

Holy Cross College (Autonomous), Nagercoil **Kanyakumari District, Tamil Nadu.**

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

Affiliated to
Manonmaniam Sundaranar University, Tirunelveli



Department of Corporate Secretaryship



TEACHING PLAN **ODD SEMESTER 2025 – 2026**

Vision

To foster professional corporate leadership visualizing innovation, integration, excellence and sustainable growth.

Mission

- To develop professional skills and competencies in students.
- To act as a driving force for students to carryout research on contemporary issues in corporate sector.
- To initiate strategic approach in analysing and evaluating challenging problems and in decision making.
- To develop lateral thinking in students to be leaders of determination and commitment with global outlook.

Programme Educational Objectives (PEOs) COMMERCE

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) COMMERCE

POs	Upon completion of B.Com Degree Programme, the graduates will be able to	Mapping with PEOs
PO1	obtain knowledge and skills to pursue higher studies in the relevant field of Commerce.	PEO1
PO2	develop various managerial and accounting skills for better professional opportunities in public and private sectors.	PEO2
PO3	strengthens their capacities of creativity in varied areas of commerce and industry ideas to enhance entrepreneurial skills for economic independence.	PEO1& PEO2
PO4	enhance leadership qualities, team spirit , communication skills and build confidence to face the challenges of the corporate world.	PEO1 & PEO2
PO5	communicate effectively and collaborate successfully with peers to become competent professionals	PEO2 & PEO3
PO6	absorb ethical, moral and social values in personal and social life leading to highly cultured and civilized personality	PEO1, PEO2 & PEO3
PO7	participate in learning activities throughout life, through self-paced and self-directed learning to develop knowledge and skills.	PEO3

Programme Specific Outcomes (PSOs) B.Com Corporate Secretaryship

PSOs	Upon completion of B.Com Corporate Secretaryship Degree Programme, the graduates will be able to	Mapping with POs
PSO1	a concrete exposure to the concepts of Accounting, General Laws, Finance, Governance, CSR and Management.	PO1, PO 2
PSO2	imparting specific knowledge on Company law and secretarial practice.	PO2 & PO4
PSO3	motivate to become an entrepreneur and nurture the entrepreneurial skills.	PO2 & PO7
PSO4	hands on training in GST and Income tax returns filing, Accounting Software, Corporate Correspondence, venture creation and industrial training.	PO 6 & PO7
PSO5	train to develop managerial skills individually and collectively for better corporate management at local and global level.	PO5 & PO7

Department : B.Com Corporate Secretaryship
Class : I Year
Title of the Course : CORE COURSE I: FINANCIAL ACCOUNTING
Semester : I
Course Code : JU241CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241CC1	5	-	-	-	5	5	75	25	75	100

Learning Objectives:

1. To understand the fundamentals of accounting and the preparation of financial statements.
2. To gain knowledge on accounting for non-trading organisations.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	recall and explain the fundamentals of accounting and the preparation of financial statements	K1
2.	explain and preparation of income and expenditure account and balance sheet for non-trading organisations.	K2
3.	accounting under single entry system	K2
4.	knowledge of average due date and account current	K2, K3
5.	classify, apply and compute the different methods of depreciation	K3

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment hour	Cognitive level	Pedagogy	Student Centric Method	E -Resources	Assessment/ Evaluation
I	FINAL ACCOUNTS								
	1.	Introduction to Final Accounts	2	1	K1	Lecture and PPT	Brainstorming	accountingstudyguide.com	Oral Quiz
	2.	Adjustments in Final Accounts	3		K2	Case-based Teaching	Group Discussion	accountingcoach.com	Class Test
	3.	Closing Stock, Outstanding & Prepaid Items	3	1	K2	Interactive Examples	Think-Pair-Share	futureaccountant.com	Problem Solving
	4.	Depreciation & Provisions	3		K3	Activity-based	Peer Teaching	accountingstudyguide.com	Practical Problems
	5	Final Account Preparation with Adjustments	2		K3	Demonstration	Role Play – Accountant	slideshare.net	Mini Project
II	ACCOUNTING FOR NON-TRADING CONCERN								
	1.	Concept of Non-Trading Concerns	2	1	K1	Chalk & Talk	Q&A	accountingcoach.com	Quiz
	2.	Receipts & Payments Account	3		K2	Real-world Examples	Pair Activity	futureaccountant.com	MCQ Test
	3.	Income & Expenditure Account	2		K2	Lecture with Flow Charts	Case Solving	slideshare.net	Practical Worksheet
		Balance Sheet Preparation	2	1	K3	Hands-on Teaching	Simulation	YouTube: Non-Trading A/c	Written Test
	4.	Distinction: Trading	3	1	K2	Comparative Tables	Group Presentation	accountingstudyguide.co	Group

		vs. Non-trading						m	Quiz
III	SINGLE ENTRY SYSTEM								
	1.	Meaning and Features	2	1	K1	Blackboard & Charts	Concept Mapping	futureaccountant.com	Oral Questions
	2.	Comparison: Single vs. Double Entry	2		K2	Comparison Chart	Peer Discussion	accountingcoach.com	Venn Diagram Activity
	3.	Statement of Affairs Method	4		K2	Solved Examples	Case Study	slideshare.net	Assignment Problem
	4.	Conversion Method	2	1	K3	Step-by-Step Teaching	Interactive Quiz	YouTube: Accounting Basics	Problem Solving
	5	Limitations & Applications	2	1	K2	Scenario Analysis	Panel Discussion	accountingstudyguide.com	Reflective Report
IV	AVERAGE DUE DATE & ACCOUNT CURRENT (15 Hours)								
	1.	Concept of Average Due Date	2	1	K2	Whiteboard Method	Case Study	accountingcoach.com	Concept Quiz
	2.	Calculation with Holidays	3		K3	Worked Examples	Illustrative Discussion	futureaccountant.com	Practical Problem
	3.	Account Current – Meaning & Need	2	1	K1	Lecture with Scenarios	Student-led Board Work	slideshare.net	Oral Assessment
	4.	Forward, Product, Periodical Balance Methods	3		K3	Computation-based Learning	Chart Making	YouTube Tutorials	Assignment Submission
	5.	Insurance Claims – Average Clause	3		K3	Case Analysis	Hands-on Practice	slideshare.net/RahulChauhan50	Mini Case Study
V	DEPRECIATION								
	1.	Meaning & Causes of	2	1	K1	Lecture + Notes	Interactive Q&A	accountingcoach.com	Conceptual

		Depreciation							Test
	2.	Straight Line Method	3		K2	Board Practice	Group Exercise	futureaccountant.com	Problem Solving
	3.	Diminishing Balance Method	3	1	K3	Step-by-Step Explanation	Peer Problem Solving	YouTube Videos	Assignment Problem
	4.	Comparison of Methods	2		K2	Comparative Learning	Group Debate	slideshare.net	Quiz
	5.	Depreciation in Final Accounts	2	1		Integrated Practice	Real-case Based Practice	accountingstudyguide.com	Practical Test

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Employability**
Activities (Em/ En/SD): **Hands-on training** in preparing Final Accounts and Bank Reconciliation Statements using spreadsheets or Tally.

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

Activities related to Cross Cutting Issues: Debates on "Professional Ethics vs. Profit Maximization".

Assignment :

- 1.Prepare a complete set of final accounts with at least five adjustments for a fictional sole trader.
- 2.Prepare income & expenditure account and balance sheet for a sports club from a given Receipts and Payments account.
- 3.From given data, prepare a final statement of affairs and calculate the profit using the conversion method.

Sample Question Paper PART – A (1 Mark)

I. Choose the correct answer:

1. Final accounts of a sole trader include: K1 , CO 1
 - a) Trading A/c
 - b) Profit & Loss A/c
 - c) Balance Sheet
 - d) All the above
2. Depreciation is charged on: K1 , CO 1
 - a) Land
 - b) Cash
 - c) Building
 - d) Capital
3. Which of the following is not a feature of single-entry system? K1, CO 1
 - a) Cash transactions recorded
 - b) Nominal accounts maintained
 - c) Personal accounts partially maintained
 - d) Incomplete records

II. Fill in the blanks:

4. Income and Expenditure account is prepared by _____ organisations. K2 , CO1
5. In Account Current, the product method involves multiplying the amount with the _____. K2 ,CO 1

6. Under straight-line method, depreciation remains _____ every year. K2 , CO 1

III. State True or False:

7. Prepaid expenses are shown on the credit side of the Profit & Loss A/c. K2 , CO1

8. Average due date helps in determining interest on mutual dues. K2 , CO 1

PART – B (6 Marks)

1. From the following trial balance, prepare Trading Account for the year ended 31st March 2024:

Purchases: ₹40,000 (K4 , CO2)

Sales: ₹80,000

Opening Stock: ₹15,000

Wages: ₹5,000

Closing Stock: ₹20,000

2. Adjust the following in Final Accounts:

Rent Outstanding: ₹2,500

Commission Received in Advance: ₹1,000

Depreciation on Machinery @10% (Cost ₹50,000)

Insurance prepaid: ₹1,200 (K3 , CO1)

3. Prepare Receipts and Payments Account from the following:

Opening Cash: ₹5,000

Subscriptions Received: ₹12,000

Donations: ₹6,000

Salaries Paid: ₹8,000

Stationery: ₹1,000

Rent: ₹2,000 (K3 , CO4)

Using the above and additional data (e.g. Outstanding Rent, Depreciation, Prepaid Expenses), prepare Income & Expenditure Account for 2023. K4 , CO 3

4. Average Due Date and Account Current Calculate Average Due Date for: (K4 , CO 3)

₹2,000 due on Jan 10

₹3,000 due on Jan 20

₹5,000 due on Jan 30

(Base date: Jan 1)

5. Prepare Account Current (Product Method) for: (K4 , CO 3)

Jan 1: ₹5,000 due

Jan 10: Sold goods – ₹2,000

Jan 15: Received cash – ₹1,000

Jan 20: Bought goods – ₹3,000

(Interest @10% p.a., up to Jan 31)

Calculate depreciation for 3 years on machinery costing ₹60,000 using Straight Line Method @10% p.a. (K4 ,CO3)

PART – C (6 Marks)

1. Final Accounts of Sole Trader –Trial Balance of Mr. Ramesh as on 31.03.2024 (K1 ,CO4)

Particulars	Dr (₹)	Cr (₹)
Capital		1,50,000
Drawings	10,000	
Purchases	80,000	
Sales		1,20,000
Wages	10,000	
Salaries	8,000	
Rent	6,000	
Insurance	3,000	
Furniture	20,000	
Debtors	25,000	
Creditors		18,000
Opening Stock	30,000	

Cash in hand	5,000	
Total	1,97,000	2,88,000

Adjustments:

- Closing Stock: ₹40,000
- Rent Outstanding: ₹1,500
- Insurance Prepaid: ₹500
- Depreciate Furniture @10%
- Provision for Doubtful Debts @5% on Debtors

2. Income & Expenditure A/c – R&P A/c in Table

Receipts and Payments Account of Shanthi Club for the year ended 31.03.2024 (K2,CO4)

Receipts	₹	Payments	₹
Opening Cash Balance	10,000	Rent Paid	12,000
Subscriptions Received	50,000	Salaries Paid	18,000
Donations	20,000	Printing & Stationery	2,000
Interest on Investments	5,000	Sports Equipment Purchased	15,000
Total	85,000	Total	85,000

Additional Information:

- Subscriptions Outstanding: ₹5,000
 - Subscriptions in Advance: ₹3,000
 - Salaries Outstanding: ₹3,000
 - Rent Outstanding: ₹2,000 Depreciation on Sports Equipment: ₹1,500
- Income & Expenditure from R&P with Adjustments

3. Receipts and Payments of Green Sports Club for the year ended 31.03.2024

Receipts	₹	Payments	₹
Subscriptions	36,000	Electricity	5,000
Donations	12,000	Wages	14,000
Interest Received	4,000	Office Expenses	3,000
Opening Balance	8,000	Closing Balance	?
Total	60,000	Total	60,000

Adjustments:

- Subscriptions Outstanding: ₹4,000
- Wages Outstanding: ₹2,000
- Depreciation on Office Equipment: ₹1,000
- Electricity Prepaid: ₹1,000

4. Depreciation – Diminishing Balance Method

Machinery purchased: ₹2,00,000 on 1st April 2022

Depreciation @20% p.a. Diminishing Balance

Prepare Machinery A/c for 3 years (K4 ,CO4)

5. Depreciation – Straight Line Method

Machinery purchased: ₹2,00,000 on 1st April 2021

Depreciation @10% p.a. SLM

Prepare Machinery A/c for 3 years (closing on 31st March annually) (K4, CO4)

Department : B.Com Corporate Secretaryship
Class : I Year
Title of the Course : Core Course II - Corporate Correspondence
Semester I
Course Code : JU241CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241CC2	5	-	-	-	5	5	75	25	75	100

Learning Objectives:

1. To demonstrate the knowledge communication in business environment.
2. To learn the basic understanding of drafting of legal deeds and documents.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	inherit the knowledge on introduction to communication.	K1
2.	identify & analyses the different types of communication.	K2
3.	develop and demonstrate the knowledge communication in business environment.	K2,K3
4.	learn the basic understanding of drafting of legal deeds and documents.	K3
5.	enlighten the methods of drafting response and replies.	K3

Teaching Plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation
I	Introduction to Communication								
	1.	Concept of Communication – Meaning, Definition, Process	3	1	K1 (R)	Lecturing	Think-pair-share	YouTube educational videos, Google Slides	MCQ-based Quiz with peer discussion
	2.	Need, Feedback, Principles of effective Communication – Barriers to Communication:	3		K2 (U)	Active Learning	Discussions, brainstorming	PPTs, Case-based examples	Oral viva and Reflective Q&A
	3.	Physical, Semantic/Language, Socio-Cultural and Psychological	3	2	K2 (U)	Collaborative Learning	Peer feedback, cooperative activities	Infographics, animation tools	Oral Test with student feedback
	4.	Barriers - Ways to overcome these, Barriers.	3		K2 (U)	Problem-Based Learning	Scenario analysis	Interactive e-modules	Conceptual Quiz and Group Debrief
II	Types of Communication & Corporate Correspondence								
	1.	Types of Communication: Verbal, Non-verbal.	2	2	K2 (U)	Lecturing	Think-pair-share	Videos on communication styles	Demonstration and Oral Q&A
	2.	Channels of Communication: Formal and Informal— Vertical, Horizontal, Diagonal, Grapevine.	2		K2 (U)	Active Learning	Discussions, classroom activities	Communication charts, real-life cases	Scenario-based Oral Test

	3.	Trade Letters – Inquiry, Order, Credit and Status Enquiry, Complaints, Claims,	4	1	K2 (U)	Case Study Method	Analyzing sample letters	Business letter templates, case PDFs	Letter Drafting & Peer Assessment
	4.	Sales Letters, promotional leaflets and fliers	4		K2 (U)	Project-Based Learning	Design marketing fliers	Canva, Templates	Short Test with rubric-based flyer design evaluation
Communication In Corporate Environment									
III	1	Report Writing – Agenda	2	2	K2 (U)	Blended Learning	Peer reviews of reports	Sample reports, templates	Report Draft Submission & Peer Feedback
	2	Minutes of Meeting – Office Order –	4		K2 (U)	Experiential Learning	Mock meetings	Meeting software simulations	Mock Meeting Minutes and Presentation
	3	Circular Notes- Correspondence with shareholders	4	1	K3 (Ap)	Collaborative Learning	Drafting notes in groups	Company letters samples	Group Quiz and Shareholder Communication Draft
	4	Correspondence with directors.	2		K3 (Ap)	Case Study Method	Case analysis and draft response	Annual reports, press releases	Role-play with Case Analysis Rubric
Drafting of Documents									
IV	1	Partnership deed - Power of Attorney	2	2	K2 (U)	Problem-Based Learning	Drafting legal forms	Legal templates	Legal Draft Submission & Reflection
	2	Lease deed - Affidavit - Indemnity bond – Gift deed -	4		K3 (Ap)	Experiential Learning	Mock legal drafting	Govt. legal portals	Short Test with Simulated Deed Draft
	3	Memorandum and articles of association of a company -	3	1	K3 (Ap)	Case Study Method	Company law documents study	ROC documents	Oral Test with document interpretation
	4	Annual Report of a company.	3		K3 (Ap)	Project-Based Learning	Company report analysis	SEBI portals, company	Analytical Review of a

						g		websites	Published Annual Report
	Drafting Replies & Responses								
V	1	Drafting replies to regulatory show cause notices.	3	2	K2 (U)	Problem-Based Learning	Analyzing sample notices	Legal drafts, compliance samples	Draft Evaluation
	2	review of business documents and press releases –	3		K2 (U)	Blended Learning	Peer review, media analysis	Company media kits, press releases	Media Content Review and Oral Q&A
	3	Responding to proxy advisory reports -	4	1	K3 (Ap)	Case Study Method	Case analysis	Shareholder reports	Case-Based Formative Assessment
	4	Response to media replies – Crisis communication	2		K3 (Ap)	Experiential Learning	Role-play crisis response	News clippings, PR samples	Crisis Role-play and Situational Response Evaluation

Course Focussing on Employability/ Entrepreneurship/ Skill Development : **Employability**
Activities (Em/ En/SD): **preparation of circular letters**

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

Activities related to Cross Cutting Issues : Barriers to Communication

Assignment :

1. Design a training module or workshop outline for teaching employees how to write effective corporate correspondence.(10-08-2025)
2. Compare the differences between internal and external corporate correspondence. Discuss the distinct purposes, audiences, and styles required for each. (15-09-2025)

Sample questions

Part A (1 Mark)

1. Which of the following is NOT a principle of effective communication? (K1, CO1)
a)Clarity b) Conciseness c) Ambiguity d) Feedback
2. What type of barrier is a noisy environment considered? (K1, CO2)
a) Physical b) Semantic c) Socio-Cultural d) Psychological
3. Which type of communication involves body language and facial expressions? (K1, CO3)
a)Verbal b) Non-verbal c) Written d) Digital
- 4.Grapevine communication is an example of which type of communication channel? (K2, CO3)
a)Formal b) Vertical c) Diagonal d) Informal
- 5.An agenda is used in which of the following scenarios? (K1, CO5)
a) Report Writing b) Office Order c) Minutes of Meeting d) Trade Letters

Part B (6 Marks)

1. Define communication and explain its process. (K2, CO1)
2. What are the main barriers to effective communication and how can they be overcome? (K2, CO2)
3. Explain the principles of effective communication. (K3, CO3)
4. Distinguish between formal and informal channels of communication. (K2, CO4)
5. What is a trade letter and name its different types? (K2, CO5)

Part C (12 Marks)

1. Discuss the different types of communication barriers in detail and suggest ways to overcome each type. (K2, CO1)
2. Explain the significance of verbal and non-verbal communication in a corporate environment with examples. (K2, CO2)
3. Discuss the process of communication, highlighting each component and its significance. Include a diagram to support your explanation. (K3, CO3)
4. Describe the process of report writing in a corporate environment, including the preparation of agenda and minutes of a meeting. (K2, CO4)
5. Outline the process of drafting various corporate documents such as partnership deeds, power of attorney, and annual reports. (K3, CO5)

Dr. J. Jenifer
Head of the Department

Dr. J. Jenifer
Course Instructor

Department : B.Com Corporate Secretaryship
Class : I Year
Title of the Course : Elective Course I - Corporate E-Management
Semester : I
Course Code : JU241EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU241EC1	4	-	-	-	3	4	60	25	75	100

Learning Objectives:

1. To introduce the basics of Multimedia.
2. To teach about E-Commerce.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	define computer, its classification and uses in business.	K1, K2
2.	discuss and explain the operating system, hardware and software and computer networks.	K2
3.	demonstrate a basic use of internet, email in current scenario and be aware of it.	K2, K3
4.	identify the basic concepts and elements of multimedia and their uses in both education and entertainment.	K3
5.	to communicate the legal framework of e-commerce and assess the various modes of electronic payment system.	K3

Teaching Plan

U nit	Modu le	Topic	Teach ing Hours	Assessm ent Hours	Cogniti ve level	Pedagog y	Student Centric Method	E - Resour ces	Assess ment/ Evalua tion
I	Introduction to Computers								
	1.	Introducti on to computer s	2	1	K1 (R)	Lecture method	Mind Map	Interacti ve PPT	Observ ation Notes
	2.	Character istics - Classifica tion	1		K1 (R)	Barin Storming	Group Discussi on	Youtub e Videos	Oral Present ation
	3.	Advantag es and Disadvant ages of Computer s	2		K2 (U)	Lecture & Case Example s	Interacti on in the classroom	Interacti ve PPT	Debate, Peer Interact ion
	4.	Anatomy of Digital Computer - Memory Devices	3	2	K2 (U)	Visual Lecture with diagrams	Diagram Labellin g	Interacti ve PPT	Draw- your- device activity, Labelin g parts
	5.	Input Devices Output Devices.	1		K2 (U)	Demo & Explanati on	Device Match Activity	Interacti ve PPT	Quiz
II	Operating System								
	1	Concept of Operating System – Functions – Advantag es	1	2	K2 (U)	KWL	Group Discussi on	Mentim eter	Kahoot
	2	Classifica tion - Assemble r, Compiler, Interprete r	2		K2 (U)	Brain Storming	Interacti ve classroo m games	Interacti ve PPT	Oral Present ation
	3	Hardware	2		K2	Lecture	Interacti	Youtub	Slido

		and Software and its types			(U)	Method	on in the classroom	e videos	
	4	Computer Networks	2	1	K2 (U)	Diagram-based Teaching	Chart Creation	Interactive PPT	WhatsApp poll
	5	Classification – Topology of Networks .	2		K2 (U)	Infographic Teaching	Topology Roleplay	YouTube videos	Group Discussion
III	Introduction to Internet								
	1	Introduction to Internet – Advantages and Uses of Internet	1	2	K2 (U)	Lecture method	Group Presentation	Interactive PPT	Oral test
	2	Requirements of internet - Internet	2		K2 (U)	Interactive Lecture	Interaction in the classroom	Interactive PPT	Slip Test
	3.	Service Providers (ISPs), IP Addressing	2		K2 (U)	Visual Explanation	Interaction in the classroom	E-Content	Group Discussion
	4.	Domain Name - Web Browser	2	1	K3 (Ap)	Demo using real browser	Gamification	Interactive PPT	Quiz
	5.	E-Mail– Advantages and Disadvantages of E-Mail.	2		K3 (Ap)	Guided Demonstration	Practice Email Setup	Discussion Forum (mentimeter)	Short Test
IV	Multimedia								
	1	Multimedia – meaning –Basic Concepts	2	2	K2 (U)	Lecture Method	Show & Tell	YouTube videos	Short test
	2	Elements of Multimed	2		K3 (Ap)	Handson Demonstration	Image Collage Activity	Interactive PPT	Assignment

		ia- Text, Images							
	3	Sound/ Audio, Video	2		K3 (Ap)	Demonstration	Create Audio/Video Clip	Windows Video Maker	JAM
	4	Graphics and Animations	2		K3 (Ap)	Tool-based Demo	Simple Animation Task	Interactive PPT	Oral test
	5	Uses of multimedia in Education and Entertainment	1	1	K3 (U)	Case Study	Group Poster Making	E-Content	Oral test
V	E-Commerce								
	1	E-Commerce – Benefits – Nature	2		K2 (U)	Real-world Examples	Small Group Discussion	Interactive PPT	Quiz
	2	Classification of E-Commerce	2	2	K2 (U)	Lecture Method	Classification Chart	Discussion Forum : Mentimeter	Oral test
	3	Advantages and Disadvantages of E-Commerce	2		K3 (U)	Lecture Method	Group Discussion	Interactive PPT	Formative Assessment
	4	Traditional Commerce vs. E-Commerce –	1		K3 (Ap)	Comparative Lecture	Venn Diagram Task	YouTube videos	Short Test
	5	Payment through Electronic mode	2	1	K3 (Ap)	Hands-on Simulation	Mock Online Payment	RBI Digital Payment Awareness videos	Short Test

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Employability**
 Activities (Em/ En/SD): Payment through Electronic mode Course Focusing on Cross

Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Activities related to **Cross Cutting Issues : Web Browsing**

Assignment : (Last date to submit – 16-08-2025)

1. Make an online payment and write its procedure with evidence.

Sample questions

Part A (1 Mark)

Fill in the blanks

1. A computer is an _____ machine that processes data. (K1- R , CO2)
2. A _____ is an example of an input device, while a _____ is an example of an output device. (K1- U , CO2)

Choose the correct answer

3. Which of the following is an input device? (K1- R , CO1)
A) Monitor
B) Printer
C) Keyboard
D) Speaker
4. Which of the following is *not* a characteristic of computers? (K1- R , CO1)
A) Speed
B) Accuracy
C) Intelligence
D) Automation
5. Which one of the following is not a webbrowser?
A) Chrome
B) Excel
C) Firefox
D) Edge

Part B (6 Marks)

6. Define a computer and list any two characteristics. (K2- U , CO1)
7. Differentiate between input and output devices with examples. (K4- An, CO4)
8. Explain the advantages and disadvantages of using computers. (K3-Ap , CO4)
9. Explain any two modes of electronic payment. (K3-Ap , CO4)
10. Define E-commerce and mention two of its benefits. (K2- U , CO4)

Part C (12 Marks)

11. What is an Operating System? Mention any two of its functions. (K2- U , CO1)
12. Compare compiler and interpreter. (K4- An, CO4)
13. Describe any three types of network topology. (K2- U , CO3)
14. Differentiate between audio and video as multimedia components. (K4- An, CO4)
15. Distinguish between traditional commerce and e-commerce. (K4- An, CO4)

Dr. J.Jenifer
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Dr. J. Jani Mercybai
Course Instructor

Department : B.Com Corporate Secretaryship
Class : II Year
Title of the Course : Core Course V: Corporate Accounting
Semester : III
Course Code : JU243CC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU243CC1	5	-	-	-	5	5	75	25	75	100

Learning Objectives:

1. To equip students with knowledge of accounting treatments related to the issue, underwriting, and redemption of shares, as well as profit calculation prior to incorporation.
2. To develop competency in preparing company financial statements as per the Companies Act 2013 and understanding the valuation of goodwill, shares, and key accounting standards (Indian & International).

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	explain the accounting treatment relating to issue of shares and underwriting of shares.	K1, K2
2.	understand and apply relevant accounting treatment of redemption of preference share and the ability to find the profit prior to incorporation of companies.	K2
3.	identify and apply various kinds of valuation of goodwill and shares.	K3
3.	apply the knowledge in the preparation of financial statements of companies.	K3, K4
5.	familiarization of IFRS and accounting standards	K3, K4

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E - Resources	Assessment/ Evaluation
I	Shares								
	1	Issue of Shares Types of Shares	2	1	K1	Lecturing (Traditional)	Think-pair-share, Reflective journaling	PPTs, Recorded lectures	Short quiz, Quick recap writing
	2	Forfeiture of shares	3		K1	Problem-Based Learning (PBL)	Group discussions, Case solving	Sample accounting problems, Excel tools	Problem-solving worksheet, Group poster
	3	Reissue of shares- Underwriting of shares- Stock split	4	2	K2	Collaborative Learning	Peer discussion, Debates	Corporate accounting case videos	Group presentation , Debate
	4	Meaning of Redemption - Redemption of preference shares.	3		K3	Problem-Based Learning (PBL)	Brainstorming, Concept mapping	Accounting standard PDFs, Illustrative problems	Oral questioning,
II	Debentures & Acquisition of Business								
	1	Meaning Types of Debentures – Issue	2	1	K2	Lecturing (Traditional)	Think-pair-share	Lecture slides, Summary sheets	Reflective paragraph, MCQ quiz
	2	Underwriting of Debentures	3		K2	Collaborative Learning	Team-based activity, Presentation	Case studies from finance journals	Group project
	3	Redemption of Debentures	3	2	K2	Problem-Based Learning (PBL)	Group problem-solving, Concept	Mock journal entries, YouTube	Peer quiz

							analysis	e tutorials	
	4	Acquisition of Business -Meaning- Profit Prior to Incorporatio n	4		K3	Experiential Learning	Role- play, Simulate d financial planning	Real- world merger case files	Role play, Situation- based test
III	Final Accounts								
	1	Preparation of P & L A/c and Balance Sheet	3		K2	Problem- Based Learning (PBL)	Practical workshee t sessions	Compan y financial reports	Error finding task, Fill-in format
	2	Managerial Remunerati on	4	2	K2	Problem- Based Learning (PBL)	Practice sets, Peer teaching	Worked example s, Taxation guidelin es	Peer teaching review
	3..	Calculation and Legal Provisions	5	1	K2	Lecturing with Illustration	Concept comparis on charts	Ministry of Corporat e Affairs (MCA) website	Flowchart,
IV	Valuation of Shares and Goodwill								
	1	Valuation of Shares and Goodwill - Meaning	4		K2(U)	Lecturing (Traditional)	Short reflective essays	Concept videos	Short answer test
	2	Methods of Valuation of Shares	4	2	K2(U)	Collaborativ e Learning	Group analysis, Debate	Sample valuatio n spreadsh eets	Spreadsheet activity, Group quiz
	3	Methods of Valuation Goodwill	4	1	K2(U)	Case Study Method	Simulate d case discussio n	Business valuatio n e- books	Oral questions
V	Corporate Management and Governing Factors								
	1	Accounting Standards for Financial Reporting Objectives	3		K2(U)	Lecturing (Traditional)	Summary writing, Think- pair- share	ICAI material, Recorde d webinar s	Reflective journal
	2	uses of financial statements	3	1	K1(R)	Flipped Classroom	Applicati on of standards	IFRS/In d AS docume	Case study

		for users - role of accounting standards					to cases	ntation	
	3	development of accounting standards in India - requirements of International Accounting Standards	3	1	K2(U)	Collaborative Learning	Team presentation, Timeline creation	Comparison charts, e-Government resources	Timeline project
	4	Role of IFRS - adoption or convergence in India	3		K2(U)	Group Discussion	Panel discussion	IFRS. or g, Business case reviews	Group discussion
	5	Implementation plan in India – Ind AS - Difference between Ind AS and IFRS.	4	1	K2(U)	Case Study Method	Evaluation through table comparison	RBI and SEBI bulletins	Comparison table,

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

Activities (Em/ En/SD): Skill Development

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

Activities related to Cross Cutting Issues: Role play on Accountant, Administrators

Assignment : Different method of calculating value of the Shares (20-09-2025) (Short Essay)

Sample questions

PART – A (1 Mark)

Choose the best answer:

- Premium received on issue of shares account is shown on : (K1, CO1)
 - Assets side of B/S
 - Liabilities side of B/S
 - Credit side of P&L A/C
 - Debit side of P& L A/C
- Profit prior to incorporation should be credited to: (K1, CO2)
 - Goodwill a/c
 - Revenue Reserve a/c
 - Capital Reserve a/c
 - None of the above
- Company which is amalgamated into another company is called
 - Transferor company
 - Transferee company
 - Purchasing company
 - Holding

company

Fill in the blanks:

3. _____ is the practice of allocating shares in proportion to what each investor has applied for, ensuring a fair distribution when there is over-subscription. (K2, CO3)
4. Super Profit = Average Annual Profit - _____. State whether the following statements are True or False (K2, CO4)
3. Preliminary expenses are an example of fictitious assets in company final accounts. (K2, CO5)

PART – B (6 Marks)

Answer ALL questions

1. JJ co. ltd. 2500 shares of Rs. 10 each to the public on the following terms :
Rs.3 to be paid on application, Rs.3.50 to be paid on allotment, Rs.1.50 to be paid three month after allotment and Rs.2 to be paid four months after the first call
The public applied for Rs.2300 shares for which allotment took place on 1st June 2014. All money due on allotment was received by 15th July 2014. Calls were duly made but a shareholder holding 500 shares failed to pay both the calls. Pass the journal entries. (K1, CO1)
2. A company forfeited 10 shares of Rs. 10 each issued at a premium of 10% for nonpayment of the final call of Rs. 3 per share. Out of these, 7 shares were reissued at Rs. 8 per share as fully paid up. Give journal entries. (K2, CO2)
3. What are the conditions for redemption of preference share? (K2, CO3)
4. You are required to calculate the Time ratio for the Pre and Post incorporations period from the following particulars: (K3, CO4)
 - a. Date of Incorporation : 1st June 2019
 - b. Period of financial accounts : April 2019 to March 2020
 - c. Total wages : Rs. 4,800
 - d. Number of workers: Pre Incorporation Period : 5 Post Incorporation Period : 25
5. What are the key requirements and principles of International Accounting Standards (IAS) and how does the IFRS framework support global financial reporting? (K3, CO5)

PART – C (12 Mark)

1. A Limited company issued a prospectus inviting applications for 2000 shares of Rs. 10 each at a premium of Rs. 2 per share payable as follows:
On Application Rs. 2 per share
On Allotment Rs. 5 per share, including premium
On First Call Rs. 3 per share
On Second and final call Rs, 2 per share
Applications were received for 3000 shares and allotment made pro-rate to the application of 2400 shares, the remaining applications being refused. Money over-paid on application was employed on account of sums due on allotment.
Ramesh to whom 40 shares were allotted failed to pay allotment money and on his subsequent failure to pay the first call, his shares were forfeited.
Mohan the holder of 60 shares, failed to pay the two calls and so his shares were also forfeited.
All these shares were sold to Krishna as fully paid up for Rs. 9 per share. Show the necessary journal entries. (K1, CO1)
2. From the following particulars, ascertain Profit prior to and after incorporation.
(i) Time ratio – 3 : 5

- (ii) Sales ratio – 4 : 6
 (iii) Gross Profit Rs. 10,00,000
 (iv) Expenses debited to Profit and Loss a/c were:
 (v) Incomes credited to Profit and Loss account were: (a) Peerless Ltd. had the following Balance sheet as on 31.12.202

Liabilities	Rs	Assets	Rs
6 % Pref. Shares of Rs. 100 each	2,00,000	Goodwill	60,000
Equity shares of Rs.100 each	4,00,000	Fixed assets	3,00,000
Debentures	1,00,000	Stock	1,50,000
Sundry Creditors	1,50,000	Debtors	60,000
		Discount on Debentures	10,000
		Bank	1,000
		P&L account	2,69,000
	8,50,00		8,50,000

The following reconstruction scheme was approved:

- Preference shares be reduced to 8% preference shares of Rs. 60 each.
- Equity shares to be reduced by Rs. 80 each
- The amount thus made available to be utilized to write off fictitious assets including goodwill and Rs. 50,000 from fixed assets.

Give entries for reconstruction and the Balance sheet. (K2, CO2)

- The following ledger balances were extracted from the books of Varun Ltd., as on 31.3.2018.

Land & Building Rs. 2,00,000; 12% Debentures Rs. 2,00,000; Share capital Rs.10,00,000 (equity shares of Rs. 10 each fully paid up); Plant & Machinery Rs. 8,00,000; Goodwill Rs. 2,00,000; Investment in shares of Raja Ltd. Rs. 2,00,000; General reserve Rs. 1,95,000; Stock in trade Rs. 1,00,000; Bills receivable Rs.50,000; Debtors Rs. 1,50,000; Creditors Rs. 1,00,000; Bank Loan (unsecured) Rs. 1,00,000; Provision for tax Rs. 50,000; Proposed dividend Rs. 55,000.

Prepare the Balance sheet of Varun Ltd. as per revised schedule VI (K3, CO3)

- What are the major differences between Ind AS and IFRS, and how has India approached the adoption or convergence with IFRS through its implementation plan? (K2, CO4)
- What are the major differences between Ind AS and IFRS, and how has India approached the adoption or convergence with IFRS through its implementation plan? (K3, CO5)

Dr.J.Jenifer
 Head of the Department

Dr.J.Jenifer
 Course Instructor

Department : B.Com Corporate Secretaryship
Class : II Year
Title of the Course : CORE COURSE VI: GST & CUSTOMS LAW
Semester : III
Course Code : JU243CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Marks	Marks		
JU243CC2	5	-	-	-	5	5	75	CIA	External	Total
								75	25	100

Learning Objectives:

1. To provide an understanding of the history of taxation and key provisions of the Customs Act.
2. To equip students with knowledge of GST, including its taxation framework and registration process.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	classification and methods tax system in India, objective of taxation and canons of taxation.	K1,K2
2.	outline the concepts definitions and types of customs duties.	K1,K2
3.	understand the prohibition of importation and exportation of goods under customs act and powers of various customs officers.	K1,K2
4.	explain the various assessment procedures and valuation of goods, clearance of goods.	K2
5.	compile the various provisions and importance for registration and cancellation	K6

Teaching Plan

U nit	Modu le	Topic	Teac hing Hours	Assessm ent Hours	Cognit ive level	Pedago gy	Student Centric Method	E - Resou rces	Assess ment/ Evalua tion
I	History of Taxation								
	1	History of Taxation	2	2	K1 (R)	Lecture method	Debate	NCER T Taxati on PDFs	Oral Present ation
	2	Elements of Tax	3		K2 (U)	Explanat ion with example s	Flashhear ds	Tax structu re chart	Short answer
	3	Objectives of Taxation	2		K2 (U)	Discussi on Method	Brainsto rming	Intera ctive PPT	Oral test
	4	Cannons of Taxation – Tax System in India	3	1	K3 (Ap)	Concept mapping	Group activity	YouT ube videos	Concep t map
	5	Classificatio n of Taxes	2		K2 (U)	Lecture method	Chart Preparat ion	Incom e Tax Portal	Assign ment
II	Customs Act 1962								
	1	Customs Act 1962 – Definition, Concepts and Scope	2	2	K2 (U)	Lecture Method	Mind Map	Intera ctive PPT	Written Test
	2	Levy and Collection of Customs Duty	2		K3 (Ap)	Case Study	Real-life case discussi on	Taxm ann	Case study report
	3	Classificatio n of Goods	1		K3 (Ap)	Chart Explanat ion	Match- the- followin g	Intera ctive PPT	Open book test
	4	Assessment of Duty – Valuation of Goods under Customs Act	2		K4 (An)	Mind Map	Hands- on Valuatio n	YouT ube videos	Slip Test
	5	Prohibition	2		K3	KWL	Group	Custo	Group

		on Importation & Exportation of Goods			(Ap)		debate	ms Manual	Present ation
	6	Demand and Recovery of Customs Duty – Clearance of Goods	2	1	K4 (An)	Brainstorming	Simulation Game	DGFT Website	Oral Presentation
	7	Baggage	1		K2 (U)	Lecture Method	Quiz Game	Interactive PPT	MCQ
III	Introduction To GST								
	1	Introduction to GST - Meaning – Need	1	2	K2 (U)	Brainstorming	One-minute Paper	gst.gov.in	Short Test
	2	Benefit Types	1		K3 (Ap)	Table Analysis	Discussion Forum	ICAI	Quiz
	3.	GST Council	1	1	K2 (U)	Chart Explanation	Group Chart	Wikipedia, PIB	MCQ
	4.	Applicability	2		K3 (Ap)	Lecture with Scenarios	Role Play	GST India Guide	Group Activity
	5.	Exclusions . Good exempted from GST	3		K4 (An)	Classification Method	Sorting Game	CBIC Exemption List	Assignment
	6.	Services exempted from GST	2	1	K4 (An)	Table and Comparison	Scenario-based Learning	ICAI Tax Guide	Quiz
	7.	Powers to grant Exemption from tax	2		K3 (Ap)	Brain Storming	Brain Storming	Interactive PPT	Case discussion
IV	Introduction To Taxable Events Under GST								
	1	Introduction to taxable events under GST – Concepts of Supply	2	1	K2 (U)	Real Examples	Scenario Writing	gst.gov.in	Observation notes

	2	Types of Supply	2		K3 (Ap)	Concept Table	Matching Activity	YouTube Videos	Quiz
	3	Composite Supply	2	1	K3 (Ap)	Interaction on the classroom	Debate	ICAI PDFs	MCQ
	4	Mixed Supply – Composite Levy	2		K4 (An)	Comparison Teaching	Flow Chart	YouTube videos	Class Test
	5	Introduction to value and time of supply	2	1	K3 (Ap)	Problem-based	Group Quiz	Taxmann	Written answer
	6	Time of Supply of Goods - Time of Supply of Service	3		K4 (An)	Chart Method	Timeline Activity	GST Study Material	Flow chart preparation
	7	Value of Supply and its Provisions	2		K4 (An)	Formula-based Explanation	Problem-solving	CBIC Valuation PDF	Calculation Test
V	Introduction To Registration Under GST								
	1	Introduction to registration under GST	2	1	K2 (U)	Lecture Method	Group Discussion	gst.gov.in	Short notes
	2	Time limit – Persons liable for Registration	2		K3 (Ap)	Interactive Teaching	Peer Discussion	YouTube Videos	Class Test
	3	Persons not liable for Registration – Compulsory Registration	2	1	K3 (Ap)	Case Comparison	Debate	CBIC PDF	Assignment
	4	Procedure – Cancellation and Revocation GST	2		K4 – Analyze	Live Demo	Simulation Activity	GST Portal	Practical Exercise
	5	Returns –	2	1	K4	Lecture	Interactive	YouTube	Oral

	Returns under GST-		(An)	Method	on in classroom	ube Videos	test
6	Assessment and Tax Payment under GST	1	K4 (An)	Table Method	Return Filing Demo	Online Return Forms	Filing Practice
7	GST Audit.	1	K5 (E)	Gamification	Calculation Game	ICAI Textbook	Calculation Test

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

Course Focusing on Employability/ Entrepreneurship/ Skill Development : **Employability**
Activities (Em/ En/SD): Practical sessions on **GST return filing** using demo software.

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

Activities related to Cross Cutting Issues : **Ethics in Tax Practice session on avoiding tax evasion, promoting compliance.**

Assignment :

1. Evolution and Objectives of Taxation in India (Last date to submit – 31-07-2025)
2. Customs Duty and Its Mechanism (Last date to submit – 16 -08-2025)

Sample Questions

Part A

Choose the correct answer

1. Which of the following is a direct tax? (K1- R , CO1)
 - a) GST
 - b) Income Tax
 - c) Customs Duty
 - d) Excise Duty
2. Who introduced the concept of the Canon of Taxation? (K1- R , CO1)
 - a) Adam Smith
 - b) Keynes
 - c) Karl Marx
 - d) Ricardo

Fill in the Blanks

3. The classification of taxes is primarily into _____ and _____.(K1- R , CO1)
4. Customs duty is imposed on _____ and _____ of goods. (K1- R , CO2)
5. The main objective of taxation is only to generate income for the _____.(K1- R , CO1)

Part B

6. Explain the procedure for assessment and clearance of goods under customs law. (K3- Ap , CO4)
7. Describe the types of GST.(K2- U , CO1)
8. Discuss the role and structure of the GST Council. (K2- U , CO1)
9. Differentiate between composite and mixed supply.(K4- An, CO4)
10. Evaluate value and time of supply are determined under GST.(K5- E, CO4)

Part C

11. Explain the Historical Development and Objectives of Taxation in India. (K2- U , CO1)
12. Discuss the Provisions Related to the Levy and Collection of Customs Duty under the Customs Act, 1962. (K3-Ap, CO2)
13. Explain the Structure and Components of the Goods and Services Tax (GST) in India. (K2- U , CO1)
14. Describe the Concept of Supply and the Rules for Determining the Value and Time of Supply under GST.(K4- An, CO4)
15. Explain the Process of Registration and Return Filing under GST along with the Types of Returns. (K3-Ap, CO5)

Dr.J.Jenifer
Head of the Department

Dr. J. Jani Mercybai
Course Instructor

Department : B.Com Corporate Secretaryship
Class : II B.Com
Title of the Course : Elective Course III: Business Economics
Semester : III
Course Code : JU243EC1

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
JU243EC1	4	–	–	–	3	4	60	25	75	100

Learning Objectives:

1. To develop a fundamental understanding of economic concepts, tools, and consumer behavior for effective business decision-making.
2. To introduce key business economics laws and pricing techniques essential for market analysis and strategy.

Course Outcomes

On the successful completion of the course, student will be able to:		
1.	discuss the basics of economics and various concepts.	K1, K2
2.	understanding of production function and BEA	K1, K2
3.	comprehend the various product pricing methods adopted under different types of competition	K1, K2
4.	understand demand and supply.	K2
5.	develop a basic understanding of consumer behaviour.	K3, K4

Teaching plan

Unit	Module	Topic	Teaching Hours	Assessment Hours	Cognitive level	Pedagogy	Student Centric Method	E-Resources	Assessment/ Evaluation Methods
I		Introduction to Economics							
	1	Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics	2	1	K1(R)	Lecture Method	Brainstorming	Interactive PPT	Oral Questions
	2	Definition – Scope and Importance of Business Economics	1		K1(R)	Active learning	Interactive classroom games	Venn Diagram	Quiz

	3	Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit	2	1	K2(U)	Chalk & Talk	Simulation	Menti meter	Slip Test
	4	Incremental and Marginal Concepts – Time and Discounting Principles	2		K2(U)	Concept Mapping	Group Discussion	Notes	Assignment
	5	Concept of Efficiency-Business Cycle - Inflation, Depression, Recession, Recovery, Reflation and Deflation	2	1	K3(Ap)	Case Study	Jigsaw learning	Digital Notes	Open Book Test
II	Demand and Supply								
	1	Demand and Supply Functions: - Meaning of Demand	3	1	K1(R)	Lecture with current scenario	Brainstorming	Interactive PPT	Oral Questions
	2	Determinants and Distinctions of demand	2		K2(U)	KWL	Group Discussion	Mind Maps	Slip Test
	3	Law of Demand – Elasticity of Demand	2	1	K2(U)	Chart Method	Interactive classroom games	Classroom App	Quiz
	4	Demand Forecasting	1		K3(Ap)	Gamifications	Think-pair share	Menti meter	Participation based evaluation
	5	Supply concept and Equilibrium	2	1	K3(Ap)	Visual Lecture with diagrams	Diagram Labelling	Video	Open book Test
III	Consumer Behaviour								
	1	Consumer	2	2	K1(R)	Mind	Group	Intera	Oral

		Behaviour: Law of Diminishing Marginal utility				Map	Discussion	Active PPT	Questions
	2	Equi marginal Utility	2		K2(U)	Lecture Method	Visual Organizers	Video	Slip Test
	3	Indifference Curve	2		K2(U)	Diagram -based Teaching	Interactive classroom games	Classr oom App	Participati on base evaluation
	4	Definition, Properties	2	1	K1(R)	Active learning	Brain storming	Menti meter	Quiz
	5	Equilibrium	1		K3(A p)	Diagram -based Teaching	Peer Teaching	Classr oom App	Assignme nt
IV	Production								
	1	Production: Law of Variable Proportion	2	1	K1(R)	Lecture Method	Think-pair share	Digita l Notes	Oral Questions
	2	Laws of Returns to Scale	2		K2(U)	Diagram -based Teaching	Reflective writing	Onlin e Articl e	Short test
	3	Producer's equilibrium- Economies of Scale	2	2	K2(U)	Flipped Classroom	Peer teaching	Intera ctive PPT	Presentati on-based Evaluation
	4	Cost Classification	2		K2(U)	Classific ation Method	Group chart	PDF Sampl es	Group presentatio n
	5	Break Even Analysis	1		K4 (An)	Chart Explanat ion	Group Discussion	Googl e.com	Assignme nt
V	Product Pricing								
	1	Product Pricing: Price and Output Determinatio n under Perfect Competition	2	1	K1(R)	KWL	Brainstormi ng	Kaho ot	MCQ
	2	Monopoly – Discriminatin g monopoly	2		K2(U)	Active learning	Think-pair share	Menti meter	Oral Presentati on
	3	Monopolistic Competition	2	2	K3(A p)	Case Study Method	Simulation	Intera ctive PPT	Open Book Test

	4	Oligopoly	1		K3(Ap)	Team pricing strategy design	Group Discussion	Digital Notes	Group presentations
	5	Pricing objectives and Methods	2		K3(Ap)	Role play	Peer Learning	PDF Samples	Short Test

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

Activities (Em / En /SD): **Hands on Training on Problem solving**

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

Assignment: "Incremental and Marginal Analysis in Real-World Business Scenarios" (Last date to submit – (31-07-2025))

Sample questions

Part A (1 mark)

- Who is considered the father of Economics? **(K1-R, CO-1)**
a) Karl Marx b) Adam Smith c) John Maynard Keynes d) Alfred Marshall
- The Law of Demand shows an inverse relationship between: **(K2-U, CO-1)**
a) Price and income b) Price and supply c) Price and demand d) Income and consumption
- Which of the following represents a consumer's equilibrium in Indifference Curve Analysis? **(K2-U, CO-3)**
a) Indifference curve cuts the budget line b) Budget line is below the indifference curve
c) Budget line is tangent to the indifference curve d) Indifference curve lies above the budget line
- True/ False: Statement:** Break-even point occurs when total revenue equals total cost.**(True/ False) (K2-Ap, CO-4)**
- True/ False: Statement:** In perfect competition, a firm can influence the market price by changing its level of output.**(True/ False) (K2-U, CO-1)**

Part B (3 marks)

- Define Opportunity Cost with an example. **(K1-R, CO-1)**
- State the Law of Demand. **(K2-U, CO-3)**
- What is the Law of Diminishing Marginal Utility? **(K2-U, CO-1)**
- What is meant by Break-even Point? Illustrate how the break-even point helps in making production and pricing decisions. **(K3-Ap, CO-4)**
- What are the main features of Perfect Competition? **(K2-U, CO-1)**

Part C (7 marks)

1. Discuss the various concepts of economics such as wealth, welfare, and scarcity views. How do these views contribute to understanding the scope and importance of Business Economics? **(K2-U, CO-1)**
2. Explain the concept of demand forecasting. What are its objectives and why is it important for managerial decision-making? **(K2-U, CO-2)**
3. Describe the Indifference Curve approach to consumer equilibrium. Highlight its assumptions and how equilibrium is attained. **(K2-U, CO-3)**
4. Elaborate on the Law of Variable Proportions. Explain its stages with a suitable diagram and real-life examples. **(K3-Ap, CO-4)**
5. Compare the features of Perfect Competition and Monopoly. How does pricing and output decision differ under each market structure? **(K2-U, CO-4)**

Dr. J.Jenifer
Head of the Department

Dr. X. Maria Muthu Shanthini
Course Instructor