

**Holy Cross College(Autonomous),Nagercoil-629004 Kanyakumari District, Tamil Nadu.
Nationally Accredited withA⁺by NAAC IV cycle–CGPA 3.35**

Affiliated to

Manonmaniam Sundaranar University, Tirunelveli



**DEPARTMENT OF COMMERCE (SF)
SYLLABUS FOR UNDERGRADUATE PROGRAMME**



**TEACHING PLAN
ODDSEMESTER2024-2025**

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

Programme Outcomes (POs)

POs	Upon completion of B.Com Degree Programme, the graduates will be able to:	Mapping with PEOs
PO1	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	PEO 1
PO2	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	PEO 2
PO3	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	PEO 1 & PEO 2
PO4	enhance leadership qualities, team spirit, communication skills and build confidence to face the challenges of the corporate world.	PEO 1 & PEO 2
PO5	communicate effectively and collaborate successfully with peers to become competent professionals	PEO 2 & PEO 3
PO6	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	PEO 1, PEO 2 & PEO 3
PO7	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	PEO 3

Programme Specific Outcomes (PSOs) COMMERCE

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

TEACHING PLAN FOR THE ACADEMIC YEAR 2024 – 2025

(ODD SEMESTER)

TEACHING PLAN

DEPARTMENT : COMMERCE (SF)
CLASS : I B. COM
TITLE OF THE COURSE : CORE –I: FINANCIAL ACCOUNTING
SEMESTER : I
COURSE CODE :AU231CC1

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

Learning Objectives:

1. To understand the basic accounting concepts, standards, and accounting procedure
2. 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

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

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Fundamentals of Financial Accounting					
	1	Financial Accounting– Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions	3	K1 (R)	Introductory session, Lecture with interaction	Evaluation through short test, MCQ, True/False, Short essays,
	2	Journal, Ledger Accounts– Subsidiary Books– –Trial Balance	4	K1 (R)	Lecture using Chalk and talk	Recall steps, Concept definitions
	3	Classification of Errors– Rectification of Errors–	4	K1 (R)	Lecture using videos,	Problem-solving questions
	4	Preparation of Suspense Account– Need and Preparation - Bank Reconciliation Statement.	4	K1 (R)	Group Discussion, Mind mapping	Problem-solving questions,
II	Final Accounts					
	1	Final Accounts of Sole Trading Concern-Capital and Revenue	5	K3(A)	Lecture using Chalk and Problem solving	Evaluation through short test
	2	Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account	5	K3(A)	Lecture using Chalk and Problem solving	Debate and Short test
	3	Balance Sheet with Adjustments.	5	K3(A)	Lecture using Chalk and Problem solving	Problem-solving questions,
III	Depreciation and Bills of Exchange					
	1	Depreciation- Meaning– Objectives– Accounting Treatments	3	K3(A)	Lecture using videos,	Evaluation through short test, MCQ, True/False, Short essays,
	2	Types - Straight Line	3	K3(A)	Problem solving	Problem-solving

		Method – Diminishing Balance method – Conversion method.				questions,
	3	Annuity Method– Depreciation Fund Method– Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.	3	K3(A)	Problem solving	Seminar
	4	Bills of Exchange : Definition – Specimens – Discounting of Bills –Endorsement of Bill	3	K3(A)	Lecture using Chalk and Problem solving	Evaluation through short test
	5	Collection– Noting– Renewal – Retirement of Bill under rebate– Insolvency of Acceptor – Accommodation	3	K3(A)	Lecture using Chalk and Problem solving	Problem- solving questions,
IV	Accounting from Incomplete Records					
	1	Incomplete Records - Meaning and Features - Limitations.	5	K2 (U)	Lecture using Chalk and Problem solving	Suggest idea/concept with examples, Suggest formulae, Solve problems, Explain
	2	Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit	5	K2 (U)	Lecture using Chalk and Problem solving	Solve problems
	3	Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account	5	K2 (U)	Lecture using Chalk and Problem solving	concept with examples, Suggest formula e Solve problems,

		Current.				
V	Royalty and Insurance of Claims					
	1	Meaning – Minimum Rent – Short Working – Recoupment of Short Working	5	K3 (A)	Lecture using Chalk and Problem solving	Evaluation through short test, MCQ,
	2	Lessor and Lessee – Sublease – Accounting Treatment	5	K3 (A)	Lecture using Chalk and Problem solving	Short test
	3	Insurance Claims –Calculation of Claim Amount- Average clause(Losof Stock only)	5	K3 (A)	Lecture using Chalk and Problem solving	Problem Solving

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 :

Assignment : Preparation of Final Accounts

Seminar Topic: Accounting conventions

Sample questions

Part A

1. Fire Insurance provides cover for -----assets.
2. There is no uniformity of rules or principles in maintaining the account under-----
3. Single entry does not have any set of fixed rules and principles for recording and reporting the financial transactions - True/False
4. Excess of expenditure over income is_____.
5. Depreciation is treated as an expense and debited to the profit & Loss a/c. True / False.

Part B

1. Mr.Deva keeps his books according to single entry system .His position on 1st April 2017 and 31st March 2018 as follows:.(An)

Particulars	01.04.2017	31.03.2018
Creditors	5,20,000	3,90,000
Debtors	2,85,000	2,40,000
Cash	1,90,000	3,30,000
Stock	3,00,000	2,90,000
Plant and Machinery	2,50,000	3,70,000
Furniture	2,80,000	2,50,000

Mr.Deva introduced Rs.6,00,000 as additional Capital and withdrawn Rs.30,000 p.m . Find out profit during 2017-2018.

2. What do you mean by Recoupment of Short workings?

3. Write short Notes on Minimum Rent

4. From the following information, calculate the amount of depreciation.

Particulars	Furniture	Plant
Cost (₹)	1,80,000	2,60,000
Scrap Value (₹)	5,000	10,000
Estimated Life	7 Years	8Years

5. On 1st January, X sold goods worth Rs. 1,00,000 to Y and drew a bill on Y at 3 months for the amount. Y accepted the bill and returned it to X, who endorsed the bill a month after the acceptance, in favour of a creditor Z in the settlement of his debt for Rs. 1,02,000. The bill is duly honoured at maturity. Pass the necessary journal entries in the books of X, Y and Z.

Part C

1. Mrs.Vinitha keeps her books on single entry basis.Find out the Profit or Loss made for the period ending 31st March 2004..(An)

Particulars	01.04.2003	31.03.2004
Bank balance	3,500(cr)	4,500(Dr)
Cash in hand	200	300
Stock	3,000	4,000
Sundry Debtors	8,500	7,600
Plant	20,000	20,000
Furniture	10,000	10,000
Sundry creditors	15,000	18,000

Mrs. Vinitha had withdrawn Rs.10,000 for her personal use and had introduced additional capital of Rs.,. 4,000

2. From the following details of rathika& co., while building caught fire on 25 th September 2016 and major portion of stock were destroyed, you are required to prepare a ststement of claim to be submitted to the insurance company.

3. A new Machinery was purchased for Rs. 6,00,000 on 1st April 2001. On 1st October 2002, another Machinery was purchased for Rs. 4,40,000. On 30th September 2003, the Machinery purchased on 1st April 2001 was sold for Rs. 3,40,000. Depreciation is to be provided at 10% per annum, under Straight Line method. Accounts are closed on 31st March every year. Pass journal entries and prepare Machinery account and Depreciation on Machinery account for the three years.

4. On 1st January 2003,Raman acquires the right to manufacture and sell locks from the patentee, Ravikiran, on a royalty of ₹5 per lock sold with a minimum annual rent of ₹ 50,000 payable on 31st December each year.

Number of locks sold was as follows:

Year :	2003	2004	2005	2006
Sales in Numbers:	8,000	9,000	10,000	12,000

Shortworkings are recoupable within four years. Prepare Short workings

Account.

5. X sells goods for Rs.40,000 to Y on 1st January 2018 and on the same day draws a bill on Y at three months for the amount. Y accepts it and returns it to X, who discounted it on 4th January 2018 his bank at 6% p.a. The acceptance is dishonoured on the due date and the noting charges were paid by bank being Rs.200. On 4th April 2018, Y accepts a new till at three months for the amount then due to X together with interest at 12% p.a.

Make Journal entries to record these transactions in the books of X.

Head of the Department: Dr. R. Evalin Latha Course Instructor Dr.C.K.Sunitha

DEPARTMENT : COMMERCE (SF)
CLASS : I B. COM
TITLE OF THE COURSE : CORE –II: PRINCIPLES OF MANAGEMENT
SEMESTER : I
COURSE CODE :AU231CC2

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

PRE-REQUISITE:

Students should know the conceptual frame work of business management.

LEARNING OBJECTIVES

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

COURSE OUTCOMES

Upon completion of this course the students Will be able to:		
1	remember the general concepts and importance of principles of management.	KI
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

MODULES

Total Contact hours: 75 (Including lecture, Assignment and Tests)

Unit	Module	Topics	Lecture Hours	Cognitive Level	Pedagogy	Assessment / Evaluation
I	Introduction to Management					
	1	Introduction – Meaning – Definition – Nature and Scope - Levels of Management – Importance.	4	K1 (R)	Lecture with PPT	Asking basic questions
	2	Management Vs. Administration- Management: Science or Art profession – Evolution of management thought- F.W.Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo	4	K1 (R)	Lecture and discussion	Group discussion
	3	Functions of Management- Trends and Challenges of Management- Manager's Qualification- Duties and Responsibilities	4	K1 (R)	Lecture interaction	Formative Assessment - I

II	Planning					
	1	Planning - Meaning- Definition- Nature- Scope and Functions	4	K2 (U)	Lecture with PPT	Asking basic questions

	2	Importance of Planning-Elements of Planning- Types of Planning- Planning process	4	K2 (U)	Lecture interaction	Quiz
	3	Tools and Techniques of Planning- Management by Objectives (MBO) Decision Making: Meaning.	4	K2 (U)	Lecture interaction	Oral Test
	4	Characteristics- Types-Steps in Decision Making- Forecasting	3	K2 (U)	Lecture and discussion	Formative assessment-II
	Organizing					
III	1	Organizing- Meaning- Definition- Nature and Scope- Characteristics- Importance.	4	K2 (U)	Lecture and interaction	Group Discussion
	2	Types- Formal and Informal Organization- Organization Chart.	3	K2 (U)	Lecture with PPT	Assignment - I
	3	Organization Structure: Meaning and types- Departmentalization	4	K2 (U)	Lecture and discussion	Asking general questions
	4	Authority and Responsibility- Centralization and Decentralization- Span of Management	4	K2 (U)	Lecture	Formative assessment - III
IV	Staffing					

	1	Introduction- Meaning- Definition- Concept of Staffing- Staffing	3	K2 (U)	Lecture with PPT	Quiz
	2	Recruitment- Sources of Recruitment- Modern Recruitment Methods- Selection procedure.	4	K3 (A)	Lecture interacti on	Assignment - II & Group Discussion
	3	Test- Interview- Training: Need- Types- Promotion- Management Games	4	K3 (A)	Lecture and discussi on	Open Book Test
	4	Performance Appraisal- Meaning and methods- 360 Performance Appraisal- Work From home- Managing Work from home.	4	K3 (Ap)	Lecture	Formative assessment - IV
V	Directing, Co-ordination and Control					
	1	Directing-Meaning- Theories- Communication- Types- Barriers to Communication- Measures to overcome the Barriers.	5	K3 (Ap)	Lecture Interact ion	Group Discussion
	2	Leadership- Nature- Types and Theories of Leadership- Styles of Leadership	5	K3 (Ap)	Lecture and discussio n	Oral Test
	3	Qualities of a good leader- Successful women leaders- Supervision- Co- ordination- Meaning- Techniques of	4	K3 (Ap)	Lecture with PPT	Multiple Choice questions

		co-ordination.				
	4	Control- Characteristics- Importance- Stages in the control process- Requisites of Effective control and controlling techniques- Management by Exception (MBE)	4	K3 (A)	Lecture	Formative assessment-V Assignment

Course Focusing 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 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 Selection Procedure and Management by Objectives

Sample questions

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.

Head of the Department: Dr.R.Evalin Latha

Course Instructor : Dr.K.Shajitha

DEPARTMENT : COMMERCE (SF)
CLASS : I B. COM
TITLE OF THE COURSE : ELECTIVE I: BUSINESS COMMUNICATION
SEMESTER : I
COURSE CODE : U231EC1

Course Code	L	T	P	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 concepts 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; **K4** - Analyse; **K5** - Evaluate

MODULES

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Business Communication					
	1.	Definition, Meaning, Importance of Effective Communication	2	K1	Introductory Session and Chalk & Talk Lecture	Simple Definitions Concept explanations
	2.	Modern Communication Methods and Barriers to Communication	2	K1	Cross-fertilisation of ideas and concepts	Slip Test Group Discussion

	3.	E- Communication	2	K1	Lecture with PPT	Collaborative Learning
	4.	Need and Functions of Business Letters	3	K1	Lecture using videos	Quiz - I
	5.	Essentials of Effective Business Letters and Layouts	3	K1	Youtube Videos	Formative Assessment – I
II	Trade Enquiries					
	1.	Trade Enquiries, Orders and their Execution	4	K3	Lecture with Interaction	Oral Test
	2.	Credit and Status Enquiries	2	K3	Lecture with Interaction	Question & Answer
	3.	Complaints and Adjustments	3	K3	Lecture with PPT	Formative Assessment – I
	4.	Collection Letters, Sales Letters and Circular Letters	3	K3	Brainstorming Session	Quiz - I
III	Banking Correspondence					
	1.	Types, Structure of Banking Correspondence and Elements of a Good Banking Correspondence	3	K2	Lecture using videos	Open Book Test
	2.	Meaning and Types of Insurance and Insurance Correspondence	3	K2	Lecture	Quizzes
	3.	Difference between Life and General Insurance	1	K2	Chalk and Talk	Short Essay Writing
	4.	Meaning of Fire Insurance, Kinds of Correspondence Relating to Marine Insurance	2	K2	Mind Map	Formative Assessment – I
	5.	Introduction Kinds, Stages of Agent Correspondence,	2	K2	Flipped Classroom	Quiz - I
	6.	Terms of Agency Correspondence	1	K2	Info-graphics Learning	
IV	Secretarial Correspondence					
	1.	Introduction and Duties of Secretary	1	K2	Learning Outside the Classroom	Assignment
	2.	Classification of Secretarial Correspondence	2	K2	Lecture with PPT	Infotainment Puzzle
	3.	Specimen letters	3	K2	Youtube Videos	

	4.	Agenda and Minutes of Report writing	2	K2	Storyboarding	Formative Assessment – II Quiz - II
	5.	Types of Reports	2	K2	Chalk and Talk	
	6.	Preparation of Report Writing	2	K2	Role Play	
V	Application Letters					
	1.	Application Letters	2	K3	Lecture with PPT	Peer Learning
	2.	Preparation of Resume	4	K3	Youtube Video	Assignment
	3.	Meaning and Objectives of Interview	1	K3	Chalk and Talk	Group Discussion
	4.	Techniques of Various Type of Interviews	2	K3	PPT Video	
	5.	Public Speech	2	K3	Collaborative Learning	Formative Assessment – II
	6.	Characteristics of a Good Speech	3	K3	Lecture	Quiz - II

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

Activities (Em/ En/SD): Prepare a trade enquiry letter to start ZEE School.

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

Activities related to Cross Cutting Issues:

1. List out the various stages of Agent correspondence.
2. Draft a minutes for the business meet.

Assignment: 1. Prepare a well-structured resume. (Online)

2. Draft an agenda for the upcoming meeting. (Offline)

SAMPLE QUESTIONS

PART A

1. The word communication is derived from the _____ word 'communis'.
a) French b) Latin c) Spanish d) English
2. How many stages are there in the listening process?
a) 5 b) 4 c) 3 d) 2
3. ISP stands for _____.
4. Wedding letter is the form of social letter.

5. Application may be solicited or unsolicited.

PART B

1. Discuss the importance of effective communication.
2. Draft a collection letter.
3. Recall the difference between life and general insurance.
4. Explain the duties of secretary.
5. List out the objectives of personal interview.

PART C

1. Briefly explain the essentials of effective business letters..
2. Enumerate orders and their execution in trade enquiries.
3. List out the kinds of insurance.
4. Elucidate the classification of secretarial correspondence.
5. Explain the techniques of various types of interviews.

Head of the Department: Dr. R. Evalin Latha

Course Instructor Dr. A. Franklin Ragila

TEACHING PLAN

DEPARTMENT : COMMERCE (SF-I)
CLASS : III B.Com
TITLE OF THE COURSE : MAJOR CORE CORPORATE ACCOUNTING
COURSE CODE : AC2051

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

Modules

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

Unit	Module	Topics	Lecture hours	Cognitive level	Pedagogy	Assessment / Evaluation
I	Introduction to Shares					
	1	Meaning, Issue of Shares, Securities Premium	3	K2(U)	Lecture Discussion	Evaluation through: Quizzes Test
	2	Discount on Issue of Shares ,Under Subscription, Over Subscription.	3	K1(R)	Problem Solving	Giving problems and checking the answers
	3	Pro-rata Allotment, Calls in Arrears, Calls in Advance.	3	K2(U)	Interaction and Problem solving	Train to solve homework problems in the blackboard
	4	Forfeiture of Shares, Reissue of Forfeited Shares, Surrender of Shares.	3	K2(U)	Lecture by using chalk and talk method	Asking questions
	5	Debentures: Meaning, Features, Classes of Debentures, Shares Vs. Debentures	3	K3(Ap)	Case Studies	Presentations

II	Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares					
	1	Meaning, Issue and Redemption, Legal Provisions	3	K2(U)	Lecture Interaction	Evaluation through:

						Oral test
2	Sources of Redemption	3	K5(E).	Discussion by using chalk & talk method		Giving home work
3	Capital Redemption Reserve.	3	K3(Ap)	Lecture and Problem Solving		problems and check the answers
4	Valuation of Goodwill. Simple Profit Method, Super Profit Method, Annuity Method	3	K3(Ap)	Blended learning		Quiz through Google Classroom
5	Valuation of Shares. Methods of Valuation of Shares, Net Asset Method, Yield Method.	3	K3(Ap)	Discussion & Problem Solving		I Internal Test

III	Profit Prior to Incorporation and Final Accounts 2013					
1	Nature of Profit or Loss, Ascertainment of Profit or Loss Prior to Incorporation	4	K2(U)	Inquiry-Based Learning		Evaluation through: Quizzes
2	Calculation of Sales Ratio, Calculation of Weighted Ratio, Final Accounts	5	K3(Ap)	problem solving Group Discussions		Assignment critical thinking, and problem-solving skills. Interactive Sessions

	3	Preparation of Company Financial Statements, Preparation of Company Balance Sheet, Computation of Managerial Remuneration.	5	K2(U)	Assign exercises for practice to reinforce learning	Practice Exercises

IV	Internal and External Reconstruction					
	1	Alteration of Share Capital, Internal Reconstruction or Capital Reduction, Procedure for Reducing Share Capital	4	K1(R)	Lecture And problem solving	Evaluation through: Short test
	2	Accounting Entries on Internal Reconstruction, Preparation of Balance Sheet	4	K5(E)	Lecture by using chalk & talk method	Practice Exercises Homework
	3	Amalgamation as Per AS 14, Calculation of Purchase Consideration	5	K3(Ap)	Numerical Problems Step-by-step Solution	Class Participation
	4	External Reconstruction	2	K2(U)	Lecture with ppt Discussion	

V	Liquidation of Companies					
	1	Meaning, Difference between Liquidation and Insolvency	3	K2(U)	Collaborative Learning	Evaluation through: Peer Learning
	2	Order of Payment and Treatment of Preferential creditors	3	K3(Ap)	Lecture by using chalk and talk method	Ask to solve problems in the class itself Homework
	3	Calculation of liquidator's remuneration	3	K5(E)	Discussion and problem solving	assignments Quiz through Google Classroom
	4	Contributories	2	K3(Ap)	Blended learning	II Internal Test
	5	Liquidators' Statement of Account	3	K2(U)	Lecture Discussion	

Sample questions

Part –A

1. Alteration of capital is affected if it is authorized by the
 - a) Memorandum of association
 - b) Articles of association
 - c) Shareholders
 - d) Creditors
2. No journal entry is required for the cancellation of _____ share capital.
 - a) Unissued
 - b) Issued
 - c) Paid up
 - d) Subscribed
3. A contributory is a
 - a) Creditor
 - b) Shareholder
 - c) Debenture holder
 - d) Convertible debenture holder
4. The first item in the order of payment to be made by the liquidator is _____
 - a) Liquidation expenses
 - b) Liquidator's remuneration
 - c) Secured Creditors
 - d) Debenture holder
5. Journal entry is required for the cancellation of Subscribed share allotment- T/F

Part – B

1. A purchasing company agrees to issue three shares of Rs. 10 each paid up at market value of Rs.15 per share for every 5 shares in the vendor company.

Find out the number and amount of shares to be issued by the purchasing company if the vendor company has 1,00,000 shares of Rs.10 each Rs.5 paid up.
2. SAN Company Ltd. Passed resolution and received sanction of the court for the reduction of share capital by Rs.2,50,000. After the arrangement, the credit balance of capital reduction account was RS. 2,50,000. The amount available was utilised for write off Profit and Loss a/c (Dr.) Rs.1,05,000, reducing the value of Plant and Machinery Rs.45,000, Goodwill Rs.20,000, Investment rs.40,000. The balance available would be transferred to Capital Reserve. Pass journal entry.
3. Recall Capital reduction account.
4. From the particulars given below, ascertain liquidator's remuneration:

Creditors to be paid	Rs. 60,000
Amount available on hand	Rs. 44,000

Commission to be given on the amount paid to creditors 10%.
5. The amount due to unsecured creditors is Rs. 3, 00,000. The amount available for unsecured creditors before charging commission is Rs. 1, 03,000.

3% commission is to be paid on the amount paid to unsecured creditors. Calculate liquidator's remuneration.

Part – C

1. Calculate purchase consideration:
 - i) A cash payment equivalent to Rs.3 for every Rs. 10 shares in G Ltd. (No. of shares 1,20,000)
 - ii) The issue of 90,000 shares of Rs.10 fully paid in W Ltd, having an agreed value of Rs.12 per share.
 - iii) The issue of 5% debentures of W Ltd. For 6% debenture of G Ltd. (Rs. 1,00,000) at a premium of 20%.
2. The company B takes over the Business of company A. The value agreed for various assets is Goodwill Rs.22, 000, Land and Buildings Rs.25,000, Plant and Machinery Rs. 24,000, Stock Rs.13,000, Debtors Rs.8,000. B company does not take over cash but agree to assume the liability of sundry creditors at Rs. 5,000.

Calculate purchase consideration.

3. The amount due to unsecured creditors is Rs. 3, 00,000. The amount available for unsecured creditors before charging commission is Rs. 1, 03,000.

3% commission is to be paid on the amount paid to unsecured creditors. Calculate liquidator's remuneration.

4. The following scheme of reconstruction was approved by R Ltd.

1) The shareholders to receive in lieu of their present holding of 50,000 shares of Rs.10 each, the following:

- i) Fully paid ordinary shares equal to $\frac{2}{5}$ of their holdings.
- ii) 5% preference shares to the extent of $\frac{1}{5}$ of the above ordinary shares.
- iii) Rs. 60,000, 6% debentures.

2) The goodwill which stood at Rs. 3,00,000 was written down to Rs. 1,50,000.

3) Plant and Building were written down by Rs. 20,000 and rs.30,000 respectively.

Pass Journal entries.

5. . Balance Sheet of a company as on 31st March 2007.

Liabilities	Rs.	Assets	Rs.
Share Capital (Rs.10)	1,00,000	Fixed Assets	50,000
Creditors	50,000	Current Assets	30,000
		Profit & Loss a/c	50,000
		Goodwill	20,000
	1,50,000		1,50,000

Reduce Rs.7 per share and wipe off losses. Give journal entries.

TEACHING PLAN
DEPARTMENT : COMMERCE
SEMESTER V
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						
I	1	IndianContractAct-1872: Introduction of Law- Sources-Definition- Obligation - Essentials and Classification	4	K2 (U)	Lecturing and discussion	Asking questions and test.
	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	4	K2 (U)	Discussing illustrative	Oral test and quiz

		Consideration -Section25 - Explanation			events from social behaviours	
	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	5	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	4	K3 (Ap)	Lecturing with case study	Assignment work and case note
	3	Wagering Agreement - Insurance Contract - Difference between Wagering Contracts and Contingent Contracts.	5	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 - Discharge by Law - Discharge by Death	4	K2 (U)	Lecturing with case study and examples	Quiz
	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	5	K4 (An)	Lecture with Group discussions	Test
	2	Electronic Records Signatures and Certificates - Duties - Penalties	5	K4 (An)	Lecture with examples	Oral test
	3	Compensation – Cyber Appellate Tribunal – Offence – Revision.	4	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)

Sample questions (minimum one question from each unit)

Part A

- 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.

Head of the Department : Dr.R.Evalin Latha Course Instructor :Dr. J. Jenifer

TEACHING PLAN

DEPARTMENT : COMMERCE (SF-I)
CLASS : III B.Com
TITLE OF THE COURSE : INCOME TAX LAW AND PRACTICE - I
COURSE CODE : AC2053

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2053	6	-	-	4	6	75	25	75	100

Objectives

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

COURSE OUTCOMES

COs.	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 Non-resident.	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

Teaching Plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Income Tax					
	1.	Meaning of Income Tax, Important Terms: Assessment Year, Previous Year, Person, Assessee and Income	1	K2	Introductory Session and Chalk & Talk Lecture	Slip Test Collaborative

	2.	Concept of Income	1	K2	Lecture	Learning
	3.	History of Income Tax in India	1	K1	Lecture	
	4.	Residential Status: Individual, Hindu Undivided Family, Firm & Association of Persons and Company	2	K2	Youtube Videos	Quiz - I
	5.	Incidence of Tax and Kinds of Income	1	K1 & K2	Lecture with PPT	Formative Assessment – I
	6.	Problems on Residential Status and Incidence of Tax	4	K3	Problem Solving	Test
II	Income from Salary					
	1.	Meaning, Basis of Charge and Features	1	K1 & K2	Lecture with Interaction	Oral Test
	2.	Scope, Allowances and Perquisites	2	K3	Chalk and Talk	Question – Answer
	3.	Profits in lieu of Salary and Deductions from Salary	4	K1 & K3	Problem Solving	Formative Assessment – I
	4.	Computation of Taxable Salary	5	K3	Problem Solving	Quiz - I
III	Income from House Property					
	1.	Basis of Charge and Composite Rent	1	K2	Lecture using PPT	Quizzes
	2.	Determination of Gross Annual Value and Net Annual Value	2	K3	Problem Solving	Slip Test
	3.	Interest on Housing Loan and Recovery of Unrealised Rent	1	K3	Problem Solving	
	4.	Self-occupied, Let Out, Let Out with Arrears of Rent, Let Out with Composite Rent	2	K1 & K3	Problem Solving	Homework
	5.	One House Let out and Another House Self Occupied	2	K1 & K3	Problem Solving	Formative Assessment – I
	6.	Part of the House Let Out and Part of the House Self Occupied	2	K1 & K3	Problem Solving	
	7.	Part of the Year Let Out and Part of the Year, Let Out with Vacancy, Co-owners	2	K1 & K3	Problem Solving	Quiz - I
	8.	Computation of House Property Income	7	K3	Problem Solving	
IV	Income from Business or Profession					
	1.	Meaning of Business, Profession, Vocation and	2	K1 & K2	Lecture discussion	Assignment

		Basis of Charge				Peer learning Formative Assessment – II Quiz - II
2.		Deductions, Expenses, Expressly Disallowed and Deemed Profits	3	K2	Lecture with PPT	
3.		Computation of Income from Business	5	K3	Problem Solving	
4.		Income from Medical, Legal, Accounting Profession	5	K3	Problem Solving	
V	Capital Gains and Income from Other Sources					
1.		Capital Gains: Basis of Charge, Meaning of Capital Assets: Self-generated Assets, Short Term and Long Term Capital Assets	2	K2	Lecture with PPT	Oral Test Assignment
2.		Transfer, Cost of Acquisition and Cost of Improvement	2	K2	Youtube Video	
3.		Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.	3	K3	Chalk and Talk	Class Test
4.		Income from Other Sources: Dividend, Winnings from Lotteries, Crossword Puzzles, Horse Race and Card Games etc.,	2	K3	Problem Solving	Group Discussion
5.		Rental Income from Letting of Machinery, Plant or Furniture	2	K3	Problem Solving	Formative Assessment – II
6.		Family Pension, Interest on Securities, Interest on Compensation	1	K3	Problem Solving	
7.		Amount not Deductible in computing the income	1	K3	Problem Solving	Quiz - II
8.		Deemed Income chargeable to tax	2	K3	Problem Solving	
9.		Computation of Income from Other Sources	4	K3	Problem Solving	

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

Activities (Em/ En/SD): List out the items included in the income from other sources.

Assignment: Explain the types of residential status (Online)

Sample questions

Part A

- Who may be Not-ordinarily resident from the following?
a) Firm b) Company c) AOP d) HUF
- Education allowance is exempted for _____ child/children.
a) 1 b) 2 c) 3 d) 4
- The annual value of a house property is Rs. 40,000. Standard deduction under sec. 24 (a) shall be _____.
- Chartered Accountant is a _____.
a) profession b) vocation c) business d) company
- Capital gains on depreciable are always tax free. Say True/False.

Part B

- Discuss the basic and additional conditions of residential status of an assessee.
- Mr. P is employed in a private company at Rs. 70,000 p.m., Rs. 6,000 p.m. as DA and Rs. 10,000 p.a. as commission during the previous year. He received Rs. 2,000 p.m. as HRA. He paid Rs. 2,500 p.m. as rent. Compute the HRA exempted from tax.
- Recall the term co-ownership.
- Profit & Loss of M/s. Balaji & Traders shows a net profit of Rs. 1,00,000 after debiting the amount withdrawn for personal expenses of Rs. 10,000, Life insurance premium Rs. 15,000, Income tax Rs. 22,000, expenses relating to income tax proceedings Rs. 15,000 and municipal tax relating to the self-occupied property Rs. 1,400. Compute his taxable income under the head profit from business.
- Mr. Manu purchased a plot in 2006-07 for Rs. 4,88,000. It was sold on 15-1-2024 for Rs. 1,68,000 and he paid Rs. 1,00,000 as brokerage. He invested Rs. 2,00,000 in NHAI bonds on 31-3-2024 and Rs. 3,10,000 in bonds issued by RECL on 1-8-2023. Compute his taxable capital gains, if he CII for 2006-07 was 122 and for 2024-25 is 331.

Part C

- Mr. John, a foreign player, comes to India since 2009-10 every year to play cricket and stays here for 120 days. Compute his residential status for the AY 2024-25.
- Mr. A is a District Magistrate of Agra. He is living in a furnished bungalow provided by the Govt free of rent. His salary is Rs. 65,000 p.m. The rent of unfurnished bungalow as per Govt rule is Rs. 1,000 p.m., but its fair rental value is Rs. 7,500 p.m. He is provided with furnitures of the value of Rs. 20,000. He is getting Rs. 500 p.m. as entertainment allowance and 10% D. A. Compute his taxable salary.
- Mr. Abishek owns a house at Kanpur, the municipal value of which is Rs. 30,000 and fair rent Rs. 35,000 p.a. During the previous year the house is used by him for his own residence from 1st April, 2022 to 30th June 2022 and is let out Rs. 3,000 p.m. from 1st July, 2022 for residential purpose. The house owner incurred the following expenses during the previous year:
Municipal tax Rs. 4,500, Repair Rs. 6,000, Fire insurance premium Rs. 4,000, Land revenue Rs. 4,500 and Ground rent Rs. 3,000. He took a loan of Rs. 40,000 @ 18% interest p.a. for the construction of the house as on 1st April 2018. The construction was completed on 31st March, 2020. No amount has been paid so far.
Compute the taxable income from house property for the AY 2024-25.
- Mr. Smith is a M.P. from Ahmedabad. He has submitted the following particulars of income for the year ending 31.3.2022.
 - Agricultural income from land in Sri Lanka Rs. 15,000

2. Daily allowance as M.P. Rs.15000
3. Salary as a M.P. Rs.36000
 4. Salary for a part-time Job with a firm Rs.21000
5. Royalty from a coalmine Rs.20000 and spent Rs.3000 for collecting royalty income
6. 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.
7. Dividends from a co-operative society Rs.5000. Collecting charges Rs.100

Calculate his income from other sources.

5. Compute income from other sources of Mr. Arun from particulars given below for the Ay 2023-24.
 1. Interest (gross) on deposits with a company Rs. 10,000
 2. Remuneration received from University for working as an examiner Rs. 8,000
 3. Royalty for writing books Rs.80,000
 4. He spent on writing these books Rs. 20,000
 5. Family pension received Rs. 48,000.

Head of the Department : Dr.R.Evalin Latha Course Instructor : Dr.R.Evalin Latha

TEACHING PLAN**DEPARTMENT : COMMERCE (SF-I)****CLASS : III B.COM****TITLE OF THE COURSE: XIV RESEARCH METHODOLOGY****SEMESTER V****COURSE CODE : AC2054**

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2054	5	-	-	4	4	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-5	K2 (U)
CO-2	formulate the research problem for preparing research design	PSO-5	K3 (C)
CO-3	identify the methods of collecting data	PSO-5	K1(R)
CO-4	make use of statistical tools to analyse the data	PSO-5	K3(A)
CO-5	preparation of research report	PSO-5	K3 (C)

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

nit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Research					
	1	Concept – Definition – Characteristics - Objectives – Nature – Importance of Research	4	K2 (U)	Lecture and Group Discussion,	Evaluation through short test, MCQ, True/False, Short essays, Concept explanations, Short summary or overview

	2.	Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical– ExploratoryandSurvey	4	K2 (U)	Lecturewith Interaction and videos	Askingquestions Slip Test Formative Assessment–I
II						
Research Problem and Research Design						
	1	Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem.	4	K3 (C)	Lectureand Discussion	Evaluation through: AskingQuestions
	2	Stepsinselectingthe Research Problem – Research Design: Definition – Classification – Features	4	K3 (C)	Lecturewith PPT	Short essays, Concept explanations
	3	Types of Research Design; Exploratory – Descriptive Diagnostic Experimental ResearchDesign	4	K3 (C)	Lecturewith Discussion	Recall Concept, definitions
III						
Review of Literature and Sampling Design						
	1	Review of Literature – Introduction – Levels ofInformation – Types ofInformationSources: Indexes and Bibliographies – Dictionaries – Encyclopedias– Handbooks– Directories	4	K1(R)	Peer tutoring, Group discussion	Class test
	2	Sampling Design: Concept – Factors Affecting the Size of theSample– Stagesin Sample Design – Sample Design Characteristics	4	K1(R)	Lecturewith Interaction and Mind mapping,	Assignment, MCQ

	3	Types of Sample Design: Probability and Non-probability Sampling	4	K1(R)	Lecture using videos,	Short summary or overview
IV	Data Collection and Analysis					
	1	Data collection – Meaning - Methods of Data Collection – Primary Data: Observation– Interview – Survey through Questionnaire and Schedule– Distinction between Schedule and Questionnaire	4	K3(A)	Lecture using Chalk and talk	Short test
	2	Secondary Data – Sources- Processing of Data: Editing– Coding – Classification – Tabulation.	4	K3(A)	Lecture with Interaction	Asking Questions
	3	Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis – Statistical Analysis of Data: Arithmetic Mean – Median – Mode	4	K3(A)	Lecture with Interaction	Short essays, Concept explanations,
V	Writing Research Report					
	1	Introduction–Report Drafting	4	K3 (C)	Lecture with Interaction and Mind mapping,	short test, MCQ, True/False, Short essays,
	2	Steps: Statement of Problem and its Analysis–Outline of Research Work – Rough Draft – Redrafting – Bibliography	4	K3 (C)	Peer tutoring, Group discussion	Assignment, MCQ
	3	Final Draft- Contents of the research	4	K3 (C)	Lecture using videos,	Short summary or overview

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

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

Activities related to Cross Cutting Issues :

Assignment :

1. Why tabulation is considered essential in a research study?
2. Narrate the characteristics of a good table.

Seminar Topic:

Types of research design

Sample questions

Part A

1. _____ consists of series of action or steps in necessary to effectively carry out research
2. The _____ deal with the method of selecting items to be observed for the given study.
3. Statement I : Sample sizes for qualitative research vary by technique but are generally small.
Statement II : Qualitative research involves non – probability sampling.
 - a) Both the statements are true
 - b) Both the statements are false
 - c) Statement I is true and Statement II is false
 - d) Statement I is false and Statement II is true
4. The ----- is one which gives emphasis on simplicity and attractiveness.
5. The data relating to some time period for a given inferences from the collected facts. T/F

Part B

1. Recall the difference between experiment and survey.
2. Discuss the features of a good design.
3. What are the guiding considerations in the construction of questionnaire?
4. List out the process of data analysis
5. Write a note on the Bibliography and its importance in the context of research report

Part C

1. Elaborate the types of research
2. Explain the significance of research design
3. Discuss interview as a technique of data collection
4. Elaborate the factors affecting the sample size
5. Discuss the contents of research

Head of the Department: Dr. R. Evalin Latha Course Instructor Dr.C.K.Sunitha