, CIA-II

	3	Candidate Ethical Principles Privacy and Information Rights: Information Collected at E-Commerce Websites.	3	1	K5(E)	Active Learning	peer instruction, brainstorming	Interactive PPT	Open Book Test, CIA-II
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Course Focussing on Employability/Entrepreneurship/Skill Development: Skill Development Activities (Em/ En/SD): Purchase the text book through online.

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

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

Assignment: Prepare an album showing electronic payment devices Seminar Topic:

Problems and prospects of e-commerce

Sample questions

Part A

1. E-commerce is defined as the ____ exchange of business information. (K1, CO-1)

- a) Hardcopy b) paperless c) manual d) all of these

2. E-commerce doesn't allow _____ of goods. (K2, CO-2)

- a) Physical inspection b) 24x7 service c) comparability d) wide choice

3. Which are not the benefits of net banking? (K3, CO-3)

- a) Convenience b) Ease of monitoring c) Transfer Service d) Security Measures

4. -----is the direct sale of products through store fronts and malls designed in the catalogue format or auctions.(K4,CO-4)

5. E-Commerce is easy to expand the size of the market from regional to international level. True or False. (K5, CO-5)

Part B

1.What are the impacts of E-commerce?.(K1, CO-1)

2.Discuss the challenges in E-commerce. (K2, CO-2)

3.What do you mean by protocols? (K3, CO-3)

4.Discuss on post-paid online payment? (K4, CO-4)

5.Write a short note on electronic retailing. . (K5,CO-5)

Part C

1. Distinguish between Traditional Commerce Versus Ecommerce. (K1, CO-1)

2.State the Advantages and disadvantages of E-commerce.(K2,CO-2)

3. Explain in details the various application of E-commerce. (K3, CO-3)

4. Discuss the various categories of E-commerce business with the suitable examples. (K4, CO-4)

5. Explain about the various types of electronic payment System. (K5, CO-5)

Head of the Department: Dr.S.Jameela

Course Instructor Dr.M.Charles Dayana