

**Department of Commerce SF-II**

**Teaching plan for the Academic year 2019-2020**

**Semester** : VI **Major Core XIV**  
**Name of the Course** : Management Accounting  
**Subject code** : AC1761

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

**Objectives:**

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

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

## Modules

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
<b>I</b>	<b>Introduction to Management Accounting</b>					
	1.	Meaning – Objective – Functions – Advantages – Limitations	4	Understand the basic concept of management accounting	Lecture with Illustration	Short test
	2.	Management Accounting Vs Financial Accounting	2	Understand the terms and conditions of management accounting and financial accounting	Lecture with PPT	Class test.
	3.	Financial Statement Analysis – comparative Statement	6	Able to analyse the financial statements	Workout the problems	Objective type test
	4.	Financial Statement Analysis –common size statement	4			Unit test
5.	Financial Statement Analysis –trend analysis.	3	Short test			
<b>II</b>	<b>Ratio Analysis</b>					
	1.	Meaning – Uses and limitations of ratio analysis	2	Understand the concept of Ratio analysis	Lecture with PPT	Class test.
	2.	Classification of ratios – Profitability ratio	6	Able to analyse the financial statements through the various ratio techniques	Workout the problems	Formative Assessment Test I
	3.	Classification of ratios - Turnover, liquidity and solvency	8			
4.	Preparation of Balance Sheet.	3	Know to prepare balance sheet with the help of ratios	Workout the problems	Unit test	
<b>III</b>	<b>Funds Analysis</b>					
1.	Preparation of schedule of changes in working capital	4	Able to prepare the working capital schedule	Lecture with PPT, do the problems	Evaluation through class test.	

	2.	Fund flow statements	5	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
	3.	Preparation of Cash flow statement.	4	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
<b>IV</b>	<b>Marginal Costing and Budgeting</b>					
	1.	Marginal Costing: Meaning, Basic concepts	2	Understand the concept of Marginal costing	Lecture with PPT	Evaluation through discussions.
	2.	Contribution– P/V ratio – Break even Analysis, Margin of Safety	2	Know to find out Breakeven point	Workout the problems	Evaluation through Assignment
	3.	Budgeting and Budgetary control – Meaning – Objectives – Advantages	3	Understand the concept of Budgeting and Budgetary control	Lecture with Illustration	Formative Assessment Test II
	4.	Classification of budgets – Fixed and flexible	4	Know to prepare budget	Workout the problems	Short test
	5.	Classification of budgets – Production and sales and cash budget.	4	Know to prepare budget	Workout the problems	Unit test
<b>V</b>	<b>Standard Costing</b>					
	1.	Meaning of standard cost and standard costing – Advantages and limitations	3	Describe the concept of Standard costing	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Variance analysis, Meaning, Types – material variance	4	Able to analyse the financial statements with standard costing techniques	Workout the problems	Formative Assessment test III
	3.	Variance analysis, Meaning, Types – labour variance- sales variance.	4	Able to analyse the financial statements with standard costing techniques	Workout the problems	Short test

**Ms.J. Jenifer**  
Course Instructor

**Dr. J. Divya Merry Malar**  
Head of the Department

**Teaching Plan for the Academic Year 2019-2020**

**Major Core XVI**

**Semester** : VI  
**Name of the Course** : Income Tax Law and Practice - II  
**Subject code** : AC1763

**Objectives**

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

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

## Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Income from Other Sources</b>					
	1.	Meaning and taxable income under other sources	3	Understand the meaning of other sources	Lecture with PPT.	Oral Test
	2.	Kinds of securities and TDS	3	Able to know the different kinds of securities and the procedure of TDS	Lecture with PPT.	Short test
	3.	Calculation of income from other sources	4	Able to calculate the income from other sources	Workout the problems and explain	Giving problems.
	4.	Interhead and intrahead adjustment (Simple problems)	4	Able to prepare tax incidence according to the residential status.	Workout the problems and explain	Class test Formative Assessment
<b>II</b>	<b>Set –off and Carry Forward of Losses</b>					
	1.	Set –off and carry forward of losses	5	Understand the meaning and procedure of Set –off and carry forward of losses	Workout the problems and explain	Short test
	2.	clubbing and aggregation of income (simple problems)	5	Able to club and aggregate income	Workout the problems and explain	Formative Assessment
<b>III</b>	<b>Deductions from Gross Total Income</b>					
	1	Deductions from Gross Total Income – 80 C, 80 CCC, 80CCD, 80 CCF	4	Understand the importance of claiming various deductions	Workout the problems and explain	Quiz
	2.	Deductions from Gross Total Income – 80 D,	4	Understand the importance of claiming various	Workout the problems and explain	Quiz Formative Assessment

		80 DD, 80 DDB, 80 E, 80 G, 80 U (simple problems)		deductions from gross total income		
<b>IV</b>	<b>Returns</b>					
	1.	Filing of return of income	3	Understand the procedure of filing returns	Lecture with PPT, discussion	Oral test
	2.	Due Date	3	Understand how to find out the due date of filing of return	Lecture with PPT, discussion	Quiz
	3.	Assessment and kinds of assessment	3	Able to understand the meaning of assessment and its kinds	Lecture with PPT	Short test
	4.	Assessment Procedure (Theory only)	3	Able to know the procedure of filing returns	Lecture with models	Assignment  Formative Assessment
<b>V</b>	<b>Assessment</b>					
	1.	Assessment of individuals	4	Able to assess the income of individuals	Workout the problems and explain	Short test
	2.	Rate of tax	3	Able to know the various tax rates for the different categories of assessee	Lecture with PPT	Oral test
	3.	Computation of income	4	Understand the method of Computation of income	Workout the problems and explain	Short test
	4.	Tax liability of individuals	5	Able to compute tax liability of individuals	Workout the problems and explain	Quiz, Formative assessment

**Dr. J. Divya Merry Malar**  
Course Instructor

**Dr. J. Divya Merry Malar**  
Head of the Department

**Teaching Plan for the Academic Year 2019-2020**  
**Human Resource Management**

**Semester** : VI **Major Core XVII**  
**Name of the Course** : **Human Resource Management**  
**Subject code** : **AC1764**

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

**Objectives**

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

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

## Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction</b>					
	1	Meaning and definition of Human Resource Management – objectives – Scope – Functions	4	Understand the objectives, scope, functions of Human Resource Management.	Lecture with Illustration	Quiz
	2	Evolution and Development of HRM - Environment of HRM	5	Understand the concept of evolution and environment of HRM	Lecture with examples	Short test
	3	Human Resource Planning: Definition – Objectives - Need Human Resource Planning Process - Barriers to HRP – Effectiveness of HRP.	7	Know the concept of HRP and its objectives and need.	Lecture with Discussion	Formative Assessment - I
<b>II</b>	<b>Job Analysis, Design and Recruitment</b>					
	1	Job analysis Concept – Uses – Process - Methods of data collection.	5	Understand the concept of job design and methods of data collection.	Lecture with PPT	Multiple choice Questions

	2	Job Design: Concept - Factors affecting Job Design - Techniques of Job Design – Enrichment of job	4	Know the concept of job design and its techniques	Lecture with PPT	Short test
	3	Recruitment: Sources of recruitment - Recruitment Process - Recruitment Practices in India - Methods of Recruitment.	7	Clear idea about Sources of recruitment	Lecture with PPT	Formative assessment - I
<b>III Selection Placement and Induction</b>						
	1	Selection: Meaning and definition – Need- Selection Process/Method –	7	Analyze the selection process	Lecture with Discussion	Formative Assessment I
<b>III</b>	2	Placement- Concept of Induction- Objectives– Benefits	4	Clear idea about Placement and induction	Lecture with PPT	Quiz
	3	Contents of Induction Program- Phases of induction Program.	5	Analyze the phases of induction program.	Lecture with PPT	Unit Test
<b>IV Career Planning and Development</b>						
<b>IV</b>	1	Career planning and Development: Concept – Need	3	Understand the term Career planning	Lecture with Discussion	Multiple choice questions

		- Career Stages				
	2	Career Planning Process - Career Development	4	Clear knowledge about Career planning process	Lecture with group discussion	Short test
	3	Concept of Employee Training-Need-Areas of training and its Importance	5	Evaluate the need as well as area of training	Lecture with PPT	Assignment
	4	Steps in Training Program.	5	Analyze the steps involved in training program	Lecture with Illustration	Formative assessment - II
<b>V</b>	<b>Performance Appraisal</b>					
	1	Concept – Meaning– Purpose – Approaches – Process of Performance Appraisal	5	Understand the purpose and process of performance appraisal	Lecture with Discussion	Quiz
	2	Methods: Traditional and Modern Methods - Problems in Performance Appraisal.	5	Understand the problems in performance appraisal.	Lecture with PPT	Formative Assessment II

**Ms. S. Anees Fathima Sumaiya**  
Course Instructor

**Dr. J. Divya Merry Malar**  
Head of the Department

**Teaching Plan for the Academic Year 2019-2020**  
**Organisational Behaviour**

**Semester** : VI **Elective Option I**  
**Name of the Course** : Organisational Behaviour  
**Subject code** : AC1765

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

**Objectives:**

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

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

## Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction</b>					
	1	Definition – Key elements of Organisational Behaviour – Nature and Scope of Organisational Behaviour --	5	Understand the key elements and scope of organizational behaviour	Lecture with PPT	Quiz
	2	Need – Challenges faced by Management – Process – Models – Foundations of Individual behavior	6	Know the challenges and models of organizational behaviour	Lecture with examples	Short test
	3	Individual and individual differences – Human behavior and its causation	5	Understand the individual characteristics and causes of human behaviour	Lecture with Group Discussion	Oral Test
<b>II</b>	<b>Personality and Perception</b>					
	1	. Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality	6	Understand the concept of personality and its various types and theories.	Lecture with Brain storming	Multiple Choice Questions

	2	Perception – Meaning – Perceptual process – Factors affecting perception –	6	Know the concept of Perception and its application	Lecture with PPT	Formative assessment
<b>III</b>	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	7	Analyze the selection process	Lecture with Discussion	Formative Assessment I
	2	Values – Concept – Types – Formation – Values and behavior. Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction.	6	Clear idea about Placement and induction	Lecture with PPT	Quiz
	3	Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behavior.	5	Analyze the phases of induction program.	Lecture with PPT	Unit Test
	<b>Group Dynamics and Organisational Conflicts</b>					
<b>IV</b>	1	Definition and characteristics of group –	6	Understand the concept of group	Lecture with Discussion	Multiple choice questions

		Theories of group formation – Types of groups – Stages of group formation		formation and its various stages		
	2	Group behaviour – Group decision making- Quality circle	5	Clear knowledge about Group behavior and Quality circle.	Lecture with group discussion	Short test
	3	Organisational conflicts– Definition– Sources– Types– Aspects– Conflict Process– Conflict Management.	5	Evaluate the concept of conflict and its process	Lecture with group discussion	Formative assessment - II
V	1	Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration.	6	Understand Job frustration and its causes	Lecture with PPT	Formative assessment
	2	Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task	7	Evaluate the concept of Stress management.	Lecture with Discussion	Quiz

		performance – manage or cope with stress.				
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**Ms. C.S.Muthumani**  
**Ms. J.Carolin Jenil Shalu**

**Course Instructor**

**Dr. J. Divya Merry Malar**

**Head of the Department**