

Holy Cross College (Autonomous), Nagercoil-629004

Kanyakumari District, Tamil Nadu.

Nationally Accredited with A⁺ by NAAC IV cycle – CGPA 3.35

Affiliated to

Manonmaniam Sundaranar University, Tirunelveli



DEPARTMENT OF COMMERCE

SYLLABUS FOR UNDERGRADUATE PROGRAMME



TEACHING PLAN ODD SEMESTER 2024 - 2025

Vision

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

Mission

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

Programme Educational Objectives (PEOs)

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

Programme Outcomes (POs)

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

Programme Specific Outcomes (PSOs) COMMERCE

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

Teaching Plan for the Academic Year 2024 -2025

Semester : I

Name of the Course : Core Course I : Financial Accounting - I

Subject code : AU231CCI

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AU231CC1	5	-	-	4	5	75	25	75	100

Pre-requisites:

Students should know the basic accounting concepts.

Objectives

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

Course outcomes

On the successful completion of the course, students will be able to:		
1.	remember the concept of rectification of errors and bank reconciliation statements	K1
2.	apply the knowledge in preparing accounts of sole trading concerns	K3
3.	apply the various methods of providing depreciation	K3
4.	interpret the methods of calculating profit	K2
5.	Identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock.	K3

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
Fundamentals of Financial Accounting						
	1.	Financial Accounting – Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions	5	K1(R)	Introductory session, Group Discussion.	Evaluation through short test.

I	2.	Journal, Ledger Accounts, Subsidiary Books, Trial Balance	5	K1(R)	Lecture using Chalk and talk, Problem solving.	Recall steps
	3.	Classification of Errors, Rectification of Errors	2	K1(R)	Lecture, Problem Solving.	Solve problems Explain
	4.	Preparation of Suspens Account, Need an Preparation Bank Reconciliation Statement.	3	K3(A)	Lecture, Problem Solving	Problem-solving questions.
Final Accounts						
II	1.	Final Accounts of Sol Trading Concern	4	K3(A)	Lecture using Chalk and talk.	Problem-solving questions.
	2.	Capital and Revenue Expenditure an Receipts.	5	K3(A)	Problem Solving	Problem-solving questions.
	3.	Preparation of Trading Profit and Loss Account and Balance Sheet with Adjustments.	6	K3(A)	Problem Solving	Evaluation through short test.
Depreciation and Bills of Exchange						
III	1.	Depreciation-Meaning ,Objectives, Accounting Treatments ,Types.	2	K3(A)	Group Discussion, Lecture using Chalk and talk.	Evaluation through MCQ
	2.	Straight Line Metho ,Diminishing Balance method, Conversion method, Annuit Method, Depreciation Fund Method	4	K3(A)	Problem Solving	Problem-solving questions.
	3	Insurance Policy Method, Revaluation Method, Depletion Method.	3	K3(A)	Lecture Method and Problem Solving	Problem-solving questions.
	4	Sum of Digits Method Machine Hour Rate Method.	2	K3(A)	Problem Solving	Problem-solving questions.
	5	Bills of Exchange Definition, Specimens Discounting of Bills	4	K3(A)	Group Discussio n, Lecture	Evaluation through short test. Problem

		Endorsement of Bill Collection, Noting Renewal, Retirement Bill under rebate Insolvency of Acceptor Accommodation.			using Chalk and talk, Problem Solving	Solving Questions.
Accounting from Incomplete Records						
IV	1.	Incomplete Records Meaning and Features Limitations, Difference between Incomplete Records and Double Entry System, Method of Calculation of Profit	4	K2(U)	Group Discussion, Lecture using Chalk and talk	MCQ, Problem Solving Questions.
	2	Statement of Affair Method.	3	K2(U)	Problem Solving	Problem solving Questions
	3	Preparation of final statements Conversion method	4	K2(U)	Problem Solving	Problem Solving Questions
	4	Average Due Date an Account Current	4	K2(U)	Lecture, Problem Solving	Problem Solving Questions
Royalty and Insurance of Claims						
V	1	Royalty- Meaning Minimum Rent, Short Working, Recoupment of Short Working.	5	K3(A)	Lecture with chalk and talk, Problem Solving	Short Test on Concepts.
	2	Lessor and Lessee Sublease, Accounting Treatment	4	K3(A)	Problem Solving	Problem Solving Questions
	3	Insurance Claims Calculation of Claim Amount, Average clause (Loss of Stock only)	6	K3(A)	Problem Solving	Problem Solving Questions

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

Activities (Em/ En/SD): Prepare Journal entries and Ledger

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

Activities related to Cross Cutting Issues :

Assignment : Various kinds of errors committed in writing up a set of books.

What is Statement of Affairs? How does it differ from a Balance sheet?

Seminar Topic: Journal Entry Rules With Examples

Sample questions

Part A

1. The Primary Objective of a business concern is the production of _____ and _____.
2. Goodwill is a _____ asset.
3. Under diminishing balance method depreciation is calculated on _____.
 - a) Original Cost
 - b) Written Down value
 - c) The Scrap Value
 - d) Residual Value
4. The person who draws a bill of exchange is known as the _____.
5. Minimum rent is the excess of royalty over short working. True/False
6. Fire insurance provides cover for _____.

Part B

1. Give journal entries
 - a. Sales book was undercast by Rs.2,000
 - b. Purchase of machinery for rs.3,000 was passed through the Purchases Book.
 - c. Goods sold to Raj for Rs.45 was posted to his account as Rs.54.
 - d. Purchase Return Book was overcast by rs.200.
 - e. The total of the Sales book page 10 was carried forward as Rs.1,222 instead of Rs.1,122.
2. The following is the extract from the Trial Balance of Mr.A as on 31st December 2022:

	Dr.	Cr.
	Rs.	Rs.
Bad Debts	4000	-
Sundry Debtors	1,50,000	-

Provision for Doubtful Debts	-	6,000
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It is desired to maintain a provision of 5% for Bad and Doubtful Debts.

Give the necessary journal entries. Prepare Bad Debts Account and Provision for Bad and Doubtful Debts Account. Also show how the relevant items would appear in the Profit and Loss Account and Balance sheet.

3. A accepted a four months draft for Rs.1,000 Drawn on him by B on 15th April. The Bill was discounted with the bankers on the next day at 12%. On maturity the Bill was met. Make journal entries in the books of A and B.

4. From the following information, calculate the profit earned by a petty trader during the year 2004:

Capital as on 31.12.2004	66,000
Capital as on 1.1.2004	65,000
His Drawings during 2004	12,000
Further Capital introduced by him	7,000

5. A fire occurred in the premises on 1.1.2005 and the business books and records were saved. The following information was obtained:

Purchases for the year ending 30.6.2004	60,000
Sales for year ending 30.6.2004	90,000
Purchases from 1.7.2004 to 31.12.2004	35,000
Sales form 1.7.2004 to 31.12.2004	50,000
Stock on 30.6.2004	28,000
Stock on 30.6.2003	40,000

Calculate the amount of claim to be presented to the Insurance Company in respect of the loss by fire.

Part C

1. What are Accounting Concepts? Explain Briefly.
2. From the Following Trial Balance of A pradeep prepare the Trading and Profit and Loss Account for the year ended 31st March 2004 and Balance sheet as at that date:

	Rs.		Rs.
Stock Opening	45,000	Capital A/c	90,000
Plant & Machinery	85,000	Sundry Creditors	40,000
Fixtures & Fittings	7,500	Discount Received	3,500
Freehold premises	75,000	Bank Overdraft	20,000
Purchases	1,50,000	Provision for Bad debts	3,000
Salaries	14,000	Purchase Return	1,500
Sundry Debtors	55,000	Sales (Net)	3,37,070
Manufacturing Expenses	15,000		
Manufacturing Wages	30,000		
Carriage in	2,000		
Carriage out	2,100		
Factory Expenses	10,000		
Bad Debts	750		
Interest and Bank Charges	625		
Discount	750		
Insurance	1,500		
Cash at bank	695		
Cash in Hand	150		
	4,95,070		4,95,070

The following adjustments are required

1. Closing Stock Rs.57,000
2. Depreciation Plant & Machinery @7½ %
3. Insurance (Unexpired)Rs.500
4. Salary includes advances for next period Rs.1,000
5. Outstanding Interest on overdraft Rs.1,000
6. Bad Debts provision to be reduced to 5% on Sundry Debtors.

3. On 1st Jan 2003 machinery was purchased for Rs.80,000. On 1st Jan.2004 additions were made to the machinery of Rs.40,000.On 31st March 2005,machinery purchased on 1st January 2004, costing Rs.12,000 was sold for Rs.11,000,and on30th June2005,machinery purchase on 1st Jan.2003 costing Rs.32,000,was sold for Rs.26,700.On 1st Oct.2005 additions were made to the amount of Rs 20,000.Depreciation was provided at 10% p.a. on the Diminishing Balance Method.

Show the Machinery Account for t he three years from 2003 to 2005 December31st.

4..From the following facts supplied by A who keeps in books on Sigle Entry. You are required to calculate total purchases:

Opening Balance of Bills Payable	5,000
Opening Balance of Creditors	6,000
Closing Balance of Bills payable	7,000
Closing balance of Creditors	4,000
Cash paid to Creditors during the year	30,200
Bills payable discharges during the year	8,900
Returns Outwards	1,200
Cash Purchases	25,800

5. A Company leased a colliery on 1st January 2002 at a Minimum Rent ofRs.20,000 per year, merging into a royalty of Rs.1.50 per ton, with a power to recoup short workings over the first 3years of the lease. The output of the colliery for the first four years is:

2002	9000 tons
2003	12,000 tons
2004	16,000 tons
2005	20,000 tons

Pass Journal entries.

Dr.G.Sahaya Shiny

Course Instructor

Dr.S.Mary Pearly Sumathi

Head of the Department

Teaching Plan for the Academic Year 2024 -2025

Department : Commerce Aided
Class : I B.Com
Title of the Course : CORE – II: PRINCIPLES OF MANAGEMENT
Semester : I
Course Code : AU231CC2

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

Learning Objectives:

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

Course Outcomes

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

Teaching plan

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

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment/ Evaluation
	Introduction to Management					
	1	Meaning- Definitions – Nature and Scope - Levels of Management –	3	K1 (R)	Lecture method	Oral question session

I		Importance - Management Vs. Administration				
	2	Management: Science or Art –Evolution of Management Thoughts – F. W. Taylor, Henry Fayol	4	K1 (R)	Lecture method and Discussion	short Test Discussion
	3	Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management	3	K1 (R)	Lecture method	Quiz Short Test
	4	Managers – Qualification – Duties & Responsibilities	2	K1 (R)	Group Discussion	Class Test
II	Planning					
	1	Planning – Meaning – Definitions – Nature – Scope and Functions	2	K2 (U)	Lecture method	Multiple Choice Questions
	2	Importance and Elements of Planning – Types – Planning Process - Tools and Techniques of Planning	5	K2 (U)	Lecture method and Group Discussion	Oral question session & Short test
	3	Management by Objective (MBO). Decision Making: Meaning – Characteristics – Types	5	K2 (U)	Lecture method with PPT	Short Test
	4	Steps in Decision Making – Forecasting.	3	K2 (U)	Lecture method	Short Test, Formative assessment
III	Organizing					
	1	Meaning - Definitions - Nature and Scope – Characteristics – Importance – Types	3	K2 (U)	Lecture method With PPT	Short Test
	2	Formal and Informal Organization – Organization Chart	4	K2 (U)	Lecture method and team teaching	MCQ
	3	Organization Structure:	4	K2 (U)	Lecture	Group

		Meaning and Types - Departmentalization- Authority and Responsibility –			method with Video	discussion & Quiz
	4	Centralization and Decentralization – Span of Management	4	K2 (U)	Lecture method	Short Test
IV	Staffing					
	1	Introduction - Concept of Staffing- Staffing Process –	3	K3 (A)	Lecture method	Short test & Quiz
	2	Recruitment – Sources of Recruitment – Modern Recruitment Methods -	4	K3 (A)	Lecture method	Short Test
	3	Selection Procedure – Test- Interview– Training: Need - Types– Promotion –	4	K3 (A)	PPT	Home Assignment
	4	Management Games – Performance Appraisal - Meaning and Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH].	4	K3 (A)	Lecture method	Quiz
v	Directing, Co-ordination and Control					
	1	Motivation –Meaning - Theories – Communication – Types - Barriers to Communications – Measures to Overcome the Barriers.	5	K3 (A)	Lecturer method	Group Discussion
	2	Leadership – Nature - Types and Theories of Leadership – Styles of Leadership - Qualities of a	5	K3 (A)	Mind mapping and Lecture	Short test

		Good Leader – Successful Women Leaders. Supervision.				
	3	Co-ordination – Meaning - Techniques of Co-ordination. Control - Characteristics - Importance – Stages in the Control Process - Requisites of Effective Control and Controlling Techniques	6	K3 (A)	Team Teaching	Open book test
	4	Management by Exception [MBE].	2	K3 (A)	Lecture and group discussion	Formative Assessment

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

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

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

Activities related to Cross Cutting Issues:

power point presentation on Selection Procedure and Management by Objectives

Seminar Topic: (if applicable)

Sample questions (minimum one question from each unit)

Part - A

1. “Management is what a manager does.” – said by
a) Louis Allen b) Henry Fayol c) Mary Parker d) Wilson
2. Decision making is the process of involving
a) information b) choice of alternative course of action
c) implementation and evaluation d) All of the above
3. Span of supervision is also known as _____.
4. Motivation means a process of stimulating people to action to accomplish _____
5. Performance appraisal is also known as “Merit rating”. **True or False**

Part– B

1. Write briefly the elements of scientific management.
2. Brief out any three methods of decision-making.
3. Discuss briefly the different types of delegation.
4. Explain the merits and demerits of Internal source of recruitment.
5. Discuss Maslow's Hierarchy theory of needs.

Part– C

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

Dr. C. Braba
Course Instructor

Dr. M. Mary Pearly Sumathi
Head of the Department

Teaching Plan for the Academic Year 2024-2025

Semester : IV
 Name of the Course : Elective Course I: Business Communication
 Course Code : AU231EC1

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

Pre-requisite

Students should know the importance of communication in commerce and trade

Learning Objectives

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

Course Outcomes

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

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

Modules

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

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment /Evaluation
	Introduction to Business Communication					
	1	Definition – Meaning – Importance of Effective Communication	4	K1 (R)	Lecture and Discussion	MCQ
	2	Modern Communication Methods – Barriers to Communication	4	K1 (R)	Lecture using chalk and talk	Creative writing

I	3	E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.	4	K1 (R)	Mind mapping and Lecture	Short questions
II	Trade Enquiries					
	1	Trade Enquiries – Orders and their Execution	3	K3 (A)	Lecture and Discussion	MCQ
	2	Credit and Status Enquiries	3	K3 (A)	Mind mapping and Lecture	Short Essay
	3	Complaints and Adjustments – Collection Letters	3	K3 (A)	Lecture and Discussion	Student presentation
	4	Sales Letters – Circular Letters	3	K3 (A)	Lecture and Discussion	Short test
III	Banking Correspondence					
	1	Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence	4	K1 (R)	Lecture and Discussion	MCQ
	2	Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance	4	K1 (R)	Mind mapping and Lecture	Concept definition
	3	Agency Correspondence –	4	K1 (R)	PPT	Short Essay

		Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence				
IV	Secretarial Correspondence					
	1	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary	4	K2 (U)	Lecture and Discussion	MCQ
	2	Classification of Secretaria Correspondence – Specimen letters	4	K2 (U)	PPT	Short Essay
	3	Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	4	K2 (U)	Peer Tutoring	Quiz
V	Application Letters					
	1	Application Letters – Preparation of Resume	2	K1 (R)	Lecture and Discussion	MCQ
	2	Interview: Meaning – Objectives and Techniques of Various Types of Interviews	5	K1 (R)	Mind mapping and Lecture	Short Essay
	3	Public Speech – Characteristics of a Good Speech.	5	K1 (R)	Lecture and Discussion	True/ false questions

Skill Development

1. List out some important barriers to effective communication and listening
2. Write a letter of order stating the products you need in a columnar form
3. Analyse the importance of modern communication devices
4. Prepare a suitable curriculum vitae for the post of a Manager.
5. Discuss the need of group discussion.

Part-A

Fill in the blanks

1. Any communication using words is _____ communication.
2. Non verbal communication can be classified into _____ and _____.
3. Banking letters are between a bank and its customers.
4. Solicited application letters are written in response to advertisements appearing in different newspapers. Is this statement True?
5. Clear thinking and precise expression go hand in hand.

Part-B

1. Distinguish between paralanguage and proxies.
2. Write tactfully to a firm in the U.S.A and ask for immediate clearance of your bills.
3. State the types of banking correspondence.
4. Write a note on Fax.
5. What is written communication?

Part - C

1. What do you mean by Listening Skill? Explain the tips for effective listening?
2. Write to your local agent to supply certain goods duly packed, which are intended to be exported to Karachi. State that payments will be made within a month.
3. As a manager of the local branch of the Indian Bank. Write a letter to your Head Office recommending a loan to a customer.
4. What is meant by “communication is a two way process”
5. Explain the various types of application letters.

Dr. S.Mary Pearly Sumathi
Course Instructor

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Head of the Department

Teaching Plan for the Academic Year 2024-2025

Department : Commerce Aided
Class : II B.Com
Title of the Course : Core Course V- Corporate Accounting - I
Semester : III
Course Code : AU233CC1

Hours / Week	Credits	Total Hours	Marks
5	5	75	100

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
CO1	understand about the issue of shares and pro-rata allotment	K1
CO2	examine the provisions of issue and redemption of preferences shares and debentures	K2
CO3	illustrate part I and part II forms and contents of financial statements as per Schedule III of Companies Act 2013	K3
CO4	value shares and goodwill of a company	K3 & K4
CO5	analyse IND AS 7, 12,16	K5

Module

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

Unit	Section	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment/ Evaluation
Issue of Shares						
I	1.	Issue of Shares	4	K1 (R)	Lecture	Oral test,
	2.	Forfeiture and Reissue	3	K1 (R)	Brain Storming & Lecture	Quiz
	3.	Pro-rata Allotment	2	K1 (R)	Lecture & Problem Solving	Solving Exercise problems
		Right Issue – Bonus Issue	2	K1 (R)	Lecture & Problem Solving	Objective type questions
	4.	Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.	4	K1 (R)	Lecture & Discussion	Formative Assessment
Redemption of Preference Shares & Debentures						
II	1.	Redemption of Preference Shares–Provisions of Companies Act	3	K2 (U)	Lecture and Discussion	Solving problems.
	2.	Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Premium	2	K2 (U)	Lecture and Discussion	Solving exercise problems
	3.	Debentures: Issue and Redemption – Meaning – Methods - In One Lot – in Instalment	5	K2 (U)	Lecture & Problem Solving	Class test
	4.	Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method	5	K2 (U)	Lecture & Problem Solving	Formative Assessment
Final Accounts						
III	1	Introduction – Final Accounts – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013	3	K3 (Ap)	Brain Storming & Lecture	Short Test
	2.	Part I Form of Balance		K3	Lecture &	Group

		Sheet	4	(Ap)	Problem Solving	Discussion
	3.	Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration.	4	K3 (Ap)	Lecture & Problem Solving	Objective type questions
	4.	Profit Prior to Incorporation.	4	K3 (Ap)	Lecture & Problem Solving	Formative Assessment
Valuation of Goodwill & Shares						
IV	1.	Valuation of Goodwill and Shares - Factors Affecting Goodwill	3	K3 (Ap) & K4 (An)	Brain Storming & Lecture	Group Discussion
	2.	Methods of Valuation	6	K3 (Ap) & K4 (An)	Brain storming, and Group Discussion	Objective type questions
	3.	Acquisition of Business	6	K3 (Ap) & K4 (An)	Lecture & Problem Solving	Solving Exercise problems
Indian Accounting Standards						
V	1.	International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India	3	K5 (E)	Brain Storming & Lecture	Oral test,
	2.	Indian Accounting Standards – Meaning – Objectives – Significance – Accounting Standards in India – Procedures for Formulation of Standards	3	K5 (E)	Lecture & Problem Solving	Short test
	3.	Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement	3	K5 (E)	Lecture & Problem Solving	Quiz
	4.	Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS 12 Income Tax Indi AS – 16, Property Equipment	3	K5 (E)	Lecture & Problem Solving	Short test
	5.	Ind AS – 103, Business Combinations Ind AS 110,	3	K5 (E)	Lecture & Problem Solving	Formative Assessment

		Consolidated Statement	Financial				
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Course Focussing on Employability/ Entrepreneurship/ Skill Development : Employability

Activities (Em/ En/SD): Valuation of Goodwill

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

Activities related to Cross Cutting Issues:

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

Assignment:

Assignment on Indian Accounting standards applied in company accounts

Preparing a plan for redemption of preference shares

Seminar Topic: Valuation of Goodwill and Shares

Sample Questions

Part-A

1. Transfer to capital redemption reserve can be made from:
 - a) Capital Reserve
 - b) Forfeited shares
 - c) General Reserve
 - d) Reissued shares
2. Goodwill is an :
 - a) Intangible Asset
 - b) Tangible Asset
 - c) Current Asset
 - d) Fixed Asset
3. Pre-incorporation profit should be taken as _____ profit
4. In India, Indian accounting standards are issued by _____.
5. Partly paid-up preference shares cannot be redeemed. True/ False

Part-B

1. An existing company offered 20000 Equity shares of Rs. 10 each at a discount of 5%. The shares were payable as under:

On Application	Rs. 3 per share
On Allotment	Rs. 4 per share
On First call	Rs.2.50 per share.

Public applied for 16,000 shares and shares have been allotted. All moneys were received.
Pass journal entries.

2. Soorya Ltd. has part of their share capital in 3000 8% redeemable preference shares of Rs.100 each. The company decided to redeem the preference shares at premium of 10%. The general reserve of the company shows a balance of Rs.400000. The directors decided to utilize 70% of the reserve in redeeming the preference shares and the balance is to be met from the proceeds of fresh issue of sufficient number of shares of Rs.10 each. The premium is to be met from the profit and loss. Pass the journal entries to record the above transactions.

3. XYZ Ltd. was incorporated on 1st July 2008 in order to purchase a running business from 1st January 2008. From the following particulars, calculate pre-incorporation loss:

Total sales for the year 2008 were Rs. 4,50,000

Sales from 1st January 2008 to 30th June 2008 Rs.1,50,000

Gross profit for the whole year Rs.1,35,000

Establishment expenses Rs.92,500.

4. The following information is presented for five years, ending 31st December 2018:

Year	Profits (After Tax) Rs.	Taxation Rs.	Transfer to Reserve (Rs.)	Directors' Remuneration (Rs.)
2017	50,000	18,000	10,000	4,000
2015	55,000	20,000	12,000	4,500
2016	48,000	15,000	8,000	4,500
2017	65,000	25,000	15,000	5,000
2018	72,000	35,000	15,000	6,000

Fixed assets have been revalued and the same showed an appreciation of Rs.5,00,000 (depreciation to be provided for @ 10%). The company has an 8% preference share capital of Rs.1,00,000. The current rate of taxation may be taken at 50%.

Calculate the value of goodwill on the basis of four years' purchase of the last five years' average profits.

5. Bring out the significance of Indian Accounting Standards.

Part –C

1. Kasturi Ltd. issued 10,000 shares of Rs.10 each at a premium of Rs.2 per share. The amount was payable as under.

On application	Rs. 2 per share
On allotment	Rs. 5 per share
On first call	Rs. 2 per share
On second call	Rs. 3 per share

The company received applications for 15,000 shares and the allotment was made as under:

Applications for 1,000 shares	Nil
Applications for 5,000 shares	Full
Applications for 9,000 shares	5,000 shares

All money was duly received, except from Mr. Mohan, who has been allotted 500 shares on pro-rata basis. And he failed to pay the allotment money and both the calls. Pass journal entries and prepare the Balance Sheet of Kasturi Ltd.

- SJ Ltd. has part of their share capital in 3,000 8% redeemable preference shares of Rs.100 each. The company decided to redeem the preference shares at premium of 10%. The general reserve of the company shows a balance of Rs.4,00,000. The directors decided to utilize 70% of the reserve in redeeming the preference share and the balance is to be met from the proceeds of fresh issue of sufficient number of shares of Rs.10 each. The premium is to be met from the profit and loss. Pass journal entries to record the above transactions.
- Following is the trial balance of Johana Ltd., as on 31st March 2016.

Particulars	Debit Rs.	Credit Rs.
Stock (on 31.03.2015)	15,000	
Purchases and Sales	49,000	70,000
Wages	10,000	
Discounts	1,400	1,000
Salaries	1,500	
Rent	990	
Insurance	3,410	
Profit & Loss A/c (01.04.2016)		3,006
Dividend Paid	1,800	
Share Capital		20,000
Debtors and Creditors	7,500	3,500
Machinery	5,800	
Cash at Bank	3,240	
Reserves		3,100
Bad debts	966	
	1,00,606	1,00,606

The following additional information is available:

- Stock on 31st March 2016 is Rs.16,400
- Depreciate machinery at 10%
- Provide 5% discount on debtors
- Provide 2.5% discount on creditors

- e) 6 months' insurance was unexpired at Rs.75 p.a.
- f) 1 month rent @ Rs.1,080 p.a. was due on 31st March 2016.
- g) Provide Managing Director's commission, 15% on the net profits before deducting his commission.

You are required to prepare statement of Profit & Loss A/c for the year ended 31st March 2016 and the balance sheet on that date.

4. On 31st December 2018, the balance sheet of a limited company disclosed the following position:

Liabilities	Rs.	Assets	Rs.
Issued Capital in Rs.10 Shares	8,00,000	Fixed Assets	10,00,000
Profit and Loss A/c	40,000	Current Assets	4,00,000
Reserves	1,80,000	Goodwill	80,000
5% Debentures	2,00,000		
Current Liabilities	2,60,000		
	14,80,000		14,80,000

On 31st December 2018, the fixed assets were independently valued at Rs.7,00,000 and the goodwill at Rs.1,00,000. The net profit for the year were 2016: Rs.1,03,200, 2017: Rs. 1,04,000, and 2018 Rs.1,03,300 of which, 20% was placed to reserve. This proportion being considered reasonable in the industry in which the company is engaged and where a fair return on investment may be taken at 10%. Compute the value of the company shares by (a) the net asset method and (b) the yield method.

5. Explain the procedures for Formulation of Standards.

Dr. C. Braba
Course Instructor

Dr. M. Mary Pearly Sumathi
Head of the Department

Teaching for the Academic Year 2024-2025

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

Hours / Week	Credits	Total Hours	Marks
5	4	75	100

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
CO1	understand the classification of companies under the act	K1 & K2
CO2	examine the contents of the Memorandum of Association & Articles of Association	K3
CO3	know the qualification and disqualification of Auditors	K4
CO4	understand the workings of National Company Law Appellate Tribunal (NCLAT)	K4
CO5	analyse the modes of winding up	K5

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

Modules

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

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Company law					
	1	Companies Act 2013 – Definition of a Company, Characteristics of Company	4	K2 (U)	Lecture Method & Group Discussion	Quiz
	2	Lifting or Piercing the Corporate Veil – Company Distinguished from Partnership and Limited Liabilities Partnerships	6	K2 (U)	Lecture Method	Short Essay

	3	Classification of Companies – Based on Incorporation, Liability, Number of Members, Control.	5	K2 (U)	Mind mapping and Lecture	Short summary of Overview
II	Formation of a company					
	1	Formation of a Company – Promoter – Fundamental Documents.	3	K3 (A)	Lecture Method and Group Discussion	Quiz
	2	Memorandum of Association – Contents – Alternation – Legal Effects	3	K3 (A)	Mind mapping and Lecture	Short Essay
	3	Articles of Association - Certificate of Incorporation	5	K3 (A)	Lecture Method and Group Discussion	Concept definition
	4	Prospectus – Contents - Kinds – Liabilities – Share Capital – Kinds – Issue – Alternation – Dividend – Debentures	4	K3 (A)	Lecture and Discussion	Short test
	Meeting					
	1	Meeting and Resolution – Types – Requisites	4	K4 (A)	Lecture and Discussion	MCQ
	2	Voting & Poll – Resolution	4	K4 (A)	Mind mapping and Lecture	Concept definition
III	3	Ordinary, Special Audit & Auditors – Qualification, Disqualification, Appointment and Removal of an Auditor Adjournment – Resolution – kinds.	7	K4 (A)	PPT	Short Essay
	Management & Administration					
	1	Management & Administration – Directors – Legal Position – Board of Directors – Appointment/Removal – Disqualification Director Identification Number – Directorships –	5	K4 (A)	Lecture and Discussion	MCQ

IV		Powers – Duties -				
	2	Board Committees – Related Party Transactions – Contract by One – Person Company – Insider Trading	5	K4 (A)	PPT	Short Essay
	3	- Managing Director – Manager – Secretarial Audit – Administrative Aspects and Winding Up – National Company Law Tribunal (NCLT) – National Company Law Appellate Tribunal (NCLAT) – Special Courts.	5	K4 (A)	Peer Tutoring	Quiz
V	Winding up					
	1	Meaning – Modes – Compulsory Winding Up – Voluntary Winding Up	6	K5 (E)	Self Study	MCQ
	2	Consequences of Winding Up Order – Powers of Tribunal	4	K5 (E)	Mind mapping and Lecture	Short Essay
	3	Petition for Winding Up – Company Liquidator.	5	K5 (E)	Lecture and Discussion	True/ false

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

- Draft an agenda for the department workshop
- Collect the Memorandum of Association, Articles of Association and Prospectus of a public company.
- Prepare the minutes of a department meeting and circulate it among the students
- Collect the prospectus of few reputed institutions.

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

Activities related to Cross Cutting Issues:

power point presentation on Functions, Duties, Rights and Liabilities of a Company Secretary and kinds of company Meeting

Seminar Topic: (if applicable)

Sample Questions

Part-A

1. Under which legislation can companies be incorporated?
 - a) Companies Act
 - b) General Partnership Act
 - c) Sole Proprietorship Law
 - d) Verbal Agreement Act
2. What is the term used to describe those who think of forming a company?
 - a) Investors
 - b) Promoters
 - c) Managers
 - d) Auditors
3. The term “Quorum” means _____.
4. In a private company, there must be at least _____ members.
5. A liquidator in a voluntary winding up is described as the voluntary liquidator. (True /False)

Part-B

1. Discuss the disadvantages of a private company.
2. Who is a promoter? Write the duties of a promoter?
3. What are the pre requisites or essentials to constitute a meeting?
4. State the eligibility of a secretary to do whole-time practice.
5. Explain the process of winding up of the company.

Part - C

1. Differentiate company and partnership.
2. Explain the procedure for alteration of Articles of Association.
3. Discuss the different types of company meetings.
4. State the powers and duties of a secretary.
5. Discuss in detail the different types of winding up.

Dr.G.Sahaya Shiny & C. Braba
Course Instructor

Dr. S. Mary Pearly Sumathi
Head of the Department

Teaching for the Academic Year 2024-2025

Department : Commerce Aided
Class : II B.Com
Title of the Course : ELECTIVE COURSE III(A): INTERNATIONAL TRADE
Semester : III
Course Code : AU233EC1

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

Learning Objectives:

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

Course Outcomes

On the successful completion of the course, students will be able to:		
CO1	distinguish between the concept of internal and international trade.	K1
CO2	define the various theories of international trade.	K2
CO3	examine the balance of trade and exchange rates	K3
CO4	appraise the role of IMF and IBRD.	K4
CO5	define the workings of WTO and with special reference to India.	K5

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

Teaching plan

Total contact hours – 60 (including lecture, assignment and tests)

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to International trade					
	1	Meaning, Definitions, Scope, and Importance of International Trade	3	K1 (R)	Interactive Q&A Sessions	Oral question session
	2	Classical Theories (Adam Smith's Absolute Advantage, Ricardo's Comparative Cost Theory), Modern Theories (Haberler's Opportunity	3	K1 (R)	Lecture Method with Visual Aids	Critical Analysis Essays

		Cost Theory, Heckscher-Ohlin Theory, Leontief's Paradox)				
	3	Components (Current Account, Capital Account, Official Settlements), Methods of Correcting Disequilibrium, Balance of Trade vs. Terms of Trade	2	K1 (R)	Simulation Exercises, Group Problem Solving	Simulation Report, Group Presentation
	4	MF (Objectives, Structure, Quotas, Lending Programs, SDRs), World Bank, UNCTAD	2	K1 (R)	Group Discussion	Class Test
	5	Functions, Objectives, Agreements (Agricultural, GATS, TRIPS, TRIMS)	2	K1(R)	Case-Based Learning,	Policy Brief Writing
	Theories of International Trade					
II	1	Adam Smith's Absolute Advantage, Ricardo's Comparative Cost Theory	3	K2 (U)	Interactive Lectures, Concept Mapping	Conceptual Diagrams
	2	Haberler's Opportunity Cost Theory, Heckscher-Ohlin Theory	5	K2 (U)	Problem-Based Learning	Oral question session & Short test
	3	International Trade and Economic Growth Theories- Immiserating Growth Theory	4	K2 (U)	Lecture method with PPT	Short Test
	Balance of Payments and Adjustment					
III	1	Components of Balance of Payments - Current Account, Capital Account, Official Settlements	6	K3 (U)	Real-Life Case Studies	Short Test
	2	Methods of Correcting Disequilibrium - Marshall Lerner Mechanism, Balance of Trade vs. Terms of Trade	6	K2 (U)	Lecture method and team teaching	MCQ
	International Economic Institutions					
IV	1	International Monetary System Topics: Bretton Woods Conference, IMF (Objectives, Structure, Membership), SDRs	6	K3 (A)	PPT	Home Assignment
	2	World Bank and UNCT - Objectives, Functions, Role	6	K3 (A)	Field Visits to Related	Report writing

		in International Trade			Institutions	
v	World Trade Organization (WTO)					
	1	Functions and Objectives	6	K3 (A)	Lecturer method	Group Discussion
	2	GATS, TRIPS, TRIMS	6	K3 (A)	Mind mapping and Lecture	Short test

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

- Discuss Importance of International Trade.
- Draft the Methods of Correcting Disequilibrium.
- Write the Components of Balance of Payments.
- Describe Components of Balance of Payments.

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

Activities related to Cross Cutting Issues:

power point presentation on Selection Procedure and Management by Objectives

Seminar Topic: (if applicable)

Sample questions (minimum one question from each unit)

Part - A

1. Who among the following economists proposed the theory of Absolute Advantage in international trade?
a) Adam Smith b) David Ricardo c) Alfred Marshall d) John Maynard Keynes
2. According to the Heckscher-Ohlin theory, trade patterns are determined by differences in:
a) labor productivity b) capital intensity c) technology adoption d) consumer preferences
3. Which component of the Balance of Payments records transactions related to imports and exports of goods and services?
a) Current Account b) Capital Account c) Financial Account d) Official Reserves Account
4. The World Trade Organization (WTO) agreements cover:

- a) Intellectual property rights
 - b) Environmental protection
 - c) Labor standards
 - d) All of the above
5. What is the primary purpose of the International Monetary Fund (IMF)?
- a) Promoting global economic growth
 - b) Regulating international financial markets
 - c) Providing loans to member countries facing balance of payments problems
 - d) Facilitating currency speculation

Part B

1. Discuss Adam Smith's theory of Absolute Advantage and its relevance in modern international trade.
2. Explain the Marshall Lerner condition and its role in correcting a deficit in the Balance of Payments.
3. Describe the functions and role of the World Bank in promoting global development.
4. Compare and contrast the GATT (General Agreement on Tariffs and Trade) and WTO (World Trade Organization) in regulating international trade.
5. Analyze the impact of globalization on national economies, with reference to the theories of international trade discussed.

Part C

1. Discuss the contributions of David Ricardo's Comparative Advantage theory to the understanding of international trade. Provide examples to illustrate your points.
2. Explain the role of the IMF in stabilizing exchange rates and facilitating economic development in member countries.
3. Critically evaluate the effectiveness of WTO agreements such as GATS (General Agreement on Trade in Services) and TRIPS (Trade-Related Aspects of Intellectual Property Rights) in promoting fair trade practices globally.
4. Assess the challenges and opportunities presented by regional trade agreements (RTAs) in the context of the multilateral trading system governed by the WTO.
5. Analyze the factors influencing the balance of trade between countries. Illustrate your answer with real-world examples.

Dr. G. Hesil Jerda

Course Instructor

Dr. M. Mary Pearly Sumathi

Head of the Department

Teaching for the Academic Year 2024-2025

Department : Commerce Aided
Class : III B.Com
Title of the Course : Major Core-XI Corporate Accounting
Semester : V
Course Code : AC2151

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives

1. To enable students to acquire the basic knowledge on corporate accounting according to Companies Act 2013.
2. To train students in the preparation of company accounts.

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares	1	U
CO-2	develop a process for redemption of preference shares and determine the value of goodwill and shares by choosing appropriate methods	3	Ap
CO-3	prepare Company Balance Sheet and Compute Managerial Remuneration	3	E
CO-4	construct the restructuring of the capital structure in the Financial Statement of the Company	3	U
CO-5	explain the procedures related to liquidation of companies and Prepare Statement of Affairs and Liquidators Final Statement	3	U

Module

Total Contact hours: 90 (Including lecture, assignment and tests)

Unit	Section	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment/ Evaluation
Introduction to Shares						
I	1.	Shares, Meaning, Issue of Shares, Securities Premium, Discount on Issue of Shares, Under Subscription, Over Subscription	4	K2 (U)	Lecture	Oral test,
	2.	Pro-rata Allotment, Calls in Arrears, Calls in Advance	4	K2 (U)	Brain Storming & Lecture	Quiz
	3.	Under subscription and Over subscription, Calls in arrears, Calls in advance, Forfeiture and Reissue.	4	K2 (U)	Lecture & Problem Solving	Solving Exercise problems
		Forfeiture of Shares Reissue of Forfeited Shares, Surrender of Shares	4	K2 (U)	Lecture & Problem Solving	Objective type questions
	4.	Debentures: Meaning, Features, Classes of Debentures, Shares Vs. Debentures (Theory Only)	2	K2 (U)	Lecture & Discussion	Formative Assessment
Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares						
II	1.	Redemption, Meaning, Issue and Redemption , Legal Provisions	4	K3 (Ap)	Lecture using PPT	Concept explanations
	2.	Sources of Redemption, Capital Redemption Reserve.	4	K3 (Ap)	Lecture and Discussion	Solving exercise problems
	3.	Valuation of Goodwill: Simple Profit Method, Super Profit Method, Annuity Method.	5	K3 (Ap)	Lecture & Problem Solving	Class test
	4.	Methods of Valuation of Shares, Net Asset Method, Yield Method.	5	K3 (Ap)	Lecture & Problem Solving	Formative Assessment

Profit Prior to Incorporation and Final Accounts 2013						
III	1	Profit Prior to Incorporation: Nature of Profit or Loss, Ascertainment of Profit or Loss Prior to Incorporation	5	K5 (E)	Brain Storming & Lecture	Short Test
	2.	Calculation of Sales Ratio, Calculation of Weighted Ratio	3	K5 (E)	Lecture & Problem Solving	Group Discussion
	3.	Preparation of Company Financial Statements	5	K5 (E)	Lecture & Problem Solving	Objective type questions
	4.	Preparation of Company Balance Sheet, Computation of Managerial Remuneration	5	K5 (E)	Lecture & Problem Solving	Formative Assessment
Internal and External Reconstruction						
IV	1.	Alteration of Share Capital, Internal Reconstruction or Capital Reduction	6	K2 (U)	Brain Storming & Lecture	Group Discussion
	2.	Procedure for Reducing Share Capital, Accounting Entries on Internal Reconstruction	5	K2 (U)	Brain storming, and Group Discussion	Objective type questions
	3.	Preparation of Balance Sheet. Amalgamation as Per AS 14, Calculation of Purchase Consideration	5	K2 (U)	Lecture & Problem Solving	Solving Exercise problems
	4.	External Reconstruction (Theory Only)	2	K2 (U)	Lecture & Problem Solving	Short test
Liquidation of Companies						
V	1.	Meaning, Difference between Liquidation and Insolvency, Modes of Winding Up	6	K2 (U)	Brain Storming & Lecture	Oral test,
	2.	Order of Payment, Treatment of Preferential Creditors	6	K2 (U)	Lecture & Problem Solving	Short test
	3.	Calculation of Liquidators' Remuneration, Contributories, Liquidators' Statement of Account	6	K2 (U)	Lecture & Problem Solving	Formative Assessment

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Employability

Activities (Em/ En/SD):

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

Activities related to Cross Cutting Issues:

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

Assignment:

Assignment on Indian Accounting standards applied in company accounts

Preparing a plan for redemption of preference shares

Preparing liquidators Final Statement

Seminar Topic: (if applicable)

Sample questions (minimum one question from each unit)

Part-A

1. Transfer to capital redemption reserve can be made from:
a) Capital Reserve b) Forfeited shares c) General Reserve d) Reissued shares
2. Any gain on revaluation of the assets at the time of internal reconstruction will be credited to:
a) Capital Reserve A/c b) General Reserve A/c
c) Surrendered Shares A/c d)Revaluation A/c
3. Pre-incorporation profit should be taken as _____ profit
4. A voluntary winding up occurs without the intervention of the court. True/False.
5. Winding up of a company by an order of the court is called the non-compulsory winding up. - True/ False

Part-B

1. An existing company offered 20000 Equity shares of Rs. 10 each at a discount of 5%. The shares were payable as under:

On Application	Rs. 3 per share
On Allotment	Rs. 4 per share
On First call	Rs.2.50 per share.

Public applied for 16,000 shares and shares have been allotted. All moneys were received. Pass journal entries.

2. Soorya Ltd. has part of their share capital in 3000 8%redeemable preference shares of Rs.100 each. The company decided to redeem the preference shares at premium of 10%. The general reserve of the company shows a balance of Rs.400000. The directors decided to utilize 70% of the reserve in redeeming the preference shares and the balance is to be met from the proceeds of fresh issue of sufficient number of shares of Rs.10 each. The premium is to be met from the profit and loss. Pass the journal entries to record the above transactions.

3. XYZ Ltd. was incorporated on 1st July 2008 in order to purchase a running business from 1st January 2008. From the following particulars, calculate pre-incorporation loss:

Total sales for the year 2008 were Rs. 4,50,000
 Sales from 1st January 2008 to 30th June 2008 Rs.1,50,000
 Gross profit for the whole year Rs.1,35,000
 Establishment expenses Rs.92,500.

4. State the difference between Internal and External reconstruction?
5. Mr. X has been appointed as liquidator of ABC Ltd. The balance sheet at the time of liquidation on 1.1.2005 is given below:

Particulars	Rs.	Particulars	Rs.
Equity share capital	200000	Fixed assets	200000
(10)	100000	Stock	50000
Debentures	50000	Debtors	125000
Loan	50000	Cash	5000
Creditors		Profit and loss	20000
	400000		400000

Fixed assets sold for Rs. 120000 to debenture holders holding Rs. 40000 debentures and cash is received after setoff. Cash realized from debtors was Rs.80000 and the liquidation expenses amounted to Rs. 1000. Liquidator is paid Rs. 1000 fixed allowance plus 2% commission on collection including cash in hand Rs. 5000 as remuneration. Stock is sold for Rs. 10000. Prepare the liquidator's statement of account.

Part –C

1. What do you mean by debentures? Explain the types of debentures.
2. Mohan Co. furnished the following information :
 - i) Average capital employed Rs.1,50,000
 - ii) Normal rate of profit 10%
 - iii) Present value of annuity of Re.1 for five years at 10% as Rs.3.78
 - iv) Net profits for five year: 2005: 14,400, 2006:15,400, 2007: 16,900, 2008:17,400 and 2009:17,900.
 - v) The profits included non-recurring profits on an average basis of Rs.1000 out of which it was deemed that even recurring profits had a tendency of appearing at the rate of Rs.600 p.a.

You are required to calculate the goodwill:

- i. As per annuity method
 - ii. As per five year's purchase of super profit; and
 - iii. As per capitalization of super profit method.
3. Z Ltd. Is incorporated on 1st May 2013 to take over the business of Y Co. as a going concern from 1st January 2013. The profit and loss account for the year ending 31st December 2013 is as follows:

Profit and loss account of Z Ltd. For the year ending 31.12.2013

Particulars	Rs.	Particulars	Rs.
To Salaries	72,000	By Gross profit	3,10,000
To Rent and taxes	24,000		
To Commission	12,000		
To Insurance	6,000		
To Electric charges	4,800		
To Directors fees	6,000		
To Audit fees	3,200		
To Advertisement	8,000		
To Discount	7,000		
To Office expenses	15,000		
To Carriage outward	6,000		
To Interest on loan	6,000		
To Bank charges	3,000		
To Preliminary charge	13,000		
To Bad debts	4,000		
To Net profits	1,20,000		
	3,10,000		3,10,000

Total sales for the year ending 31st December 2013 is Rs. 10,00,000 divided into Rs.3,00,000 for the period up to 1st May 2013 and Rs.7,00,000 for the remaining period. Find the net profit before incorporation of the company and after incorporation of the company.

4. The following is the balance sheet of weak & co. as on 31.3.2019

Liabilities	Rs	Assets	Rs.
100000 equity shares of Rs.10 each	1000000	Land	100000
creditors	173000	Plant and machinery	230000
		Furniture and fittings	68000
		Stock	150000
		Debtors	70000
		Cash at bank	5000
		Profit and loss	550000
	<u>1173000</u>		<u>1173000</u>

Scheme of capital reduction was:

- i. The equity shares to be reduced to Rs.4 per share
- ii. Plant and machinery to be written down to Rs.150000
- iii. Stock to be revalued at Rs.140000
- iv. The provision on debtors for doubtful debts to be created Rs.2000

v. Land to be revalued at Rs.142000

Pass necessary journal entries and prepare capital reduction account.

5. The balance sheet of Y Ltd., as on 31.12.2006 was as follows:

Liabilities	Rs	Assets	Rs
Share Capital		Land and Building	25000
8,000 Preference Shares of Rs.10 each	80000	Fixed assets	200000
1,2000 Equity shares of Rs.5 each	120000	Stock	525000
Bank Loan	400000	Debtors	100000
9% Debentures	100000	Profit and loss a/c	58000
Interest out standing on debentures	8000		
Creditor	20000		
	<hr/>		<hr/>
	908000		908000

A company went into liquidation that date. Prepare liquidators statement of account after taking into account the following:

- Liquidation expenses and liquidators remuneration amounted to Rs. 3000 and Rs. 10000 respectively
- Bank loan was secured by pledge of stock
- Debentures and interest thereon are secured by a floating charge on all assets
- Fixed assets were realized at book valued and current assets at 80% of book value.

Dr.G.Hesil Jerda

Course Instructor

Dr.S.Mary Pearly Sumathi

Head of the Department

Teaching for the Academic Year 2024-2025

Semester : V

Major Core - XII

Name of the Course: Business Law

Subject code : AC2152

No. of hours per week	No. of Credits	Total No. of hours	Total Marks
6	4	90	100

Objectives:

1. To familiarize the students with the provisions of various Acts relating to commercial undertakings.
2. To give knowledge based on consumerism and consumers rights and to make them aware of modern technologies for legal purposes.

Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO addressed	Cognitive level
CO-1	Understand the classifications of contracts	5	K2 (U)
CO-2	recognize and address the legal issues on Indemnity and Guarantee	2	K3 (Ap)
CO-3	find out the difference between contract and agreements and to understand Quasi Contract.	2	K2 (U)
CO-4	analyze the elements of Consumer Protection Act	2	K3 (Ap)
CO-5	recognise the importance of Information Technology in business.	5	K4 (An)

Modules

Total contact hours: 90 (Including lecture assignment and tests)

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment
Unit I						
	1	IndianContractAct-1872: Introduction of Law- Sources-Definition- Obligation - Essentials and Classification	4	K2 (U)	Lecturing and discussion	Asking questions and test.

I	2	Definition of Offer - Rules for Offer and Acceptance, Essential of Acceptance - Methods of Communication - Termination of Offer	5	K2 (U)	Various case analysis and illustration given	Short test
	3	Consideration - Definitions -Rules-Strangers to Consideration -Section25 - Explanation	4	K2 (U)	Discussing illustrative events from social behaviours	Oral test and quiz
	4	Capacity to Contract-Definition-Minor under Law-Persons Affected due to Status-Affected due to Unsound Mind.	5	K2 (U)	Lecturing and group discussion	Short test
Unit II						
II	1	Free Consent -Definition of (a) Coercion (b)Fraud (c)Undue Influence (d)Misrepresentation (e) Mistake	6	K3 (Ap)	Lecturing with case study	Short class test
	2	Legality of Object - Difference between Unlawful and Illegal Agreements - Effect of Illegality - Void Agreements and Void Contract	6	K3 (Ap)	Lecturing with case study	Assignment work and case note
	3	Wagering Agreement - Insurance Contract - Difference between Wagering Contracts and Contingent Contracts.	6	K3 (Ap)	Read the text and analyzing	Quiz and Continues Internal Assessment
Unit III						
III	1	Performance of Contract- Which need not be Performed-Time and Place of Performance Attempted Performance (tender)- Rules of Tender-	5	K2 (U)	Lecturing with case study and examples	Short test
	2	Discharge of Contracts- Methods of Discharge - Doctrine of Frustration -	4	K2 (U)	Lecturing with case study and	Quiz

		Discharge by Law - Discharge by Death			examples	
	3	Remedies for Breach of Contract - Consequence of Breach - Rules - Kinds	5	K2 (U)	Lecture and discussion	Class test
	4	Rectification – Suite for Injunction- Quantum Merit- Specific Performance of Contract-Quasi Contract- Instance.	4	K2 (U)	Lecture with illustration and Discussion	Asking questions against others.
Unit IV						
IV	1	Special Contract: Indemnity and Guarantee - Definition Indemnity - Rules for Making Indemnity	5	K3 (Ap)	Lecture and case study	Short test
	2	Difference between Indemnity and Subrogation	3	K3 (Ap)	Lecture and case study	Case note writing and corrections
	3	Discharge of Surety - Termination of Guarantee Contract	5	K3 (Ap)	Lecture with case study and examples	Quiz
	4	The Consumer Protection Act – Consumer Protection Council – Consumer Dispute Redressal Forum– Commissions	5	K3 (Ap)	Lecture classes	Test
Unit V						
V	1	The Information Technology Act 2000- Definitions -Digital and Electronic Signature	6	K4 (An)	Lecture with Group discussions	Test
	2	Electronic Records Signatures and Certificates - Duties - Penalties	6	K4 (An)	Lecture with examples	Oral test
	3	Compensation – Cyber Appellate Tribunal – Offence – Revision.	6	K4 (An)	Lecture with discussion	Quiz and Continues Internal Assessment

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

Activities (Em/ En/SD): Collect and review the current case studies related to Indian Contract Act-1872 and Indemnity and Guarantee (Special Contract) - **Skill Development**

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

Assignment:

A study of Minors capacity to contract (Professional Ethics)

A study on the effect of consent obtained by Fraud on the validity of contract (Professional Ethics)

Overview of various modes of discharge of a contract with relevant case laws. (Professional Ethics)

Analyze real-world cases where consumers were exploited and discuss how the law protects their rights. (Skill Development)

Analyse the impact on e-commerce, digital signatures, and electronic governance. (Skill Development)

Seminar Topic: (if applicable)

Sample questions (minimum one question from each unit)

Part A

1. An agreement not enforceable by law is said to be _____
a)Void b) voidable c) valid
2. A wagering agreement is _____
a) forbidden by law b) immoral c) opposed to public policy
3. When the promisee refuses to accept performance from the promisor who offers to perform, it is _____
a) attempted performance b) vicarious performance c) frustration of contract
4. Consumer Protection Act was enacted in 1987. **True or False**
5. Digital signature is defined under _____ section of Information Technology Act 2000.

Part B

1. Enumerate the competency of parties and state the position of a minor in detail.
2. Differentiate insurance contract from wagering agreements.
3. What do you understand by performance of contract? and what are the rules of law relating to time and place of performance of contract?
4. Illustrate the function of the State Consumer Protection Council.
5. How is Cyber Appellate Tribunal appointed? Analyse its functions.

Part C

1. Interpret the legal rules as to consideration.
2. Enumerate the elements that are essential to make a contract a contingent one?
3. Explain breach of contract as a mode of discharge of contract.
4. Evaluate the Consumer Disputes Redressal Agencies.
5. Explain the concept of Electronic Signature and Electronic Signature Certificate as per Information Technology Act 2000.

Dr. J. Jenifer

Course Instructor

Dr .S.Mary Pearly Sumathi

Head of the Department

Teaching Plan for the Academic Year 2024-2025

Semester : V

Name of the Course : Major Core-IX Income Tax Law and Practice – I

Subject code : AC2153

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

Objectives:

1. To impart knowledge on the basic provisions of income tax
2. To equip the students with application of provisions of tax laws in computation of income under various heads of income.

CO N	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the meaning of Assessment Year, Previous Year and Assessee.	4	U
CO-2	identify the residential status and incidence of tax for Resident and Nonresident.	4	AP
CO-3	compute taxable income from salary.	6	AP
CO-4	compute taxable income from House Property.	6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	4	AP

Module
Total Contact hours: 90 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hour	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Income Tax					
	1	Meaning and concept of Income Tax and important terms	6	K2 (U)	Lecture.	Short test
	2	Residential status of individual, HUF an firm	6	K2 (U)	Lecture, group Discussion	Solving simple problems
	3	Incidence of taxation.	6	K2 (U)	Doing problems	Solving simple problems, class test.
II	Income from Salary					
	1.	Meaning, features and scope of Salaries	3	K3(AP)	Lecture ,Discussion	Short test
	2.	Allowances : fully taxable, fully exempted and partly exempted allowances.	5	K3(AP)	Discussion with illustration	Short Test
	3.	Perquisites Profits in lieu of salary	3	K3(AP)	Lecture Discussion	Class test
	4.	Gross salary, Deductions u/s 80 C	4	K3(AP)	PPT, Discussion	Assignment
	5.	Computation of income from salary	3	K3(AP)	Work out the problems	Group Discussion
III	Income from House Property					
	1	Gross annual value Exempted incomes	2	K3(AP)	Lecture	Solving simple problems, class test.
	2	Vacancy, unrealize rent ,Net annual value.	6	K3(AP)	Discussion	Short test
	3	Composite rent , Joint expenses	6	K3(AP)	Explain the procedure and workoutthe problems	Solving simple problems.
	4	Computation house proper income.	4	K3(AP)	Lecture	Solving simple problems. Formative

						Assessment
Income from Business or Profession						
IV	1	Meaning Business , Profession and Vocation	3	K2 (U)	Lecture	Short test
	2	Deductions expressly allowed and other deductions.	4	K2 (U)	Discussion	Class test
	3	Computation of income from business	6	K2 (U)	Explain the procedure and workout the problems	Short test
	4	Computation of Professional Income	5	K2 (U)	Explain the procedure and workout the problems	Assignment Formative Assessment
Capital Gains and Income from Other Sources						
V	1	Capital gain, Short term and Long term capital gains.	4	K3(AP)	Lecture Discussion	Short test
	2	Transfer and Cost acquisition, Cost of improvement Exempted Capital gains u/s 54, 54 B, 54D, 54 E, 54 F and 54 G.	5	K3(AP)	Lecture Discussion.	Oral test
	3	Income from other sources	5	K3(AP)	Explain the procedure and workout the problems	Short test, Assignment
	4	Calculation income from Other sources	4	K3(AP)	Discussion	Formative Assessment

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability

Activities (Em/ En/SD): Find out the residential status

Computation of salary income

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

Activities related to Cross Cutting Issues : Computation of house property income

Calculating capital gain Assignment :

Problem from income from other sources

Problem from business or professional income

Sample questions (minimum one question from each unit)

Part A

1. Incidence of tax on a tax payer depends on his and also on place and time of accrual or receipt of income.
2. The maximum amount for deduction as entertainment allowance to a government employee is _____.
3. Interest on loan paid prior to completion of construction of house shall be allowed as deduction in installments for 5 years.
a) 3 b) 4 c) 5 d) 2
4. U/S 44AB 'specified data' means_____

a) 30th June b) 31st July c) 30th September d) 30th November
5. Any expenditure incurred to increase the value of the capital asset is treated as cost of improvement. (True or False)

Part B

1. Mr.Maran a citizen of U.K. came to India for the first time on 1.5.2015.He stayed here without any break for 3 years and left for Bangladesh on 1.5.2018.He returned to India on 1.04.2019 and went back to the U.K. on 1.12.2019. He was posted back to India on 20.01.2022. Compute his residential status for the Assessment Year 2024-2025.
2. X is a pilot in Indian Airlines. He draws Rs.7,20,000 as salary, Rs.1,80,000 as dearness allowance, Rs.6,00,000 as flight allowance to meet personal expenses while on duty, Rs.12,000 as conveyance allowance(actual expenses Rs.9,000) and Rs.7,200 as an educational allowance for his three children studying in a public school.

Compute the taxable value of rent free flat.

3. The particulars of a residential house are given below for the Assessment Year 2024-2025

	Rs.
Municipal Value	44,000
Fair Rent	48,000
Standard Rent	36,000
Actual Rent	37,200
Municipal Taxes paid	8,800
Ground rent payable	60
Interest on money borrowed for construction	5,000
Collection charges actually paid	300

The assessee mortgaged the property for Rs. 36,000 which was spent on his daughter's marriage. The assessee paid interest of Rs.3,000 on the mortgage loan this year. Compute his income from house property.

4. Determine the qualifying amount u/s 80C for the AY 2024-25 from the details provided by Mr. Hari, an author of books;
- i) Contribution to RPF Rs. 42,000
 - ii) Contribution to URPF Rs.1,200
 - iii) Group insurance paid Rs.1,800
 - iv) Contribution to ULIP, 1971 Rs. 1,200
 - v) Tuition fee paid Rs. 8,000
5. Mr. Basu received the following incomes during the year 2016-17. Compute Taxable income under the head "Income from other sources", separately for each case.
- A) Winnings received from Sikkim Lottery Rs.70000
Winnings from Horse Races Rs.2000
Winnings from Crossword Puzzles Rs.4000
- B) Winnings from Lottery Rs.2000
Winnings received from Horse Races Rs.56000

Part C

1. Mr. Ramesh, who was born and brought up in India, went for further studies to U.K. on 1st March, 2020 and came back to India on 1st October, 2021 early in the morning. Compute his residential status for the Assessment Year 2024-2025. (K : U – CO1)
2. On the basis of the following information compute the taxable income of X under the head 'Salaries' for the Assessment Year 2022-23:

Particulars	Rs.
Basic salary	50,000 p.m.
Dearness allowance	12,000 p.m.
Entertainment allowance	300p.m.
Hill area compensatory allowance	450 p.m.
Tribal area allowance	350p.m.
His own contribution towards statutory provident fund	4,000 p.m.
Employer's contribution	4,000 p.m.
House rent allowance	10,000 p.m.
Interest credited to provident fund	26,500

X is an officer of the forest department of the Government of U.P. He is employed at a place at a height of Rs.1,100metre above the sea level. He is paying Rs.12,500 p.m.as house rent.

3. Mr.Kumar is the owner of three houses:

Particulars	House A	House B	House C
Annual Fair Rent	18,000	15,000	12,000
Municipal Valuation	15,000	20,000	10,000
Let out (per month)	2,000	1,500	1,250
Use by tenant	Residential	Office	Residential
Construction started	30.5.2016	1.1.2016	2.3.2014
Construction completed	1.4.2019	1.6.2019	31.3.2014
Repair expenses	1,000	-	4,000
Collection charges	2,000	500	-
Interest on Loan:			
i) For construction	10,000	-	-
ii)For the marriage of daughter	-	6,000	-
iii) For repair	-	-	1,000

Municipal tax is 10% of municipal valuation. The municipal tax of House 'A' was paid by the owner but municipal tax of house 'B' was not paid up to 31st March, 2022.The municipal tax of house 'C' was paid by the tenant. The third house remained vacant for 4 months. Compute income from house property for the Assessment Year 2024-25.

4. Find the taxable business income from the following information collected from books of account of Ms. Ruby for the year ended 31st March 2024:-

		Rs.
1	Net profit after charging the following expenses	2,22,000
	a. Advertisement expenses	16,500
	b. Bad debts	13,500
	c. Provision for bad debts	10,000
	d. Depreciation (Allowable dep. as per IT rules Rs. 15,000)	18,000
	e. Interest on loan	20,000
	f. Interest on capital	14,000
	g. Entertainment expenses	25,000
	h. Travelling expenses	11,000
2	Incomes included in the Net profit	
	a. Gift from father	16,000
	b. Profit on sale of shares	17,500
	c. B.D. recovered (earlier allowed)	14,500

5. Mr Smith is a M.P. from Ahmedabad. He has submitted the following particulars of income for the year ending 31.3.2024.
- A) Agricultural income from land in Sri Lanka Rs.15000
 - B) Daily allowance as M.P. Rs.15000
 - C) Salary as a M.P. Rs.36000
 - D) Salary for a part-time Job with a firm Rs.21000
 - E) Royalty from a coalmine Rs.20000 and spent Rs.3000 for collecting royalty income
 - F) His residential house has been taken on a rent of Rs.1000 p.m., half of which he has sub- let at Rs.1200 p.m.
 - G) Dividends from a co-operative society Rs.5000. Collecting charges Rs.100 Calculate his income from other sources.

Dr. S. Mary Pearly Sumathi
Course Instructor

Dr.S. Mary Pearly Sumathi
Head of the Department

Teaching Plan for the Academic Year 2024-2025

Semester : V Major Core-X
Name of the Course : Research Methodology
Subject code : AC2154

Course Code	Credit	Inst. Hour	Total Hour	Marks		
				CIA	External	Total
AC2054	4	5	75	25	75	100

Objectives

1. To enable the students acquire knowledge on research.
2. To help the students to collect, analyse the data and to prepare the research report.

Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
CO - 1	understand the concept and different types of research studies	PSO - 1	K2(U)
CO - 2	formulate the research problem for preparing research design	PSO - 2	K6(C)
CO - 3	identify the methods of collecting data	PSO - 3	K1(R)
CO - 4	make use of statistical tools to analyse the data	PSO - 3	K4(An)
CO - 5	preparation of research report	PSO - 3	K6(C)

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

1	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
Introduction to Research						
I	1.	Concept – Definition, Characteristics	4	K2(U)	Introductory session, Group Discussion.	Concept explanations.
	2.	Objectives ,Nature , Importance of Research	5	K2(U)	Brainstorming	Concept definitions
	3.	Classification of Research: Pure and Applied, Descriptive and Analytical, Quantitative and Qualitative, Conceptual and Empirical, Exploratory and Survey.	6	K2(U)	Lecture with Group Discussion.	Suggest idea/concept with examples.
Research Problem and Research Design						
II	1.	Research Problem: Concept, Criteria for Selecting Research Problem , Selection of the Research Problem ,Steps in selecting the Research Problem.	5	K6(C)	Reflective Thinking	Problem-solving questions.
	2	Research Design: Definition, Classification , Features	4	K2(U)	Lecture Method	Quiz.
	3	Types of Research Design; Exploratory, Descriptive, Diagnostic, Experimental, Informal and Formal Experimental Designs.	6	K2(U)	BrainStorming	Assignment

Review of Literature and sampling design						
III	1	Introduction, Levels of Information, Types of Information Sources: Indexes and Bibliographies , Dictionaries, Encyclopaedias , Handbooks, Directories.	5	K2(U)	Inquiry - based approach	Check knowledge in specific situations.
	2	Sampling Design: Concept, Factors Affecting the Size of the Sample, Stage in Sample Design.	5	K3(A)	Lecture, PPT	Evaluation through short test.
	3	Characteristics, Types of Samples Design: Probability and non-probability Sampling.	5	K4(An)	Lecture Method	MCQ
Data Collection and Analysis						
IV	1	Data collection – Meaning - Methods of Data Collection	3	K2(U)	Inquiry Based Learning	concept with examples
	2	Primary Data: Observation, Interview, Surve through Questionnair and Schedule Distinction betwee Schedule and Questionnaire, Secondary Data	4	K4(An)	Group Discussion & Inquiry based learning	Evaluation through short test
	3	Processing of Data: Editing – Coding – Classification – Tabulation.	3	K1(R)	Lecture, PPT	Check knowledge in specific situation

	4	Analysis of Data: Concept , Types of Analysis, Qualitative Analysis, Content Analysis, Quantitative Analysis, Statistical Analysis of Data Arithmetic Mean -Median, Mode.	5	K4(An)	Lecture with Chalk and talk.	MCQ
Writing Research Report						
V	1	Introduction, Report Drafting, Steps: Statement of Problem and its Analysis	5	K2(U)	Lecture method & Project based learning	Recall steps
	2	Outline of Research Work, Rough Draft, Redrafting, Bibliography,	5	K2(U)	Lecture method & Project based learning	Seminar
	3	Final Draft, Contents of the Research Report Preliminary Text Main Text, Reference Material, Methods of Research Report Writing.	5	K(A)	Project based Learning	Assignment

Employability/ Entrepreneurship/ Skill Development : Skill

Development Activities (Em/ En/SD):Develop Research

Design of their own study area

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human

Values/Environment Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues : Prepare a questionnaire for the identified research problem
Assignment : Statement of the problem , Collect a few reviews of literature.

Seminar Topic: Presenting Technical Writing

Sample questions

Part A

1. Applied research is also known as _____.
- a) Pure research b) Action research c) Descriptive research d) Exploratory research
2. Researcher is required to prepare a plan of action is known as _____.
3. The total area can be divided into groups is known as _____.
4. In Sampling the lottery method is used for _____.
5. A small discussion group without a fixed questionnaire is called as _____.

Part B

1. Explain Conceptual and Empirical research.
2. What are the factors to be considered while selecting a research problem? Describe the Sampling Concepts and Terminologies.
3. What are the uses of focus group?
4. Characteristics of good sample design.
5. Describe the contents of Research report.

Part C

1. Discuss the Characteristics of research
2. Describe the steps in selecting the Research Problem
3. What are the steps in Sampling Design?
4. Explain the Probability sampling techniques
5. Explain Methods of Research Report Writing.

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