

Holy Cross College (Autonomous), Nagercoil

Kanyakumari District, Tamil Nadu.

Accredited with A⁺⁺ by NAAC - V Cycle (CGPA 3.53)

Affiliated to

Manonmaniam Sundaranar University, Tirunelveli



Department of Commerce



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
PEO1	apply appropriate theory and knowledge to participate in activities that support humanity and economic development nationally and globally, developing as leaders in their fields of expertise.	M1, M2 & M4
PEO2	acquaint with the business world by imparting knowledge, skill and attitude thereby becoming employable in the job market	M1, M3, M4 & M5
PEO3	pursue lifelong learning and continuous improvement of the knowledge and skills with the highest professional and ethical standards.	M4, M5 & M6

Programme Outcomes (POs)

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.	PEO1
PO2	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	PEO2
PO3	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	PEO1 & PEO2
PO4	enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.	PEO1 & PEO2
PO5	communicate effectively and collaborate successfully with peers to become competent professionals	PEO2 & PEO3
PO6	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	PEO1, PEO2 & PEO3
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) COMMERCE

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

Teaching plan for the Academic year 2025-2026

Department : Commerce
Class : III B.Com
Title of the Course : CORE COURSE XII: COST ACCOUNTING II
Semester : VI
Course Code : AU236CC1

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

Pre-requisite

Students should have studied Cost Accounting in V Semester.

Learning Objectives

- To understand the standards in Cost Accounting.
- To know the concepts of contract costing, process costing, operation costing and standard costing.

Course Outcomes

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

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

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive Level	Pedagogy	Student-Centric Method	E-Resources	Assessment / Evaluation
UNIT I – COST ACCOUNTING STANDARDS (CAS)									
I	1.1	Introduction to CAS	1	1	Understand (K2)	Lecture method	Think-Pair-Share	ICAI CAS PDF, YouTube – ICAI Lectures	MCQ, Short Questions
	1.2	Purpose of CAS	1		Understand(K2)	Concept Explanation	Group Discussion	CAS Guidelines	Short Notes
	1.3	Advantages of CAS	1		Understand(K2)	Case Examples	Brainstorming	NPTEL Cost Accounting	Short Questions
	1.4	Difference between CAS & FAR Regulations	3		Apply(K3)	Comparative Teaching	Peer Teaching	Industry Guidelines	Comparison Chart
	1.5	Different Degrees of CAS Coverage	2		Understand (K2)	Lecture method	Chart Preparation	CAS Documentation	MCQ
	1.6	Cost Accounting Standards (Overview)	3		Apply(K3)	Case-based Teaching	Group Presentation	ICAI CAS Standards	Case Analysis
	1.7	Responsibility Accounting	1		1	Apply(K3)	Problem Solving	Role Play	Slides, Articles
	1.8	Divisional Performance Measurement	3	1	Analyze(K4)	Analytical Method	Discussion	YouTube – Management	Long Answers

									Accounting
UNIT II – CONTRACT COSTING									
II	2.1	Definition & Features of Contract Costing	3	1	Understand(K2)	Lecture with Examples	Think-Pair-Share	NPTEL Videos	MCQ
	2.2	Calculation of Profit on Contracts	4		Apply(K3)	Numerical Demonstration	Problem Solving in Groups	Solved Problems PDFs	Numerical Questions
	2.3	Cost Plus Contract	3		Apply(K3)	Problem-Based Teaching	Team Exercises	ICAI Material	Computation Problems
	2.4	Contract Costing vs Job Costing	2	1	Analyze(K4)	Comparative Charts	Group Debate	Accounting Sources	Comparative Questions
	2.5	Preparation of Contract A/c	4		Apply(K3)	Black Board Problem Solving	Peer Learning	Illustrative Problems	Full Contract A/c Question
UNIT III – PROCESS COSTING									
III	3.1	Meaning, Features, Application	2	1	Understand(K2)	Lecture method	Real-time Industry Examples	Problem Solving	MCQ
	3.2	Fundamental Principles of Process Costing	2		Understand(K2)	Conceptual Explanation	Concept Mapping	Online Notes	Short Questions
	3.3	Normal & Abnormal Loss	4		Apply(K3)	Numerical Problems	Pair Problem Solving	PDF Notes	Numerical
	3.4	Abnormal Gain	2		Apply(K3)	Demonstration Method	Worksheet Activity	ICAI Material	Problem Solving
	3.5	Joint Products & By-products	2	1	Analyze(K4)	Illustration Method	Group Case Analysis	YouTube Accounting Classes	Case Questions
	3.6	Concept of Equivalent Production	1		Apply(K3)	Step-by-Step Demonstration	Group Activity	PPT	Numerical
	3.7	Process Accounts	1		Apply(K3)	Board Work	Peer Solving	Online Notes	Full Problems
	3.8	Process Losses & Gains	1	1	Apply(K3)	Analytical Method	Group Worksheets	Online Notes	Problems
UNIT IV – OPERATION COSTING									
IV	4.1	Operation Costing – Meaning	2	1	Understand (K2)	Lecture	Think-Pair	Online Notes	MCQ
	4.2	Preparation of Operating Cost Sheet	2		Apply(K3)	Problem Solving	Group Problem Solving	Online Notes	Numerical
	4.3	Transport Costing	2	1	Apply(K3)	Illustration	Case Analysis in Groups	Industry PDFs	Computation
	4.4	Power Supply Costing	3		Apply(K3)	Practical Demons	Worksheet	Video Lessons	Numericals

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	4.5	Hospital Costing	3	1	Evaluate(K5)	Case Study	Group Presentation	Case Study PDFs	Case Study Questions
	4.6	Hospital Costing	3		Apply(K3)	Problem-Based Learning	Peer Solving	Textbook Problems	Full Problems
UNIT V – STANDARD COSTING									
V	5.1	Definition & Objectives	3	1	Understand (K2)	Lecture	Think-Pair-Share	PPT, Notes	MCQ
	5.2	Advantages of Standard Costing	2		Understand(K2)	Real Examples	Discussion	Interactive PPT	Short Questions
	5.3	Standard Cost vs Estimated Cost	2	1	Analyze(K4)	Comparison	Group Explanation	Textbook Problems	Comparison Questions
	5.4	Installation of Standard Costing	3	1	Apply(K3)	Case Explanation	Role Play	Industry Examples	Short Notes
	5.5	Material Variance	1		Apply(K3)	Numerical Demonstration	Peer Problem Solving	Videos, Illustrations	Numerical
	5.6	Labour Variance	1		Apply(K3)	Problem Solving	Worksheets	ICAI Material	Numericals
	5.7	Overhead Variance	1		Apply(K3)	Problem Solving	Team Solving	Textbook Problems	Problem Solving
	5.8	Sales Variance	2		Apply(K3)	Illustration	Group Solving	PPT	Numerical

*Total Teaching hours include 18 hours allotted for Formative and Summative Assessments

Course Focusing on Employability/ Entrepreneurship/ Skill Development : Employability Activities (Em/ En/SD): Solving practical cost accounting numerical problems

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

Activities related to Cross Cutting Issues : Ethical responsibility in cost reporting

Assignments

1. Prepare a comparison chart: CAS vs FAR Regulations.
2. Prepare an Operating Cost Sheet for a hospital.

Sample Questions

Part A (10×1=10)

1. CAS is issued by which body?
a) ICAI b) RBI c) SEBI d) NITI Aayog
2. Contract costing is generally used in:
a) Retail stores b) Construction industry c) Banks d) Hospitals
3. In process costing, loss that is expected is called:
a) Abnormal loss b) Normal loss c) Joint loss d) By loss
4. Equivalent production is used for:
a) Contract costing b) Process costing c) Job costing d) Batch costing
5. Operating costing is suitable for:
a) Hospitals b) Transport services c) Power supply d) All the above
6. Standard cost is a type of:
a) Estimated cost b) Actual cost c) Budgeted cost d) Historical cost

7. Which variance measures efficiency of labour?
 a) Labour Efficiency Variance b) Labour Rate Variance c) Material Usage Variance
 d) OH Variance
8. Cost Plus Contract includes:
 a) Fixed profit b) Cost + % profit c) Market price d) Contract price only
9. Joint products emerge from:
 a) Single process b) Multiple processes c) Contract d) Standard costing
10. Responsibility accounting focuses on:
 a) Departmental performance b) Overall cost c) Contract cost d) Variance analysis

Part B (5 × 5 = 25)

Answer All the questions

11. a) Explain CAS in detail with its purpose, advantages and coverage.

(or)

- b) Difference between CAS and FAR Regulations

12. a) Describe Contract Costing and Job Costing.

(or)

b) Kamal Construction Ltd. Undertook a contract for the construction of a college building. Materials purchased Rs. 60,000. Materials supplied from stores Rs. 15,000, materials returned to stores Rs. 1,500 material cost Rs. 3,000 were stolen. Materials worth Rs. 300 destroyed by fire, materials cost Rs. 1,200 were sold for Rs. 1,000, materials in hand Rs. 12,000. Materials worth Rs. 25,000 were received from cinema contract which was completed. Materials of Rs. 750 were transferred to a hospital contract.

Show how these transactions will appear in the Contract A/C

13. a) Describe process costing and prepare a Process Account showing losses.

(or)

- b) Find the cost of process A from the following details:

Raw materials Rs. 22,000

Wages Rs. 10,800

Chargeable Expenses Rs. 3,600

Overhead : 80% of wages

14. a) Explain Operating Cost Sheet.

(or)

- b) From the following information, calculate total kilometres and total passengers kilometres:

Number of buses : 5

Days operated in the month : 25

Trips made by each bus : 4

Distance of route : 25 km (one side)

Capacity of bus : 50 passengers

Normal passenger travelling : 90% of capacity.

15. a) Find out different labour variance from the following particulars.

Standard

Output = 1,000 units

Rate of payment = Rs. 6 per unit

Time taken = 50 hours

Actual

output = 1,200 units

wages paid with bonus = Rs. 8,000

Time taken = 40 hours

(or)

- b) Product A requires 10 kg of material at the rate of Rs. 4 per kg. The actual consumption of material for the manufacturing of product A came to 12 kg of material at the rate of Rs. 4.50 per kg.

calculate i) Material cost variance

ii) Material usage variance

iii) Material price variance

Part C (5 × 8 = 40)

Answer All the questions

16. a) A contractor undertook a contract on 1.1.2012. The books are closed on 30th June. A second – hand plant of Rs. 23,500 was purchased on 1st March 2012 and Rs. 1,500 was spent on reconditioning it. On 30th June, a portion of the plant costing Rs. 3,000 was sold for Rs. 2,200 on the same date a component of the plant costing Rs. 1,200 was returned to stores. Plant costing Rs. 750 was stolen. Show plant inn contract a/c. provide depreciation on plant @ 10%.

(or)

b) How much profit, if any, you would allow to be considered in the following case?

	Rs.
Contract cost	5,60,000
Contract Value	10,00,000
Cash received	5,40,000
Uncertified work	60,000

Deduction made from bills by way of security deposit 10%

17. a) Mr. Ram Kumar produces the product “Tom” which goes through three distinct processes. The following information is available from his accounts.

Items	Process I	Process II	Process III
	Rs.	Rs.	Rs.
Direct materials	10,000	6,000	4,000
Direct wages	4,000	2,000	2,000
Direct Expenses	8,000	4,000	2,000

Indirect expenses incurred are Rs. 8,000 which are recovered on the basis of 100% of direct wages. You are required to prepare process accounts.

(or)

b) Explain the methods of treating joint cost in cost accounts.

18. a) In a factory the output of a product passes through two processes P and Q . in each process 5% of the total weight put in is lost and 10% scrap which realise from process P and Q Rs. 40 and Rs. 100 per ton respectively.

(or)

b) 600 kg . of a material was charged to process I at the rate of Rs. 4 kg. The direct labour accounted for Rs. 200 and the other departmental expenses amounted Rs. 760. The normal loss is 10% of input and the net production was 500 kg. Assume that process scrap is saleable at Rs. 2 per kg. Prepare Process I account and abnormal loss account.

19. a) Distinguish between operation costing and operating costing.

(or)

b) In a manufacturing unit, raw material passes through four processes I, II, III & IV and the output of each process is the input of the subsequent process. The loss in the four processes I, II, III, IV are respectively 25%,20%, 20% and 16^{2/3} % of the input. If the end product at the end of the process IV is 80,000 kg. what is the quantity of raw materials required to be fed at the beginning of process I and cost of the same at Rs. 10 per kg?

20. a) Calculate the labour variance from the following information:

Standard Wages :

Grade A = 80 labourers at Rs. 3 per hour

Grade B = 50 labourers at Rs. 4 per hour.

Actual wages :

Grade A = 70 labourers at Rs. 3.50 per hour

Grade B = 60 labourers at Rs. 3 per hour.

(or)

b) From the following details, calculate the variance related to fixed expenses:

Particulars	Standard	Actual
Output for the month (units)	10,000	10,090
Number of days worked in the month	25	26
Efficiency of labour	10	95

(%)		
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Dr. J.Jani Mercybai
Course Instructor

Teaching plan for the Academic year 2025-2026

Department : Commerce SF II
Class : III Year
Title of the Course : CORE COURSE XIII: MANAGEMENT ACCOUNTING
Semester :VI
Subject code : AU236CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236CC2	6	-	-	-	5	6	90	25	75	100

Pre-requisite

Students should have studied Financial Accounting in I Semester.

Learning Objectives

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

Course Outcomes

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

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation
I	Introduction to Management Accounting								
	1.	Meaning –Nature and Scope– Importance- Limitations	2	2	K1(R)	Lecture Method	Think-pair-share	PPT, YouTube (Basic Management Accounting Concepts), e-notes	Open book test

	2.	Relationship between Financial Accounting. Cost Accounting and Management Accounting –	2		K1(R)	Lecture Method	Group discussion	NPTEL videos, Textbook PDFs	Short questions/ Class response
II Financial Statement Analysis									
	1.	Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis.	2	2	K2(U)	Blended Learning	Case-based learning	NPTEL, Accounting websites, PPT	Class test
	2.	Financial Statement Analysis – comparative Statement	3		K2(U)	Problem Solving	Peer learning	Solved examples, PDF worksheets	Objective type test / Unit test
	3.	Financial Statement Analysis – common size statement	3		K4(An)	Mind-mapping	Differentiation activity	Online templates, PPT	Activity observation
	4.	Financial Statement Analysis – trend analysis.	3		K5(E)	Computational thinking	Practice worksheet	Excel templates, YouTube tutorials	Slido quiz
	5.	Meaning – Uses and limitations of ratio analysis	1		K2(U)	Problem Solving	Problem practice	e-books, solved problems	Class test
	6.	Calculation and Interpretation of Ratios – Profitability ratio	4	2	K1(R)	Problem Solving	Worksheet solving	PDF notes, Excel files	Formative Assessment Test I
	7.	Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency	4		K2(U)	Problem Solving	Group activity	Accounting blogs, video guides	Short test
	8.	Leverage Ratios - Preparation of Financial Statements from Ratios.	4			Problem Solving	Application-based learning	Excel, PPT	Evaluation through application problems
III Fund Flow and Cash Flow Analysis									
	1.	Meaning – Advantages and Limitations –	2	1	K2(U)	Brainstorming	Concept exploration	NPTEL, PPT	Class test
	2.	Preparation of Fund Flow Statement – Steps involved in preparation of Fund Flow Statement.	4		K1(R)	Problem Solving	Guided problem-solving	Solved examples, worksheets	Class test
	3.	Schedule of Changes in Working Capital – Statement of Sources and Application of	2		K4(An)	Problem Solving	Hands-on worksheet	Excel templates	Observation of worksheets

		Funds.							
	4.	CashFlow Statement. Computation of Cash from Operation.	4	1	K4(An)	Problem Solving	Real-life case analysis	YouTube, Accounting Standard videos	Class test
		Preparation of Cash Flow Statement	4		K4(An)	Problem Solving	Practice activity	Excel models, sample budgets	Short test
IV	Budget and Budgetary Control								
	1.	Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets	3	1	K2(U)	Lecture Method	Discussion & reflection	PPT, e-notes, NPTEL	Class discussion evaluation
	2.	Preparation of Budgets – Sales	4		K4(An)	Problem Solving	Worksheet solving	Excel worksheets	Formative Assessment Test
	3.	Production Budget.	4	1	K4(An)	Flipped Classroom	Student presentation	Pre-class video, handouts	Short summary submission
	4.	Preparation of Budgets –Cash Budget, Flexible Budget	4	1	K4(An)	Problem Solving	Practice activity	Excel models, sample budgets	Short test
V	Marginal Costing								
	1.	Meaning – Characteristics – Advantages – Limitations	2	1	K2(U)	Lecture Method	Reflection activity	PPT, NPTEL	Class discussion
	2.	Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis.	5		K2(An)	Problem Solving	Problem-based learning	Excel tools, solved problems	Formative Assessment Test II
	3.	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety.	4	1	K2(U)	Problem Solving	Concept explanation by students	YouTube, textbooks	Oral questioning
	4.	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	1	K4(An)	Problem Solving	Numerical problem practice	Excel BEP models, PDF notes	Short test

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

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment

Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues: Role play on managers,

Administrators Assignment:

Prepare a Sales budget of a company with imaginary figures and give your comments regarding the selling condition of the product

Sample questions

Part A (1 Mark)

Management accounting is also known as

Price level accounting b) Historical cost accounting

c) financial accounting d) Decision accounting

2. Management accounting provides valuable services to management in performing

a) Coordinating functions b) controlling functions

c) planning functions d) All managerial functions

3. The prime function of management accounting is to

Assist tax authorities

assist the management in performing its functions effectively

interpret the financial data

record business transaction

4. Management accounting is basically concerned with

a) Recording of transactions b) the problem of choice

c) causative relationship d) only b) and c)

5. Horizontal analysis is also known as

a) Static analysis b) structural analysis

c) internal analysis d) none of these

Part B (6 Marks)

1. Why the management accounting is need?

2. state any five points of distinction between cost accounting and management accounting

3. From the following profit and loss account of Eveready Co.Ltd., for the year ending on 31st march 1998 and 1999, you are required to prepare a comparative income statement and comment on the performance:

Particulars	Year ended 31.3.1999	Year ended 31.3.1998
Sales	1280000	960000
Less: cost of goods sold	712000	496000
Gross profit	568000	464000
Less: Administrative expenses	256000	176000
Selling expenses	144000	168000
Interest charges	6400	9600
	406400	353600
Net profit before income tax		
Less:	161600	110400
income tax @ 50%	80800	55200
	80800	55200

4. From the following balance sheets of sun company Ltd., as on 31st Dec 1997 and 1998 prepare A schedule of changes in working capital.

2. The following balance sheets of x ltd., are given for the years ending on 31.3.1998 and 1999.

Liabilities	1998	1999	Assets	1998	1999
Equity share capital	2000000	4000000	Land and buliding	1200000	2800000
Capital reserve	100000	200000	Plant and machinery	600000	1800000
General reserve	600000	500000	Furniture and fixtures		
10% debentures	200000	400000	Subsidiary in X ltd	200000	300000
creditors	1200000	820000	Immovable properties	100000	100000
			Cash		
			Book bebtstock	800000	400000
				200000	20000
				600000	200000
				400000	300000
	<u>4100000</u>	<u>5920000</u>		<u>4100000</u>	<u>5920000</u>

Prepare a comparative balance sheet of the company and study its financial position.

3. X company presents you the following balance sheet as on 31.12.1986

Liabilities	Rs.	Assets	Rs.
Share capital	10,00,000	Fixed assets Stock	10,00,000
Equity shares of Rs.10 each	1,00,000	Debtors Cash	4,00,000
Reserve fund	3,00,000		3,00,000
7% debentures Overdraft	2,00,000		2,00,000
Creditors	3,00,000		
	19,00,000		19,00,000

Calculate a) liquidity ratios b) solvency ratios c) debt-equity ratio

4. From the following financial statements of X ltd. Calculate a) current ratio b) liquidity ratio c) gross profit ratio d) net profit ratio e) fixed assets turnover f) debtors turnover

Particulars	Rs	Rs
Sales:	64000	748000
Cash Credit	684000	596000
Less: cost of sales		
	48000	152000
Gross profit Less: Expenses	38000	
Warehouse and transport	28000	
Administration Selling	4000	
Debenture interest		118000
Net profit		34000

Balance sheet as at 31.12.1982

Liabilities	Rs.	Assets	Rs.
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Share capital	150000		
Reserve fund Profit and loss	60000	Fixed assets	80000
Debentures	24000	Stock Debtors	188000
Current liabilities	60000	Cash	164000
	152000		14000
	<u>446000</u>		<u>446000</u>

5. From the following balance sheets, prepare a sources and application statement:

Liabilities	1992	1993	Assets	1992	1993
Share capital	2,00,000	2,10,000	Fixed assets	3,50,000	4,75,000
Retained earnings	1,60,000	3,00,000	Inventory	1,00,000	95,000
Premium on shares	-	5000	Bills receivable	43,000	50,000
Accumulated depreciation	80,000	1,00,000	Prepaid expenses	4000	5000
Debentures	60,000	40,200	Cash	15,800	10,200
Bills payable	37,800		Commission on shares	25000	20000
	<u>537800</u>	<u>655200</u>		<u>537800</u>	<u>655200</u>

Depreciation for the year Rs.20000, Income tax was Rs. 40000, Interim dividend paid during the year was Rs. 2000. Describe the Classifications of budget

Dr.J.Jenifer
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Dr.J.Jenifer
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TEACHING PLAN FOR THE ACADEMIC YEAR 2025 – 2026

Department : Commerce SF
Class : III B.Com
Title of the Course : Income Tax Law and Practice II
Semester : VI
Course Code : AU236CC3

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU236CC3	6	-	-	-	4	6	90	25	75	100

Pre-requisite

Students should have studied financial Accounting in I Semester.

Learning Objectives

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

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

Unit	Modules	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation	
I	CAPITAL GAINS									
	1	Meaning & Nature of Capital Gains	2	2	K1	Lecture + PPT	Concept Mapping	www.investopedia.com	MCQ Test	
	2	Kinds of Capital Assets	2		K1	Lecture + Chart	Think–Pair–Share	www.incometax.gov.in	Short Answer Test	
	3	Computation of Capital Gains	3		K3	Problem Solving	Guided Practice	taxmann.com	Numerical Test	
	4	Exemptions u/s 54, 54B, 54D	2	1	K3	Case Method	Case Discussion	cleartax.in	Assignment	
	5	Exemptions u/s 54EC, 54F, 54GA	3		K4	Seminar	Student Presentation	YouTube – CA Final Capital Gains Lectures	Seminar Rubrics	
II	INCOME FROM OTHER SOURCES									
	1.	Meaning & Scope	1	1	K1	Lecture	Brainstorming	cleartax.in	Quiz	
	2.	Income Chargeable	2		K1	Example Method	Peer Teaching	taxguru.in	Worksheet	
	3.	Procedure for Computation	3	2	K3	Demonstration	Hands-on Practice	incometax.gov.in	Practical Test	
	4.	Deductions & Disallowed Items	3		K3	Discussion	Group Learning	investopedia.com	Group Assignment	
5.	Problems on Other Sources	3	K4		PBL Method	Student Solving	YouTube – Income from Other Sources Numerical Problems	Unit Test		
III	SET OFF, CARRY FORWARD & DEDUCTIONS									
	1.	Meaning of Set Off & Carry	1	2	K1	Lecture	Concept Quiz	cleartax.in	MCQ Test	

		Forward							
	2.	Intra & Inter-head Set Off	2		K3	Illustration	Pair Work	taxmann.com	Problem Sheet
	3.	Carry Forward of Losses	2		K3	Problem Solving	Guided Practice	incometax.gov.in	Numerical Test
	4.	Deductions u/s 80C–80CCE	3	1	K1	Lecture + PPT	Chart Preparation	caclubindia.com	Chart Evaluation
	5.	Deductions u/s 80D–80U	3		K4	Group Discussion	Collaborative Learning	YouTube – Section 80C to 80U Explained	Group Presentation
ASSESSMENT OF INDIVIDUALS									
IV	1.	Meaning & Types of Assessment	1	2	K1	Lecture	Student Questioning	incometaxmanagement.com	Objective Test
	2.	Computation of Total Income	2		K3	Demonstration	Hands-on Practice	cleartax.in	Numerical Test
	3.	Computation of Tax Liability	3		K3	Worked Problems	Individual Practice	incometax.gov.in	Problem Test
	4	Problems on Salary & HP	3	1	K4	PBL Method	Board Solving	taxguru.in	Unit Test
	5	Problems on Business Income	3		K4	Case Analysis	Student Solving	YouTube – Individual Tax Computation Problems	Case Assignment
INCOME TAX AUTHORITIES & RETURN OF INCOME									
V	1.	Administration of IT Act	1	1	K1	Lecture	Chart Method	incometax.gov.in	Chart Test
	2.	IT Authorities & CBDT	2		K1	Lecture + PPT	Role Play	taxmann.com	Role Play Rubrics
	3.	Powers of IT Officers	2	2	K3	Discussion	Group Debate	cleartax.in	Debate Evaluation
	4.	Filing of Returns & Due Dates	3		K3	Demonstration	Online Simulation	incometax.gov.in	Practical Test
	5.	PAN, Defective & Belated Returns	4		K4	Case Study	IT Portal Learning	YouTube – PAN & ITR	Case Assignment

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

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

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

Activities related to Cross Cutting Issues: Partnership Problems

Assignment: Preparation of Assessment Procedure

Sample questions:

Part A

1. **Which of the following losses can be set off against income under the same head of income?**
 - a) Loss from house property against salary income
 - b) Loss from business against salary income
 - c) Loss from business against business income
 - d) Loss from capital gains against income from other sources
2. **Under Section 80C, which of the following is eligible for deduction from gross total income?**
 - a) Life insurance premium
 - b) Rent paid for house property
 - c) Salary paid to domestic help
 - d) Income from agriculture
3. **Which of the following is an example of agricultural income?**
 - a) Rent received from agricultural land
 - b) Profit from trading agricultural products
 - c) Income from manufacturing agricultural machinery
 - d) Income from selling seeds and fertilizers
4. **What is the last date for filing the income tax return for an individual who is not subject to audit for the financial year?**
 - a) 31st March of the following year
 - b) 31st July of the assessment year
 - c) 30th September of the assessment year
 - d) 30th June of the assessment year
5. **Which of the following sources of income is subject to TDS (Tax Deducted at Source) under Section 192 for an individual taxpayer?**
 - a) Income from business
 - b) Income from salary
 - c) Income from capital gains
 - d) Income from agriculture

PART-B

1. Mr. A has the following incomes and losses for the assessment year 2023-24:
Income from Salary: ₹5,00,000
Income from House Property: ₹1,50,000
Loss from Business: ₹2,00,000
Loss from Capital Gains: ₹50,000
How should Mr. A set off his losses?
2. Mrs. B has the following income details for the assessment year 2023-24:
Income from Salary: ₹3,00,000
Income from House Property: ₹1,00,000
Loss from Business: ₹1,50,000

Income from Other Sources: ₹50,000

What will be the set-off and carry-forward of losses?

3. Mr. C has the following details for the assessment year 2023-24:

Income from Salary: ₹6,00,000

He invested ₹50,000 in PPF, ₹25,000 in ELSS, and ₹10,000 in National Savings Certificate (NSC).

What is the total deduction available under Section 80C?

4. Mrs. D has a total income of ₹7,00,000 for the assessment year 2023-24. She paid ₹20,000 as premium for a health insurance policy for herself and ₹25,000 for her dependent parents (both are senior citizens).

What is the total deduction under Section 80D?

5. Mr. E has the following income:

Income from agriculture in his own land: ₹2,00,000

Income from leasing out agricultural land: ₹50,000

Income from a non-agricultural business: ₹1,00,000

How should Mr. E treat his agricultural income for tax purposes?

6. Mr. F has the following sources of income:

Income from agriculture: ₹1,80,000

Income from a fruit orchard: ₹50,000

Income from a house rented out on agricultural land: ₹20,000

How should Mr. F classify his income for tax purposes?

7. What is the due date for filing the income tax return for an individual?

8. What are the different types of assessments under the Income Tax Act?

9. Mr. G has the following details for the assessment year 2023-24:

Income from Salary: ₹4,00,000

Income from House Property: ₹2,00,000

Income from Other Sources: ₹1,00,000

Total Tax Deducted at Source (TDS): ₹50,000

What will be the total income and tax payable?

10. Mr. H's income details are as follows for the assessment year 2023-24:

Salary: ₹5,00,000

Taxable Income after deductions: ₹5,00,000

TDS deducted on salary: ₹30,000

Calculate Mr. H's tax liability if the income tax slab for individuals is:

Up to ₹2,50,000: NIL

₹2,50,001 to ₹5,00,000: 5%

Above ₹5,00,000: 20%

PART- C

1. Mr. A has the following details of income and losses for the assessment year 2023-24:

Income from Salary: ₹6,00,000

Income from House Property: ₹1,50,000

Loss from Business: ₹2,50,000

Loss from Capital Gains: ₹75,000

Income from Other Sources: ₹1,00,000

What is the total taxable income after the set-off of losses?

How will the losses be carried forward?

2. Mr. B, an individual, has the following details for the assessment year 2023-24:

Income from Salary: ₹9,00,000

Income from House Property: ₹3,00,000

Loss from Business: ₹1,00,000

Loss from Capital Gains: ₹2,00,000

Income from Other Sources: ₹2,50,000

Long-term Capital Gains: ₹1,50,000

Mr. B has the following deductions:

₹1,50,000 under Section 80C (PPF, LIC, etc.)

₹25,000 under Section 80D (Health Insurance Premium)

Calculate Mr. B's total taxable income after considering the set-off of losses, deductions, and tax computation.

How much of the capital gains loss can be carried forward?

3. Mr. C has the following income details for the assessment year 2023-24:

Income from Salary: ₹10,00,000

from Business: ₹3,00,000

Income from Other Sources: ₹1,50,000

He made the following investments and payments:

₹1,50,000 in PPF under Section 80C

₹20,000 for health insurance premium under Section 80D for himself (he is 40 years old)

₹40,000 for health insurance premium under Section 80D for his parents (both are senior citizens)

10,000 for donation under Section 80G

Calculate Mr. C's total taxable income after deductions.

How much of his income is exempt from tax due to these deductions?

4. Mr. D is engaged in agriculture and also derives income from non-agricultural activities. His details for the assessment year 2023-24 are:

Income from agriculture (on his own land): ₹5,00,000

Income from dairy farming (non-agricultural activity): ₹1,00,000

Income from a house rented out on agricultural land: ₹50,000

How should Mr. D classify his income for tax purposes?

What is his total taxable income after considering agricultural income?

5. Explain the procedure for filing an Income Tax Return (ITR) and the steps involved in the assessment process.
6. Describe the different kinds of assessments under the Income Tax Act, and explain the procedure for each assessment.
7. Mr. E has the following income for the assessment year 2023-24:

Income from agriculture (on his own land): ₹6,00,000

Income from lease of agricultural land: ₹1,00,000

Income from business (non-agricultural): ₹2,50,000

Calculate Mr. E's taxable income.

How is the lease income treated for tax purposes?

8. Mr. A is a salaried employee with the following income and deductions for the assessment year 2023-24:

Income from Salary: ₹8,00,000

Income from House Property: ₹2,50,000

Income from Business (Non-Agricultural): ₹1,50,000

Income from Other Sources (Interest Income): ₹50,000

Mr. A also made the following investments and payments:

Section 80C: ₹1,50,000 in PPF, LIC, and NSC

Section 80D: ₹30,000 (for self and family)

Section 80G: ₹10,000 (donation to a charitable institution)

Section 24(b): Paid ₹50,000 as interest on home loan for the house property

Additionally, ₹60,000 was deducted as Tax Deducted at Source (TDS) from his salary.

Compute Mr. A's total taxable income for the assessment year 2023-24.

Calculate Mr. A's tax liability and determine whether any tax is payable or refundable after accounting for TDS.

Dr. J. Jenifer
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Dr.M.Gnana Muhila
Course Instructor

Teaching plan for the Academic year 2025-2026

Department : Commerce SF II
Class : III B.Com
Title of the Course : AUDITING & CORPORATE GOVERNANCE
Semester : VI
Course Code : AU236DE1

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

Pre-requisite

Students should have studied Commerce in XII Std.

Learning Objectives

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

Course Outcomes

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

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

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive Level	Pedagogy	Student-Centric Method	E-Resources	Assessment / Evaluation
UNIT I – INTRODUCTION TO AUDITING									
I	1.1	Meaning and Definition of Auditing – Distinction between Auditing and Accounting	2	1	Understand (K2)	Chalk and Talk lecture	Group Discussion	Venn diagram	short test
	1.2	Objectives - Advantages and Limitations of Audit	2	2	Understand(K2)	KWL	Brainstorming	Interactive PPT	Socratic Questioning
	1.3	Scope of Audit - Classifications of Audits	2		Understand(K2)	Flowchart	Chart Preparation	Mind Map	Slip Test
	1.4	Audit of Banking,	2	1	Apply(K3)	Case-study	Flipped Classroom	Interactive	Assignment

		Insurance				based explanation		PPT	
	1.5	Non-Profit Organizations and Charitable Societies	2		Understand(K2)	Simulation-Based Learning	Reflective writing	Interactive PPT	Oral Questions
	1.6	Trusts, Organizations	2		Understand(K2)	Gamification	Team challenges	Menimeter	Quiz

UNIT II – AUDIT PROCEDURES AND DOCUMENTATION

II	2.1	Audit Planning - Audit Programme	2	1	Understand(K2)	KWL	Group Discussion	Video	KWL Chart
	2.2	Procedures - Internal Audit	2		Analyze(K4)	Concept Mapping	Brainstorming	Quizlet	Quiz
	2.3	Internal Control - Internal Check	2	1	Understand(K2)	Game based learning	Group Simulation	Kahoot	Class discussion
	2.4	Vouching - Cash and Trade Transactions	3	1	Apply(K3)	Demonstration	Brainstorming	Classroom app	Assignment
	2.5	Verification and Valuations of Assets and Liabilities	3		Understand(K2)	Lecture Method	Flipped Classroom	Interactive PPT	Presentation-based Evaluation

UNIT III – COMPANY AUDITOR

III	3.1	Appointment and Removal of Auditors	2	2	Understand(K2)	Flowchart Teaching	Role Play	Sample Case Studies	Checklist-Based Evaluation
	3.2	Rights, Duties and Liabilities of Auditor - Professional Conduct and Ethics in Auditing	3		Understand(K2)	Mind Mapping	Group Activity	Interactive PPT	Sample Case Studies
	3.3	Audit Report Recent	2		Analyze(K4)	Reflective	Case-study	Online Article	Participation-based

		Trends in Auditing - Information Systems Audit (ISA)				Pedagogical Approach			Evaluation
	3.4	Impact of Computerisation on Audit Approach - Online Computer System Audit	3	1	Apply(K3)	Active learning	Think-pair share	Mentimeter	Oral Presentation
	3.5	Types of Online Computer Systems - Procedure of Audit under ISA System	2		Understand(K2)	Mind Map	Group Discussion	Video	KWL Chart
UNIT IV – INTRODUCTION TO CORPORATE GOVERNANCE									
IV	4.1	Conceptual Framework of Corporate Governance: Theories & Models	2	1	Understand(K2)	Concept Mapping	Group Discussion	Interactive PPT	Activity-based assessment
	4.2	Broad Committees - Corporate Governance Reforms	2		Understand(K2)	Lecture Method	Brain storming	Quizlet	Quiz
	4.3	Major Corporate Scandals in India and Abroad	3		Understand(K2)	Case Study	Jigsaw learning	Digital Notes	Open Book Test
	4.4	Major Corporate Scandals in India and Abroad	2	1	Understand(K2)	Flowchart Teaching	Role Play	Sample Case Studies	Checklist-Based Evaluation
	4.5	Codes & Standards on Corporate Governance.	3	1	Apply(K3)	Game based learning	Group Simulation	Kahoot	Class discussion
UNIT V – CORPORATE SOCIAL RESPONSIBILITY									
V	5.1	Concept of CSR	2	1	Understand(K2)	Concept Mapping	Group Simulation	Kahoot	Class discussion
	5.2	Corporate Philanthropy, Strategic Relationship	3		Apply(K3)	Case Study	Reflective learning	Digital Notes	MCQ

		of CSR with Corporate Sustainability							
	5.3	CSR and Business Ethics	2		Understand(K2)	Calk and Talk	Peer Interaction	Interactive PPT	Short test
	5.4	CSR and Corporate Governance	2	1	Understand(K2)	Active learning	Think-pair share	Mentimeter	Oral Presentation
	5.5	CSR Provisions under the Companies Act, 2013.	3	1	Understand(K2)	Lecture Method	Brain storming	Quizlet	Quiz

*Total Teaching hours include 15 hours allotted for Formative and Summative Assessments

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Employability** Activities (Em/En/SD): Practicing Auditing procedures.

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

Activities related to **Cross Cutting Issues** : Creating a policy draft on workplace gender equality

Assignments

1. Prepare a sample audit report of a company.
2. Presentation on procedures of an Audit.

Sample Questions

Part A (10×1=10)

1. **What** is the primary objective of auditing?
a) To detect all errors b) To ensure true and fair view c) To prepare accounts d) To increase profit
2. **Which** of the following distinguishes auditing from accounting?
a) Auditing records transactions b) Accounting expresses opinion c) Auditing verifies accounts d) Accounting detects frauds
3. **What** is an audit programme?
a) A summary report b) A plan of audit work c) A list of assets d) A legal document
4. **Which** system ensures division of duties to prevent fraud?
a) Internal Audit b) Internal Control c) Internal Check d) External Audit
5. **Who** appoints the first auditor of a company?
a) Shareholders b) Central Government c) Board of Directors d) Registrar
6. **What** does an audit report contain?
a) Auditor's opinion b) Trial balance c) Cash flow d) Bank reconciliation
7. **Which** committee is related to Corporate Governance reforms?
a) Cadbury Committee b) Kelkar Committee c) Narasimham Committee d) Chelliah Committee
8. **Which** model of corporate governance follows a shareholder-oriented system?
a) German Model b) Japanese Model c) Anglo-American Model d) Nordic Model
9. **What** section of the Companies Act mandates CSR activities?
a) Section 10 b) Section 135 c) Section 152 d) Section 185
10. **Why** do companies engage in corporate philanthropy?
a) To reduce capital b) For charitable and social benefits c) To increase share capital d) To declare bonus

Part B (5 × 5 = 25)
Answer All the questions

11. a) Define auditing and state any two objectives of auditing.
(or)
b) Distinguish between auditing and accounting using any two points.
12. a) Explain the concept of audit planning and **mention** its importance.
(or)
b) Describe internal control and **list** its essential features.
13. a) Discuss the rights and duties of a company auditor.
(or)
b) Explain professional ethics in auditing with suitable examples.
14. a) Identify the major theories of corporate governance and summarise any one.
(or)
b) Illustrate any two major corporate scandals in India.
15. a) Define Corporate Social Responsibility (CSR) and explain its significance.
(or)
b) Analyse the relationship between CSR and business ethics.

Part C (5 × 8 = 40)
Answer All the questions

16. a) **Explain** in detail the advantages, limitations, and scope of auditing with suitable examples.
(or)
b) **Classify** the various types of audits and **evaluate** their relevance in modern business.
17. a) **Describe** the procedures involved in vouching and **examine** the importance of vouching cash transactions.
(or)
b) **Analyse** the methods used for verification and valuation of assets and liabilities in an audit.
18. a) **Discuss** the procedure for appointment and removal of company auditors and **justify** the need for such provisions.
(or)
b) **Evaluate** the impact of Information Systems Audit (ISA) on modern auditing practices.
19. a) **Explain** the conceptual framework, theories, and models of corporate governance with illustrations.
(or)
b) **Assess** the impact of major corporate scandals abroad on global corporate governance reforms.
20. a) **Examine** the CSR provisions under the Companies Act, 2013 and **explain** the functions of the CSR Committee.
(or)
b) **Discuss** the strategic relationship among CSR, corporate sustainability, and corporate governance with examples.

Dr. J.Jenifer
Head of the Department

Dr. X. Maria Muthu Shanthini
Course Instructor

Teaching plan for the Academic year 2025-2026

Department : Commerce SF II
Class : III B.Com
Title of the Course : COMPUTER APPLICATION IN BUSINESS
Semester : VI
Course Code : AU236DE4

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

Pre-requisite

Students should have studied basic knowledge in computer.

Learning Objectives

To apply various terminologies used in the operation of computer systems in a business environment.

To generate electronic mail for communicating in an automated office for business environment

Course Outcomes

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

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

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive Level	Pedagogy	Student-Centric Method	E-Resources	Assessment / Evaluation
UNIT I – WORD PROCESSING									
I	1.1	Introduction to Word-Processing, Word-Processing Concepts,	2	2	Remember (K1)	Lecture Method	Brainstorming	Interactive PPT	Oral Questions
	1.2	Use of Templates Use of Templates	2		Remember (K1)	Demonstration	Practical	MS Word	Assignment
	1.3	Working with Word Document: Editing	3		Remember (K1)	Presentation	Flipped Classroom	MS Word	Presentation-based Evaluation

		Text, Find and Replace Text							
	1.4	Formatting, Spell Check	1		Remember (K1)	KWL	Reflective thinking	MS Word	Oral test
	1.5	Autocorrect, Auto Text, Bullets and Numbering, Tabs	2		Remember (K1)	Demonstration	Paired Discussion	Computer lab	Observation
	1.6	Paragraph Formatting, Indent, and Page Formatting, Header and Footer	2	1	Understand (K2)	Demonstration	Practical	Computer lab	Class work

UNIT II – MAIL MERGE

II	2.1	Tables - Inserting, Filling and Formatting a Table	3	1	Remember (K1)	Demonstration	Practical	MS Word	Quiz
	2.2	Inserting Pictures and Video	3		Remember (K1)	Demonstration	Practical	MS Word	Open book test
	2.3	Mail Merge Including Linking with Database	3	1	Understand (K2)	Explanation with examples	Paired share	Sample documents	Assignment
	2.4	Printing Documents	1	1	Remember (K1)	Demonstration	Pair discussion	Computer lab	Practical-based Evaluation
	2.5	Creating Business Documents	2		Understand (K2)	Demonstration	Practical	Computer lab	Observation

UNIT III – PREPARING PRESENTATIONS

III	3.1	Basics of Presentations: Slides	2	1	Understand (K2)	PPT and Explanation	Participative learning	Power point	Oral Test
	3.2	Fonts, Drawing, Editing	2		Apply (K3)	Presentation	Flipped Classroom	Power point	Open Book Test
	3.3	Inserting, Tables, Images	2		Apply (K3)	Brain storming	Flipped Classroom	Power point	Presentation-based

		es, texts, Symbols					m		Evaluation
	3.4	Media - Design - Transition - Animation	3	2	Apply (K3)	Demonstration	Table creation with all options by students	Computer lab	Practical-based Evaluation
	3.5	Slideshow. Creating Business Presentations.	3		Understand (K2)	Demonstration	Practical	Computer lab	Observation

UNIT IV – SPREADSHEET AND ITS BUSINESS APPLICATIONS

IV	4.1	Spreadsheet: Concepts	1	1	Understand (K2)	Lecture Method	Brain storming	Interactive PPT	Oral Test
	4.2	Managing Worksheets - Formatting, Entering Data, Editing and Printing a Worksheet	3		Understand (K2)	PPT and Explanation	Participative learning	Google Worksheet	MCQ
	4.3	Handling Operators in Formula, Project involving Multiple Spreadsheets	3		Evaluate (K5)	Lecture with PPT	Peer teaching	Google Worksheet	Sample submission
	4.4	Organizing Charts and Graphs	2	1	Evaluate (K5)	Demonstration	Practical	Computer lab	Practical-based Evaluation
	4.5	Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and Reference, Database, and Text Functions.	3	1	Apply (K3)	Demonstration	Practical	Computer lab	Observation

UNIT V – CREATING BUSINESS SPREADSHEET

V	5.1	Creating Spreadsheet in the Area of: Loan and Lease Statement	3	1	Understand(K2)	Brainstorming	Group Discussion	Business spreadsheet	MCQ
	5.2	Ratio Analysis, Payroll Statements,	2		Apply (K3)	Lecture with explanation Method	Brainstorming	Interactive PPT	Oral Test
	5.3	Capital Budgeting, Depreciation Accounting,	2		Evaluate (K5)	Active learning	Students prepare steps	Interactive PPT	Article preparation
	5.4	Graphical Representation of Data,	2	1	Evaluate (K5)	Demonstration	Practical	Computer lab	Practical-based Evaluation
	5.5	Frequency Distribution and its Statistical Parameters, Correlation and Regression	3	1	Understand(K2)	Demonstration	Practical	Computer lab	Individual Analysis

***Total Teaching hours include 15 hours allotted for Formative and Summative Assessments**

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Employability** Activities (Em/ En/SD): Preparation of Business spreadsheet

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

Activities related **to Cross Cutting Issues** : Creating a policy draft on workplace gender equality

Assignments

Preparation of Mail Merge Document

Preparation of a business spread sheet

Sample Questions

Part A (10×1=10)

- Which feature in MS-Word helps correct spelling mistakes automatically?
 - Mail Merge
 - AutoCorrect
 - Tabs
 - Paragraph Mark
- What is the function of Header and Footer in a Word document?
 - Insert tables
 - Repeat text on each page
 - Insert video
 - Edit spelling

3. Which option is used to insert a table in MS Word?
a) Insert → Table b) Home → Layout c) View → Gridlines d) Review → New Comment
4. What is the purpose of Mail Merge?
a) Formatting images b) Creating multiple personalized letters c) Creating slides
d) Editing header
5. Which option is used to insert a new slide in PowerPoint?
a) Insert → Picture b) Design → Layout c) Home → New Slide d) View → Slide Sorter
6. Transition in PowerPoint refers to:
a) Movement of text within a slide b) Movement between slides c) Creating new themes
d) Editing notes
7. Which function in Excel is used to calculate average?
a) SUM b) COUNT c) AVERAGE d) MAX
8. Which chart is commonly used to show trends over time?
a) Pie Chart b) Line Chart c) Column Chart d) Radar Chart
9. Which Excel tool is used to prepare loan statements?
a) PMT function b) SUMIFS c) VLOOKUP d) TEXT function
10. Which function helps calculate depreciation in spreadsheets?
a) DB b) IF c) LEN d) TODAY

Part B (5 × 5 = 25)
Answer All the questions

11. a) Define word processing and explain its key features.
(or)
b) Explain the steps involved in formatting a Word document.
12. a) Describe the procedure to insert and format a table in MS Word.
(or)
b) Illustrate the process of performing Mail Merge.
13. a) Explain the design and layout tools available in PowerPoint presentations.
(or)
b) Summarise the steps involved in applying transitions and animations.
14. a) Interpret the use of basic Excel formulas with suitable examples.
(or)
b) Compare relative, absolute, and mixed references in Excel.
15. a) Explain how spreadsheets can be used for payroll preparation.
(or)
b) Describe the method of preparing a depreciation schedule using Excel.

Part C (5 × 8 = 40)
Answer All the questions

16. a) Discuss the various editing, formatting, and page layout tools in MS Word with examples.
(or)
b) Analyse the importance of templates, header/footer, and indentation in professional documentation.
17. a) Examine the process of Mail Merge and evaluate its applications in business communication.

(or)

- b) Create a structured business document using tables, images, and formatting tools.
18. a) Discuss the steps involved in creating an effective business presentation with media, design, and animations.

(or)

- b) Evaluate the role of transitions, slide layout, and visual elements in enhancing presentations.
19. a) Analyse spreadsheet operations such as formulas, data entry, formatting, and charts with examples.

(or)

- b) Discuss the use of statistical, financial, logical, and lookup functions in solving business problems.
20. a) Develop a business spreadsheet for loan and lease statements, including PMT calculations and charts.

(or)

- b) Create a spreadsheet for ratio analysis, correlation, and regression using suitable Excel tools.

Dr. J.Jenifer
Head of the Department

Dr. X. Maria Muthu Shanthini
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