Semester : II Major Core - II

Name of the Course : Financial Accounting - II

Subject code : AC2021

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

### **Objectives**

1. To acquaint with the students the techniques and principles of preparing various accounts

2. To make the students expertise in solving any kind of problems and thereby preparing them eligible in the job market.

CO No.	Upon completion of this course the students	PSO	CL
	will be able to	addressed	
CO-1	understand the accounts of non-profit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know the techniques and principles of preparing branch accounts	PSO 5	AP
CO-4	analyse the accounting procedure of royalty accounting	PSO 5	AP
CO-5	understand the methods of calculating interest and procedure of maintaining accounts relating to hire purchase system	PSO 5	AP

#### **Modules**

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation		
I	Depreciation Account							
	1	Depreciation Account – Meaning, Need, Causes, Factors, Methods of calculating depreciation	3	Know the concepts and methods of calculating depreciation	Lecture	Oral Quiz		
	2	Straight line method – calculation of depreciation	3	Understand the procedure of	Lecture Discussio	Giving problems		

		and procedure of preparing asset account under this method.		preparing necessary accounts under straight line method.	n.	and evaluate these problems.
	3	Diminishing Balance Method – Calculation of depreciation, procedure of preparing asset account.	3	Remember the procedure of preparing asset account and depreciation account	Discussio n PPT	Grout Discussion.
	4	Annuity Method – Meaning and procedure of preparing asset account under this method.	3	Illustrate the procedure of preparing asset account under annuity method.	Lecture	Short test
II		s of Non Profit Organisation		T	T	
	1.	Non - Trading Organisation Meaning, important terms, procedure of preparing Receipts and Payments account and Income and Expenditure account.	2	Analyse the features of Receipts and Payments account and Income and Expenditure account.	Lecture Discussio n	Quiz
	2	Treatment of special items in Non – Trading organisations and preparation of Receipts and Payments a/c and Income and Expenditure account.	5	Discuss the techniques of preparing Receipts and Payments a/c and Income and Expenditure a/c.	Work out the problem on the black board and problems explained	Giving exercise problem and verifying the problem.
	3	Preparation of Balance Sheet.	3	Understand the procedure of preparing Balance Sheet.	Discussio n	Short test.
III	Branch	and Departmental Accounts	I	<u>I</u>	1	1
	1.	Branch Accounting – Meaning objectives, types of branches, Dependent Branches – Accounting system	2	Understand, the concepts in branch accounting and the type of branches	Lecture	Quiz

	2.	Debtor system – Procedure, Journal entries, preparation of branch account, when the goods are sent at cost price and invoice price	4	Know the procedure of preparing branch a/c under various cases.	Lecture Discussio n	Short test
	3.	Stock and Debtor system – procedure, No. of accounts prepared under this system, necessary journal entries, and the procedure when the goods are sent at invoice price.	4	Analyse the accounts under stock and debtor system.	Explain the problems using PPT and black board.	Giving small problems and checking the answers.
	4.	Independent branches – concepts and procedure.	2	Pass journal entries under independent branches.	Discussio n	Brain storming
	5.	Departmental accounts – meaning, Need, Advantages, Difference between department and branch, Methods of departmental accounting.	2	Know the concepts and methods of preparing of departmental accounts.	Lecture	Oral Quiz
	6.	Basis of allocation of departmental expenses, preparation of Trading, Profit and Loss a/c and Balance Sheet.	4	Describe the basis of allocating expenses and prepare the final accounts properly.	PPT, Lecture	Formative Assessment.
IV	Royalty	Accounts				
	1.	Royalty accounts – Meaning, Terms used in royalty accounts, Journal entries and necessary accounts in the books of lessor and lessee.	3	Describe the terms that are used in royalty accounts and procedure of preparing royalty accounts.	Lecture	Group Discussion
	2.	Preparation of accounts in the books of lessor and lessee.	4	Evaluate various accounts to be prepared in the books of lessor and lessee	Explainin g illustratio ns and exercise problems.	Giving problems and evaluate these problems.
	3.	Procedure of preparing	3	Understand the	Explain	Group

		accounts in the happening of certain event – (Strike or Lockout)		procedure of preparing accounts when there is strike or Lockout.	the procedure of preparing royalty accounts in the happenin g of certain event.	Discussion.  Formative Assessment.
V	Hire Pu	rchase System	l	<u>l</u>	ovent.	<u> </u>
	1.	Hire purchase system – Introduction, Terms used in Hire purchase system, calculation of interest, Accounting procedure.	3	Memorize the terms used in this system and the methods of calculating interest.	Lecture	Short test.
	2.	Journal entries and ledger accounts in the books of hire purchaser and hire vendor.	4	Highlight the accounts prepared in the books of both the hire purchaser and hire vendor.	Brain storming	Group Discussion.
	3.	Procedure of preparing necessary accounts when there is complete and partial repossession.	4	Identify the procedure of preparing accounts in case of complete and partial repossession.	Lecture	Test Formative Assessment.

Dr. S. Mary Pearly Sumathi Course Instructor Dr. M. Mary Helen Stella Head of the Department Semester : II Allied II

Name of the Course : Principles of Marketing

Subject code : AA2021

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

### **Objectives**

1. To give basic knowledge on the concepts of marketing and to give an indepth knowledge on the functions of marketing.

2. To make the students familiarizes with the recent trends in marketing

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the elements and approaches of modern	2	u
	marketing		
CO-2	understand the procedure of market segmentation and	2	An
	buying motives		
CO-3	evaluate the elements of product and product life cycle	2	Е
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	2	U

### **Modules**

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
	An Overv	iew of Marketing				
I	1	Marketing - Scope - Modern Marketing Concept	3	To understand the scope and evolution of marketing	Lecture with examples	Short test, Oral test, Open Book
	2	Functions of marketing	3	To understand the classification of marketing functions	Lecture with discussion	test, Assignment

	3	Approaches to Marketing	3	To learn the different approaches to marketing	Lecture with discussion	
	4	Marketing Environment - Definition - Classification	3	To understand marketing environment and acquire knowledge on micro and macro environment	Lecture with examples	
	Market S	egmentation and C	Consumer	Behaviour		
	1	Market Segmentation - Requisites - Level	2	To get knowledge on market segmentation	Lecture with examples	
	2	Pattern - Factors	2	To understand the various pattern of market segmentation	Lecture with discussion	
II	3	Segmentation Procedure - Segmentation in selecting industries	2	To acquire knowledge on segmentation procedure	Lecture with examples	Quiz, Oral Test, Short Test,
	4	Consumer Behaviour: Definition - Significance	3	To get knowledge on consumer behaviour	Lecture with examples	Class Test
	5	Buying Motives - Determinants	3	To understand the determinants of consumer behaviour	Lecture with examples	
	6	Maslow's Need Hierarchy Theory	2	To get knowledge on Maslow's theory of need	Lecture with examples	
	Product,	Product Mix and N	New Produ	ict Development		
	1	Product: Features - Classification of products	2	To know the features and the classification of products	Lecture with examples	Oral test, Short test,
III		-		TD 1 d	T	Assignment,
	2	Classification of markets and goods - Product Line	3	To know the various classifications of markets	Lecture with examples	Quiz, Formative Assessment -
	3	Product Mix: Product Positioning,	3	To gain knowledge on product positioning and product differentiation	Lecture with discussion	Ĭ

		Product Differentiation				
	4	New Product Development: Categories of New Product	3	To know the process of new product planning and product diversification	Lecture with discussion	
	5	Product Life Cycle	2	To get knowledge on product life cycle	Lecture with discussion	
	Pricing a	nd Promotion Mix				
	1	Pricing - Objectives of pricing decisions	3	To understand the importance of price and its objectives	Lecture with PPT	
	2	Factors Influencing pricing decisions - Kinds of pricing	2	To understand the factors affecting pricing decisions and also the kinds of pricing	Lecture with examples	
	3	Methods of pricing - Process of price determination	3	To understand the pricing methods	Lecture with examples	Oral Test,
IV	4	Promotional mix - Factors - Sales Promotion Devices	3	To acquire knowledge on various kinds of sales promotion	Lecture with PPT	Short Test, Open book Test, Class Test
	5	Causes for the growth of Sales Promotion Activities	2	To understand the causes for the growth of Sales Promotion activities	Lecture with examples	
	6	Benefits and Limitations of Sales Promotion and Sales Promotion in India	3	To know the advantages and limitations of sales promotion	Brainstormi ng and Lecture	
	Recent T	rends in Marketing	Ţ	'		
V	1	E-	3	To understand the the significance and	Lecture with examples	Assignment,

	Commerce – M-		prerequisites of e- commerce		Oral Test, Short Test, Quiz,
2	E- marketing - E- Tailing	2	To get knowledge on features, types and tools of e-marketing and e-tailing	Lecture with videos	Formative Assessment - II
3	Shopping Malls	3	To acquire knowledge on shopping malls and social media	Lecture with videos	
4	Social Media Marketing	3	To acquire knowledge on features, importance and tools used in social media marketing	Lecture with examples	
5	Green Marketing - Rural Marketing	3	To understand the factors favouring the growth of green marketing and rural marketing	Lecture with videos	
6	Services Marketing - Marketing Ethics	3	To gain awareness on the ethical issues in marketing	Lecture with PPT	
7	Relationship Marketing - Account Based Marketing.	3	To get knowledge on Relationship Marketing and Account Based Marketing.	Lecture with examples	

Dr. C.Braba

Dr. M. Mary Helen Stella

**Course Instructor** 

**Head of the Department** 

### Semester Name of the Course Subject Code

IV : Cost Accounting : AC1741

# Teaching Plan

Unit	Mo	dules	Topics	Lectu		Learning	Pedagog	Ass	sessment/Evaluati	
			Inti	hour: roducti		outcome	y		on	
I	1	Objectives –Functions - Advantages-Limitations		Objectives –Functions - Advantages-Limitations 2 understand the importance of m		Lecture method with PPT				
	2	Financial accounting vs.  Cost accounting –		1	bety fina	tinguish ween ncial and t accounting	Lecture method wi PPT	th	C IA Test -1	
	3	costii Insta	ntials of good ng system - llation -Practical culties	2	esse imp	alyse the ential of blementing ting in openies	Lecture method		Short Test Assignment- I Problems Solving methods ( minimum -5	
	4	Methods - Techniques/types of costing - Classification of costs - Cost unit -Cost centre -Profit centre-Cost control- Cost reduction - Cost audit			vari met tech	ow the ious thods, aniques and ssification of ting.	Lecture methodWi PPT	th	and Maxium -10)	
	5	_	er and Quotation.	12	, Te	ate cost sheet ender, otations	Lecture method and peer group discussion			
	Material and Purchase Control									
	1	Adva depar	ctives- Essentials- intages-Purchase timent: Centralized decentralized -Types pres-	2	imp	lerstand the cortance of terial control	Lecture method wi PPT	th		

II	2	Stock levels: Minimum	_	quantify the	Lecture
111		stock level-Maximum	4	levels of stock	method and
		stock level: Reorder		taking system	peer group

	3	level-Danger level- EOQ (Economic Order Quantity)-  Average stock-Inventory system: Periodic and perpetual-Bin card-  Methods of material &issues (FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price).	6	Explain the inventory system that are adopted in manufacturing companies construct various methods of material issue	Lecture method  Lecture method and Peer group discussion	CIA Test -II Assignment II and III- Problems Solving methods ( minimum -5 and Maxium -10) Oral Quiz
		Standard price).				
	1	Time and metical dead	Labo	ur Cost	Lastrus	
III	2	Time and motion study: Objectives-Advantages - Job evaluation: Methods -Methods of time keeping & time booking, Idle time: Causes - Control -Accounting treatment-Over time: Accounting treatment Labour turnover : Causes -Methods of reducing labour turnover- Labour turnover rate- Cost of labour turnover rate	4	Understand the purpose of time and motion study in manufacturing companies  Evaluate the reasons for labour turnover rate	Lecture method With PPT  Lecture method and peer group teaching discussion	CIA Test –II Assignment IV and V- Problems Solving methods ( minimum -5 and Maxium -10)
	3	Methods of remuneration (Halsey,Rowan,Taylor,M arrick,Gantt task& Bonus plan).	9	work out the various methods of remuneration for the employees	Lecture method and Peer group teachingdiscus sion	
	1.		Ove	erheads	1	
	1	Allocation- Classification- Collection of overheads -Departmentalisation-	2	identify with the procedure of allocation, classification &	Lecture method	CIA Test -III

IV				collection of overheads		Assignment –VI Problems
	2	Absorption: Under and over absorption— Methods of absorption -	4	comprehend the procedure of absorption of overheads	Lecture method and Group discussion	Solving methods (minimum -5 and Maxium -10)
	3	Computation of machine hour rate.	4	calculate the various methods of remuneration for the employees	Lecture method and Peer group teaching discussion	
		Reco	ncilia	ation and Process (	Costing	
	1	Reconciliation of cost and financial statement: need-	1	Able to settle the difference between two accounts	Lecture method with PPT	
V	2	Procedure for reconciliation of statements and memorandum of reconciliation.	6	Calculate to reconcile between the financial and costing books of accounts	Lecture method and Peer group teaching discussion	CIA Test -1II Assignment –VII and VIII
	3	Process costing: Meaning- Process costing Vs Job Costing, advantages - Disadvantages-	2	Know the process of costing and compare with the job costing	Lecture method and Team teaching	Problems Solving methods ( minimum -5 and Maxium -10)
	4	Process Costing procedure-Losses and gains in process-Normal loss-Abnormal loss – Abnormal gain or effectiveness-Scrap- Defective	9	Calculate the process costing with its normal loss and abnormal loss and gain	Lecture method and peer teaching discussion	

Dr.Sr.S.Sahaya Selvi

Dr. M. Mary Helen Stella

**Course Instructor** 

**Head of the Department** 

### Semester : IV

# Name of the Course : Auditing and Corporate Governance

# Subject code : AC1742 Teaching Plan

Unit	Modu	ıles	Topics	Lect Hou		Learning Outcome	Pedagogy	Assessment/Evaluation
I	Conc	ept o	of Auditing					
	1	and	gin, Meaning features of iting	2	Understand the meaning and features of auditing		Brain Storming & Lecture Discussion	Short Test
	2	Dis acc	ectives, tinction between ounting and iting, estigation	3	Understand the important terms in auditing		Group discussion	Oral Test
	3	Aud	assification of dit: Organisation ed, Function ed,	3	Acquire knowledge on different types of audit		Brain Storming	Short Test
	4	Aud	ed, Basic nciples of an	3	on	uire knowledge the basic ciples of an lit,	Lecture with PPT	Short Test
	5		vantages, ortcomings of it	3	and	lerstand the pros cons of auditing punts.	Mind Mapping Discussion	Oral Test
	6		ndards of diting	3	stan	are of the dards of iting	Lecture Discussion	Formative Assessment
II	Prepa	arati	on for Audit					
	1	Pre Pre	roduction, eliminary eparation, Audit ogramme	2	pre	in knowledge on liminary steps ore auditing	Group Discussion	Assignment
	2		dit Note Book d Working	3		quire knowledge audit note book	Brain Storming	Multiple choice questions

		Papers		and working papers		
	3	Internal Check: Objectives and Essentials of good Internal Check System	3	Understand the importance of internal check system	Lecture with PPT	Short Test
	4	Features, Advantages and Shortcomings	3	Analyse the advantages and disadvantages of internal check system	Lecture Discussion	Short Test
	5	Internal Audit: Meaning, Features, Advantages andDis-advantages,	3	Acquire knowledge on importance of internal audit	Group Discussion	Multiple choice questions
	6 Distinction between Internal Audit and Statutory Audit.		2	Able to differentiate the internal and statutory audit	Group discussion Illustration	Formative Assessment
III	Vou	ching				
	1	Definition, Features and Objectives	2	Understand the meaning and features of vouching	Mind Mapping	Quiz
	2	Requisites of a valid voucher and Types of Voucher	3	Understand the importance of voucher	Lecture with PPT	Short Test
	3	Vouching of debit side of Cash Transaction	3	Acquire knowledge on vouching of cash transaction	Debate Brain Storming	Quiz
	4	Vouching of credit side of Cash Transaction	3	Acquaint knowledge with vouching of cash transaction	Lecture	Quiz
	5	Vouching of Trading Transaction.	3	Know the importance of vouching trading	Group Discussion	Formative Assessment

				transaction		
	A 11:41	t of Companies				
	1	Company Auditor, Qualification and Disqualification	2	Know the provisions for qualification and disqualification of an auditor	Group discussion	Multiple choice questions
	2	Appointment, Removal, Remuneration		Aware of the provisions regarding appointment, removal and remuneration of an auditor		Short test
IV	3	Rights and Duties of an Auditor	3	Acquire knowledge on the rights and duties of an auditor	Discussion Illustration	Multiple choice questions
	4	Liabilities of an Auditor 3		Acquaint knowledge with the liabilities of an auditor	Group Discussion	Short test
	5	Audit Report: Need and Importance	2	Understand the need and importance of audit report	Mind Mapping	Multiple choice questions
	6	Requisition of good audit report	3	Aware of the requisites of good audit report	Lecture	Short test
	7	Basic Elements and Kinds of Audit Report.	2	Acquire knowledge on kinds of audit report	Lecture Illustration	Formative Assessment
	Corp	orate Governance and	l Cor	porate Social Respons	sibility	1
V	1	Corporate Governance: Meaning, definition	2	Understand the meaning and features of good	Group Discussion	Quiz

2	and Features of good corporate governance Purpose, Importance and Principles of	3	corporate governance  Understand the importance of	Lecture with	Short test
	corporate governance		corporate governance	PPT	
3	Benefits and Issues of Corporate Governance	3	Acquire knowledge on benefit and issues of corporate governance	Lecture and discussion	Short test
4	Guardians of Corporate Governance and Code for Corporate Governance	2	Aware of guardians and code for Corporate Governance,	Discussion Debate Lecture	Quiz
5	Social Responsibility of Business, Arguments for Social Responsibility,	3	Understand the important social responsibilities of a corporate	Discussion Debate Lecture	Short test
6	Business as Responsible Person, Social Responsibilities of Business towards Different Groups.	3	Aware of social responsibilities of business towards different groups.	Lecture Discussion	Quiz Formative Assessment

Dr.C.Braba Course Instructor Dr.M.Mary Helen Stella Head of the Department

**Semester: IV** 

Name of the Course : Business Communication

Subject code: AC1743

**Teaching Plan** 

Unit	Modules	Topics	Lectur	Learning	Pedagogy	Assessment
			e	outcome		/
			Hours			Evaluation

Communication- Nature, characteristic, Scope, Functions, Importance, Principles,

I

	Pro	cess, Barriers, Overcon	ming	barriers, Self Developi	nent and Comm	unication
	1	Communication-	3	Understand the	Lecture,	Oral
		Meaning, Nature,		meaning of	Discussion	question,
		Characteristic,		Communication, its		short Test
		Scope, Functions.		nature, characteristic,		
				features, scope and		
				functions		
	2	Importance,	3	Able to know the	Lecture Brain	Discussion
		Principles, Process		process and barriers	Storming	
		and Barriers to		to communication		
		Communication.				
	3	Overcoming the	4	Evaluate the methods	Lecture,	Short Test
		barriers of		of overcoming the	Group	
		Communication and		barriers and tips for	Discussion	
		Self Development		Self Development		
		and Communication				
II		rms of Communication				Гуреs -
		nensions of Communic				T
	1	Forms of	3	Know the forms of	Lecture,	Short Test
		Communication:-		communication and	Discussion	
		Verbal - written,		methods of verbal		
		oral, Non - Verbal		communication		
		Communication -				
	2	meaning	2	A 1 1 1 C C	D: :	0 1
	2	Non - Verbal	3	Analysis the forms of	Discussion,	Oral
		Communication –		Non - Verbal	Social Media	question
		kinesics,		Communication		session
		paralanguage,				
	3	proxemies etc.	2	T.1	D -11	004
	3	Dimension of	2	Identify the nature of	Role play,	Q&A
		Communication –		various dimensions	Social Media	Session
		Downward, Upward,		of communication		
	4	Horizontal etc. Formal and Informal	2	Understand the	Discussion	Short Test
	4	Communication	2	meaning & features	Discussion	Short Test
		Communication		of Formal and		
				Informal		
				Communication		
	5	Modern forms of	2	Analyse the Modern	Lecture	Discussion
		Communication	_	Forms of	Lecture	Discussion
		Communication		Communication		
III		siness Letter Writing – ar writing	Туре		of business letter	s- Tips for
	1	Business Letter	3	Describe the types of	Lecture	Short Test
		Writing -		letters.		
		Introduction, Types -				
		personal, social,				
1		official.				
		•	1	1	<u> </u>	1

	2	Importance and	2	Understand the	Lecture	Q&A
		advantages of		advantages of		Session
		business letters		writing business		
				letters.		
	3	Structure of business	3	Understand the	Discussion	Discussion
		letter.		procedure of writing		
				business letters.		
	4	Tips for clear	2	Know the guidelines	Lecture	Short Test
		writing.		for clear writing.		
	5	Letter of Enquiry,	4	Write business letters	Discussion	Giving
		order, circular		effectively		exercises
		letters.				
IV	Job	<b>Application and Inter</b>	view			
	1	Job Application	4	Able to write job	Discussion,	Giving
		curriculum Vitae -		application and CV	Demo through	model
		Tips			A.V	questions
	2	Group Discussion –	3	Know the techniques	Lecture	Short test,
		Tips for Effective		of in participating		Model G.D
		participation in G.D		Group Discussion		
	3	Strategies for G.D	2	Understand the	Discussion	Short test
				strategies of G.D		
	4	Personal Interview,	2	Can face Interviews	Demonstration	P.P.T
		Job interview		with confidence	, Discussion	
	5	Listening skills and	2	Able to improve the	Demonstration	P.P.T
		tips for effective		listening skills	through A.V	
		listening				
V		orting				
	1	Meaning, purpose	3	Understand the	Lecture	Oral
		and types and merits		merits and types of	Discussion	questions
		of a report		report		
	2	Structure and style	3	Analyse the structure	Lecture	Preparation
		of a business report		business report	Discussion	of Report
	3	Guidelines for	2	Understand the	Lecture	Short test,
		writing report		techniques of		Model
				preparing report		report
	4	Meaning, elements	2	Know the tips for an	Using A.V	Preparing
		and tips for an		effective presentation		PPT using
		effective				AV
		presentation				
	5	Guidelines for the	3	Understand the	Lecture	Preparing
		use of visual aids		significance of using	through A.V	PPT using
				visual aids in		AV
				teaching		

Dr.M.Mary Helen Stella Course Instructor Dr.M.Mary Helen Stella Head of the Department Semester IV

Name of the Course : Business Mathematics

Subject code : AC1744

# **Teaching Plan**

Unit	Modu	les Topics	Lecture hours		Pedagogy	Assessment/ evaluation
I	Theor	y of Equations	nour	·		
	1	Definition of Equations and types of Equations Problems on Equations	4	Explain the primary concepts of Equations	Lecture with Illustration	Evaluation through appreciative inquiry
		Definition and Problems of Simultaneous Equations	5	To solve linear equations involving two quantities	Lecture	Evaluation through quizzes and discussions.
		Solution of quadratic equations by factors and Quadratic formula and related problems		To find the roots of quadratic equations	Lecture with Illustration	Slip Test
		Solution of Harder quadratic equations	4	To solve real life problems	Discussion with Illustration	Quiz and Test
II	Set Th	neory			•	
		Definition of sets and the two ways of representing sets.	3	To understand sets and representation of sets	Lecture with Examples	Evaluation through discussions.
		Types of sets, Subsets and properties of subsets with examples	4	To identify different types of sets	Lecture	Evaluation through appreciative inquiry
		Definition of universal set and Venn-diagrams	4	To visualize different types of sets and draw Venn diagram for the given data.	Lecture	Formative Assessment Test
		Set operations and properties of set union and intersection, problems on sets	4	To solve practical problems and to understand the principle behind	Group Discussion	Slip Test
III		ces and Determinants				1
	1	Definition of Matrices and	2	Explain the types of	Lecture	Evaluation

	types of Matrices with examples		Matrices	with Illustration	through discussions.
2	Algebra of Matrices and problems based on matrix addition and subtraction	3	To understand matrix addition and subtraction	Lecture with Illustration	Evaluation through appreciative inquiry
3	Product of Matrices and problems based on matrix multiplication	3	To understand matrix multiplication	Lecture	Formative Assessment Test
4	Properties of a transpose matrix and adjoint of a square matrix	4	To identify the cofactor of each element	Group Discussion	Slip Test
5	Inverse of a square matrix and problems	4	To find the inverse of a square matrix	Lecture with Illustration	Evaluation through discussions.
Inter			Im 1 1 2	T + .	
1	Definition of Simple Interest and problems based on Simple Interest	4	To calculate Simple Interest for certain period at a specified rate	Lecture with Illustration	Evaluation through discussions.
2	Definition of Compound Interest and problems based on Compound Interest	4	To solve problems relating to depreciation, change of population growth and annuity calculations	Lecture and group discussion	Evaluation through Assignment
3	Definition of Discount and problems based on Discount	4	To understand the problems relating to trade discount and cash discount	Lecture with Illustration	Formative Assessment Test
4	Definition of true discount, Banker's Discount and Banker's Gain and problems	5	To solve the Problems based on true discount, Banker's Discount and Banker's Gain	Lecture with Illustration	Slip Test
Line			<u> </u>		• 
1	Introduction of Linear Programming and linear inequalities	3	Explain the basic concepts of Linear Programming	Lecture with Illustration	Evaluation through discussions.
2	Introduction of Graphical method with illustration	4	To understand feasible region and objective	Lecture with	Formative Assessment
	3 4 5 Inter 1 2 Lines	2 Algebra of Matrices and problems based on matrix addition and subtraction  3 Product of Matrices and problems based on matrix multiplication  4 Properties of a transpose matrix and adjoint of a square matrix  5 Inverse of a square matrix and problems  Interest  1 Definition of Simple Interest and problems based on Simple Interest  2 Definition of Compound Interest and problems based on Compound Interest  3 Definition of Discount and problems based on Discount  4 Definition of true discount, Banker's Discount and Banker's Gain and problems  Linear Programming  1 Introduction of Linear Programming and linear inequalities  2 Introduction of Graphical	examples  2 Algebra of Matrices and problems based on matrix addition and subtraction  3 Product of Matrices and problems based on matrix multiplication  4 Properties of a transpose matrix and adjoint of a square matrix  5 Inverse of a square matrix and problems  Interest  1 Definition of Simple Interest  2 Definition of Compound Interest and problems based on Compound Interest  3 Definition of Discount and problems based on Compound Interest  4 Definition of Discount and problems based on Discount  4 Definition of Itrue discount, Banker's Discount and Banker's Gain and problems  Introduction of Linear Programming  1 Introduction of Linear Programming and linear inequalities  2 Introduction of Graphical  4 Introduction of Graphical	2 Algebra of Matrices and problems based on matrix addition and subtraction  3 Product of Matrices and problems based on matrix multiplication  4 Properties of a transpose matrix and adjoint of a square matrix  5 Inverse of a square matrix  1 Definition of Simple Interest  1 Definition of Compound Interest and problems based on Compound Interest  2 Definition of Discount and problems based on Compound Interest  3 Definition of Discount and problems based on Discount  4 Definition of true discount, Banker's Discount and Banker's Gain and problems  1 Introduction of Linear Programming  1 Introduction of Graphical  2 Introduction of Graphical  4 To understand matrix addition and subtraction  3 To understand matrix multiplication  4 To identify the cofactor of each element  4 To find the inverse of a square matrix  4 To calculate Simple Interest for certain period at a specified rate  4 To solve problems relating to depreciation, change of population growth and annuity calculations  5 To solve the Problems based on true discount, Banker's Discount and Banker's Gain	examples    Algebra of Matrices and problems based on matrix addition and subtraction     3

3 Solutions by using Graphical method	To solve practical problems	Lecture with Illustration	Slip Test

## V. Sujin Flower

Dr. M. Mary Helen Stella

**Course Instructor** 

**Head of the Department** 

Semester Name of the Course IV : Principles of Management

Subject Code : AA1744

**Teaching Plan** 

Unit	Modules		Topics		cture	Learning	Pedagogy	Assessment/
			-	ho	ours	outcome		Evaluation
			Business	Mai	nagem	ent		
	1 Principles – Important and limitation		-	2	princi impor busin	rstand the iples and rtance of ess gement	Lecture method	
I	2	Scien profes mana mana Histo thoug		4	unive	rehend the rsality of gement	Lecture method and case study	CIA –I Short test Google Classroom Oral test
	3	Appro – Kin	oaches to management ds	2	variou and it Busin	ain the us approaches as kinds of ness gement	Lecture method	
	4	Featu Elem	tific management: – res – Objectives – ents – Benefits and sitions	2	Understand the elements of scientific management		Lecture method	
	5	Contr	ibutions to gement thought.	1	Know	the ibution s to gement	Lecture method	
		Planı Maki	ning and Decision					
II	1	Plann Natur Object	ing – Definition – re – Characteristics – etives – Importance – ntages and limitations	4		rstand the rtance of ing	Lecture method	
	2	Polici	ies – Procedures –		Know	v the	Lecture method	

	3	Strategies – Forecasting – Relationship between planning and forecasting –  —Decision making – Definition – Characteristics – Process – Types of managerial decision – Decision tree  Management by objectives – Principles – Merits and demerits.	5	difference between policies, procedures and strategies  Describe the characteristic of managerial decision making  Understand the principle of MBO	and Group Discussion  Lecture methodwith Video discussion  Lecture method	CIA-II Google from test Snap test
III	1	Organising Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories – Organisational structure – Merits and Demerits of different types – Recent developments in Organisation –	6	comprehend the theories of organising structure and its recent development	Lecture method With PPT	CIA-II Group discussion Open book test
	2	Formal and informal organization –	1	Discuss the formal and informal organisation	Lecture method and team teaching	
	3	Delegation of authority – Centralisation and decentralization of authority – Factors determine degree of decentralization –	4	analyse the concept of centralization and decentralization of authority	Lecture method with Video	
	4	Departmentation – Basis – Types – Merits and demerits.	1	Explain the basis for departmentations	Lecture method	
	1	Staffing  Nature, meaning — Definition — Personal management	2	Understand the importance of personal management	Lecture method	
IV	2	Manpower planning – Features – Components – Importance – Merits – Limitations – steps in staffing –	4	Explain the features and components of man power planning	Lecture method	
	3	Recruitments – Internal and External sources – Selection – Stages –	6	discuss the features, components,	Flipped Classroom	CIA-III Kahoot Test

	4	Training – Stages and types  – Methods – Promotions – Promotion policy – Methods  – Merits and demerits – Transfer – Types  – Demotions – Retirement  Labour turnover and measures to control labour turn over.  Directing, Motivation and Leadership	2	importance in staffing, recruitment, selection and training  Understand the measures to control labour turn over	Lecture method	
V	1	meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions – Characteristics of an order –	3	Comprehend the principles ,nature and techniques of direction in management	Lecturer method	CIA-III Quizzes
	2	Motivation characteristics – Theories – Maslow's need theory – Hygiene – Expectancy – X and Y theories – Methods and techniques of motivation – Financial and non-financial motivation –	8	Understand the characteristic of motivational theories	Blended Classroom	
	3	Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles – Theories – Leadership styles in Indian organizations –	6	apply motivational and leadership theories to develop leadership qualities	Team Teaching	
	4	Supervision – Communication – Control and Co-ordination types and techniques.	8	Analyse the importance of communication and coordination of	Self-study and group discussion	

Dr.Sr.S.Sahaya Selvi

Dr. M. Mary Helen Stella

**Course Instructor** 

**Head of the Department** 

### **Department of Commerce**

Semester : VI Major Core:

Name of the Course : Industrial Law

Subject code : AC1762

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

## **Objectives:**

1. To create awareness on industrial regulations and its impact on the Indian Economy.

2. To familiarize students with the provisions of various Acts relating to industries.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trader Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	Е
CO-5	recognize the need of ESI and ESN Course	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

**MODULE**Total contact Hours: 90 (Including lecture, assignments and tests)

Unit	Section	Topics	Lecture	Learning	Pedagogy	Assessment
			hours	outcomes		

# I. Formation of factories, the precisions of working Hours and Existence of Trade unions

F -	umo					
I	1.	The standing of factories by	5	To make	C	Asking
		getting Approval, license		them	and	questions
		and registration Health,		understand	discussions	and Quiz
		Safety and Welfare		the rules		given.
		Precisions		and the		
				provisions		
				employee		
				has to give		
				with		
				important		
				definitions		
	2.	Working Hours and Annual	5	Creating	Illustrations	Assignment
		Holidays, Leave with		ability to	and	work.
		wages and special		differentiate	Examples	
		privileges to child		the works		
		Labourer.		allotments		
				to		
				labourers.		
	3.	Special precisions	5	Using black	Out forth	Writing the
		regarding women,		board and	the grasping	filling of
		adolescents and young.		making to	ability	blanks.
		Persons Clarifying		mark out		
		surgeons, Inspectors and		the		
		offences Penalties.		different		
				praise as for		
				different		
				employees.		
	4.	Trade Union formation,	5	Able to tell	Analytical	Giving
		The rules of Trade Union,		various	study.	short test.
		The procedure of		Unions and		
		registration and privileges.		the status o		
		The types of funds of		Union		
		utility. Amalgamation,		members.		
		Dissolution rules.				

II. The Social Security Acts of Employees.

1.	Defenses before and after 5	Explaining Various cases Quiz given.
	passing of compensation	in the and examples
	Act, (The doctrines)	course and soughed out.

2	types. Determination of compensation for various disabilities. Fatal	5	out of employment through ease study.  Doing problems and reading various	Using black board to write the formulas.	Doing problems and calculating compensation
3	Accidents.  Commissioner and distributing compensation. Offences and penalties.	3	cases al illustrations.  Picking out the offences and penalties shuttled in the Act.	Checking case note and picking offence penalty.	Scheduling offence penalty.
4	Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility.	5	Explaining the constitution of corporation and the methods of raising fund.	E.S.1. funds specialty and differentiation explained.	Reading the text and marking important points.
5	. The contributions of employees and employees, Inspectors, The various benefits	4	Teaching the deductions made in the ways and increase in wages.	Clarifying the differentiation of contribution of E.S.1. Fund.	Group discussions.
6	The E.S.1. Court, powers, Appeals, offences and penalties.	2	Analyzing the powers of various courts.	Duration of Appeal and offence penalties.	Picking out the offences and their penalties and writing down.

III. Industrial peace and Raising of Welfare Acts.

1.	The causes of disputes	5	Teaching	Differentiation	Preparing
	and its meaning. The		various	the	tabular form
	Authorities to settle		officials	Adjudications	for various
	Industrial Disputes.		appointment	from	functions.
			and powers	settlements.	
			peaceful		
			settlement and		

			Adjudications.		
2.	Grievance settlement	5	Ability	Lecture and	Classification
	Authority, Voluntary		creating be	Questioning	of legal and
	reference of dispute by		know the	about various	illegal strikes.
	arbitrators, strike.		voluntary	strikes.	
			references		
			with and		
			without		
			intervention.		
3.	Lock out-lay off,	4	Able to	Discussions	Preparing
	Retrenchment; closure		prepare	and	scheduled
	Minimum wages kinds		schedules of	clarifications	employments.
	of wages.		wages and		
			explaining		
			types of		
			straggles of		
			employees.		
4.	Fixation and Revision of	2	Teaching	Explained	Piece rate of
	Minimum wages.		safeguards	various types	time rate
				of wages	analysis.

IV. The various Benefits availed to employees.

1.	Meaning and definition of Bonus. Hutt gold Mines case, definitions — Available surplus, Allocable surplus, Balance sheet, Gross Profit, Net Profit, Budget, Accounting year.	5	Asking questions and explaining various definition and cases dealt with.	Using Blank board for case explanation with illustrations	Writing memory answers for definitions.
2.	Computation of gross profits in banking company and non-banking company. Items to be included with gross profits and i6tems to be excluded.	5.	Demonstration and lecturing	Drawing flow charts and preparing schedules	Copy writing the charts of schedules in case note.
3.	Bonus formula calculations, Minimum and maximum bonus, Inspectors, Eligibility criteria, offences and penalties.	4	Lecture classes and group discussions.	Making to discuss various quantum of bonus.	Assignment of table preparation
4.	The fixation of gratuity, the forfeiture of gratuity, The period for calculation of gratuity.	3	Understand the techniques of gratuity calculation	Group discussions	Quiz

5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties	3	Making to discuss the rules of gratuity.	Lecture classes	Test
V. C	onditions of Employment an	d Evalu	ation.		
1.	Standing orders preparation of draft orders, Items for which orders frame of Industrial employments.	3	Understand the drafting of orders	Explaining the meaning and needs	Oral Test
2.	Display of orders, Binding of orders offences.	2	Lecturing about standing orders	Practical word	Case note writing
3.	Revision	2	Making to learn	Oral discussing	Test

Course instructor,

**Head of the Department,** 

Adv. Jeya Rani

Dr. H. Mary Helen Stella

### **Course Outcome**

Semester : VI Major Core - XVI

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

No. of Hours/ Week	No. of Credits	Total No. of Hours	Marks
6	5	90	100

### **Objectives:**

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

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

# Modules Income Tax Law and Practice - II Total contact hours - 75 (including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	<b>Learning Outcome</b>	Pedagogy	Assessment/ Evaluation
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1	Income from other Sources								
	1.	Meaning of Income from Other Sources	3	Understand the meaning of Income from Other Sources	Lecture.	Short test			
	2.	Kinds of securities, TDS	3	Understand different kinds of securities and TDS	Lecture, group Discussion	Class test			
	3.	Calculation of income from other sources.	3	Able to calculate of income from other sources	Doing problems	Solving problems, class test.			
	4.	Inter-head and intra-head adjustment.	3	Understand the concept of Inter head and intra head adjustment	Solving problems	Solving problems, Formative Assessment			
II	Set-Off a	and Carry Forward	of Losses						
	1.	Set-off and carry forward of losses	3	Understand the meaning ,features and scope of Salaries	Lecture ,Discussion	Short test			
	2.	Treatment of carry forward of losses of certain assessees	3	Able to carry forward of losses of certain assessees.	Discussion illustration	Short Test			
	3.	Order of Set-off	3	Know the Order of Set-off	Lecture Discussion	Class test			
	4.	Income of other persons included in Assessee's total income	3	Understand the procedure of including other person's income in Assessee's total income	PPT, Discussion	Assignment			
	5.	Clubbing and aggregation of income	3	Able to club and aggregate the income	Workout the problems	Group Discussion			
III	Deductio	ons from Gross Total	Income						
	1	Deductions from Gross Total Income – 80 C, 80 CCC80CCD, 80 CCF	2	Understand the procedure for deducting from Gross Total Income u/s 80 C, 80 CCC80CCD, 80 CCF.	Lecture	Solving simple problems, class test.			

	2.	Deductions from Gross Total Income – 80 D, 80DD,80DDB	3	Able to calculate Deductions from Gross Total Income u/s 80 D, 80DD,80DDB.	Discussion	Short test
	3.	Deductions from Gross Total Income – 80 E	3	Know the procedure of Deductions from Gross Total Income – 80 E	Explain the procedure and workout the problems	Solving simple problems.
	4.	Deductions from Gross Total Income 80 G, 80 U.	3	Able to calculate deductions from Gross Total Income 80 G, 80 U.	Explain the procedure and workout the problems	Quiz, Formative Assessment
IV	Assessme	ent Procedure				
	1.	Filing of return of income	2	Know about filing of return of income	Lecture	Short test
	2.	Due date for filing of return of income	3	Understand the due dates for filing of return of income	Discussion	Class test
	3.	Kinds of assessment	4	Know about different kinds of assessment	Lecture	Short test
	4.	Assessment procedure	4	Understand the assessment procedure	PPT	Assignment Test
V			Assess	ment of individuals		
	1.	Assessment of individuals	5	Understand the procedure of Assessment of individuals	Lecture Discussion	Short test
	2.	Rates of income tax	5	Understand rates of income tax	Lecture Discussion.	Solving simple problems, class test
	3.	Computation of income and tax liability of individuals	4	Able to calculate total income and tax liability of individuals	Explain the procedure and workout the problems	Quiz Formative assessment.

**Dr. S. Mary Pearly Sumathi Course Instructor** 

Dr. M. Mary Helen Stella Head of the Department

### **Course Outcome**

Semester : VI Major Core-XVII

Name of the Course : Human Resource Management Subject code : AC1764

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

### **Objectives:**

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

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

### Modules Human Resource Management

**Total contact hours - 75 (including lecture, assignment and tests)** Unit Module **Pedagogy** Assessment/ **Topics** Lecture Learning **Evaluation** Hours outcome I Introduction 1 Meaning and 5 Understand the Lecture, Oral definition of meaning of Discussion question,

			1	**		1 1
		Human		Human		open book
		Resource		Resource		Test
		Management,		Management, its		Discussion
		Objectives,		objectives,		Short Test
		Scope		scope and		
		,Functions		functions		
	2	Evolution and	5	Able to know	Lecture, Brain	
		Development of		the evolution	Storming	
		HRM ,		and		
		Environment of		environment of		
		HRM		HRM		
	3	Human	4	Evaluate the	Lecture,	
		Resource		need for Human	Group	
		Planning:		Resource	Discussion	
		Definition,		Planning		
		Objectives,				
		Need Human				
		Resource				
		Planning				
	4	Process, Barriers	4	Evaluate the	Lecture, Brain	
	-	to HRP,	-	barriers and	Storming	
		Effectiveness of		effectiveness of	g	
		HRP.		HRP.		
II		Job	Analysis,	Design and Recru	itment	
II	1	Job Job Analysis:	Analysis,	Design and Recru Know the uses,	itment Lecture,	
II	1					
II	1	Job Analysis:		Know the uses,	Lecture,	
II	1	Job Analysis: Concept ,Uses ,		Know the uses, process and	Lecture,	
II	1	Job Analysis: Concept ,Uses , Process		Know the uses, process and methods of data	Lecture,	
II	1 2	Job Analysis: Concept ,Uses , Process ,Methods of data collection		Know the uses , process and methods of data collection	Lecture , Discussion	
II		Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design:	3	Know the uses ,    process and    methods of data    collection  Analyse the	Lecture,	
II		Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors	3	Know the uses ,    process and    methods of data    collection  Analyse the factors affecting	Lecture , Discussion  Discussion,	
II		Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job	3	Know the uses ,    process and    methods of data    collection  Analyse the	Lecture , Discussion  Discussion,	Short Test,
II		Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design	3	Know the uses ,    process and    methods of data    collection  Analyse the factors affecting	Lecture , Discussion  Discussion,	Oral
II		Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of	3	Know the uses ,    process and    methods of data    collection  Analyse the factors affecting	Lecture , Discussion  Discussion,	Oral question,
II		Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design	4	Know the uses ,    process and    methods of data    collection  Analyse the factors affecting    Job Design	Lecture , Discussion  Discussion, lecture	Oral question, Short Test,
II	2	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of	3	Know the uses ,    process and    methods of data    collection  Analyse the factors affecting    Job Design  Understand the	Lecture , Discussion  Discussion, lecture  Lecture, Brain	Oral question, Short Test, Formative
II	2	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job ,	4	Know the uses ,    process and    methods of data    collection  Analyse the    factors affecting    Job Design  Understand the    term job	Lecture , Discussion  Discussion, lecture	Oral question, Short Test,
II	2	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job , Recruitment:	4	Know the uses ,    process and    methods of data    collection  Analyse the    factors affecting    Job Design  Understand the    term job    enrichment and	Lecture , Discussion  Discussion, lecture  Lecture, Brain	Oral question, Short Test, Formative
II	2	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job , Recruitment: Sources of	4	Know the uses ,    process and    methods of data    collection  Analyse the    factors affecting    Job Design  Understand the    term job    enrichment and    identify the	Lecture , Discussion  Discussion, lecture  Lecture, Brain	Oral question, Short Test, Formative
II	2	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job , Recruitment:	4	Know the uses ,    process and    methods of data    collection  Analyse the    factors affecting    Job Design  Understand the    term job    enrichment and    identify the    sources of	Lecture , Discussion  Discussion, lecture  Lecture, Brain	Oral question, Short Test, Formative
II	2	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job , Recruitment: Sources of	4	Know the uses ,    process and    methods of data    collection  Analyse the    factors affecting    Job Design  Understand the    term job    enrichment and    identify the	Lecture , Discussion  Discussion, lecture  Lecture, Brain	Oral question, Short Test, Formative
II	2	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job , Recruitment: Sources of recruitment	4	Know the uses ,     process and     methods of data     collection  Analyse the factors affecting     Job Design  Understand the term job enrichment and identify the sources of recruitment	Lecture , Discussion  Discussion, lecture  Lecture, Brain storming	Oral question, Short Test, Formative
II	3	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job , Recruitment: Sources of recruitment	4	Know the uses ,    process and    methods of data    collection  Analyse the    factors affecting    Job Design  Understand the    term job    enrichment and    identify the    sources of    recruitment  Evaluate the	Lecture , Discussion  Discussion, lecture  Lecture, Brain storming	Oral question, Short Test, Formative
II	3	Job Analysis: Concept ,Uses , Process ,Methods of data collection Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design Enrichment of job , Recruitment: Sources of recruitment	4	Know the uses ,     process and     methods of data     collection  Analyse the factors affecting     Job Design  Understand the term job enrichment and identify the sources of recruitment	Lecture , Discussion  Discussion, lecture  Lecture, Brain storming	Oral question, Short Test, Formative

		Practices in		Recruitment.		
		India, Methods		Recruitment.		
		of Recruitment.				
III	Selection	Placement and In	duction			
111	Beleetion		uucuon			
	1	Selection: Meaning and definition, Need , Selection Process/Method	4	Understand the need for selection and evaluate the methods of selection.	Lecture	
	2	Placement , Induction: Concept , Objectives , Benefits	3	Understand the concept and benefits of induction	Lecture	Short Test Q&A Session
	3	Contents of Induction Programme, Phases of induction Programme.	4	Understand the contents of Induction Programme and analyse the phases of induction Programme.	Discussion	Discussion
IV	Career I	Planning and Devel	opment			
	1	Career planning : Concept , Need - Career Stages, Career Planning Process	4	Able to understand the Process of Career Planning	Discussion, PPT	
	2	Career Development ,Employee Training: Concept , Need , Areas of training , Importance	4	Know the areas of training and the importance of training	Lecture	Giving model questions Short test, Open book test
	3	Steps in Training Programme	3	Understand the steps involved in Training Programme	Discussion	
V			Perfor	mance Appraisal		
	1	Concept, Meaning,	4	Understand the concept,	Lecture Discussion	Oral questions,

	Purpose , Approaches		purpose and approaches of performance appraisal		Short test, Formative Assessment
2	Process , Methods: Traditional and Modern Methods	5	Analyse the traditional and modern methods of performance appraisal	Lecture Discussion	
3	Problems in Performance Appraisal.	4	Evaluate the problems in performance appraisal.	Lecture , Discussion	

Dr. C.Braba Course Instructor Dr.M.Mary Helen Stella Head of the Department

#### **Course Outcome**

Semester : VI Major Core-XIV

Name of the Course : Management Accounting

Subject code : AC1761

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

### **Objectives:**

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

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

Management Accounting Sub. Code: AC1761

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

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment evaluation
I	Introduction	on to management acco	ounting			
	1	Meaning, Objective, Functions of Management Accounting	2	Able to know the basic aspects of Management Accounting	Lecture	
	2	Advantages and Limitations Difference between Management Accounting Vs Financial Accounting	2	Compare and contrast Management Accounting with Financial Accounting	Discussion	Short test, Assignment,
	3	Financial statement analysis – comparative statement	4	Know the technique of preparing comparative statement	Lecture	Problem solving
	4	Common size Statement	5	Analyse and interpret the data	Discussion	
	5	Trend percentage	3	Analyse the data using trend percentage		
II			Ratio A	nalysis		
	1	Meaning, Uses and Limitations, classification of ratios.	3	Know the meaning and types of ratios.	Lecture	
	2	Profitability Ratios – Formulas	3	Formulas for calculation profitability	Peer group Discussion	Assignment, Problem
	3	Turnover Ratio	4	Find out the turnover ratios and its significance	Group discussion	solving, Short test, Formative Assessment
	4	Liquidity and solvency Ratios.	5	Know the technique of preparing liquidity and	Lecture with PPT	

	1	T	1	1		
				solvency ratios.		
	5	Preparation of Balance sheet	3	Able to find out missing informations	Group Discussion	
III			Funds A	Analysis		
	1	Meaning of Funds from operation and Fund Flow Statement	3	Understand the procedure of preparing Fund Flow Statement	Lecture	
	2	Preparation of Schedule of changes in working capital	3	Differentiate the current assets and fixed assets, current liabilities and current assets.	Brain storming	Short test Assignment, Quiz, Problem Solving
	3	Preparation of Cash Flow Statement and Cash from operation	4	Able to prepare cash flow Statement with the particulars given	Lecture	
IV		Mar	ginal Costin	g and Budgeting	<b>;</b>	
	1	Meaning of Marginal costing – Basic concepts.	2	Know the basic concepts, and terms used in marginal costing.	Discussion	Problem
	2	Contribution, P/V ratio, Break Even Analysis, Margin of safety	5	Understand the procedure of calculating P/V ratio contribution, and Margin of safety	Lecture	solving, Oral test, Quiz, Assignment, Formative assessment
	3	Budgeting and budgetary control	3	Understand the meaning of budget, budgetary	Lecture	

				control		
	4	Classifications of budgets	2	Identify the types of budgets	Discussion	
	5	Production and sales budgets	4	Understand the procedure for preparing production and sales budget	Lecture	
	6	Fixed and Flexible budget	4	Analyse the methods of preparing fixed and flexible budget	Discussion	
$\mathbf{V}$			Standard	l Costing		
	1	Meaning of standard cost and standard costing.	2	Understand the terms used in standard costing.	Lecture	
	2	Advantages and Limitations	2	Analyse the merits and demerits of standard costing	Brain storming	Short test,
	3	Types of variance – Materials variance	3	Know the formulae for calculating Material Varience	PPT	Objective type questions, Problem Solving. Formative
	4	Labour Variance	2	Understand the technique of calculating Labour variance.	PPT	Assessment
	5	Sales variance	2	Analyse the procedure for calculating sales variance	PPT	

Dr.M.Mary Helen Stella Course Instructor Dr.M.Mary Helen Stella Head of the Department

### **Course Outcome**

Semester : VI Elective II

Name of the Course : Organisational Behaviour Subject code : AC1765

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

### **Objectives:**

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

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

# Organisational Behaviour Sub. Code: AC1765

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

Unit	Modul e	Topics	Lectur e hours	Learning outcome	Pedago gy	Assessment/ Evaluation
		Introduction to Orga	anisationa	l Behaviour		

	1	Key elements of		Identify the		
	1	Organisational	5	key	Lecture	
		Behaviour – Nature -	3	elements,	method	
		Scope - Need		nature ,scope	and	
		Scope - Need		and need of	case	
I				Organization		
1				al behavior	study	
	2	Challanges food by		Provide an	Lecture	Online
	2	Challenges faced by Management – Process	5	overview of	method	
			3			assignment:
		- Models		the major	and	Objective
				challenges	case	type of 50
				faced by	study	questions
				today's		from each
	_			management.		unit i.e
	3	Foundations of		Appreciate	Lecture	5units(10
		Individual behavior –	6	the need for	method	marks are
		Individual and		understandin	With	assigned for
		individual differences –		g human	PPT	this purpose)
		Human behavior and its		behaviours in		
		causation		the work		
				place and its		CIA –I and
				various		II
				models		
				functioning.		Using
		Personality a	nd Percep	tion		Quizzess
						app for
	1	Concept of		Explain the	Lecture	conducting
		personality –	7	ways	method	quiz test
		Determinants – Types –		personality	with	
II		Theories of personality		influences	experie	After each
		- Influence of		individuals '	ntial	unit the
		Personality -		behavior in	learnin	students
		Measuring personality.		an	g	share their
				organisation	U	experiential
	2	Perception – Meaning –		State the	Lecture	learning for
		Perceptual process –	6	application of	method	which 2
		Factors affecting		perception in	and	marks are
		perception –		specific areas	Group	assigned to
		Improvement in		to understand	Discuss	each unit
		perception – Perception		organisationa	ion	
		and its application in		l behavior	1011	
		Organisational		1 00114 101		
		Behaviour.				
		Deliaviour.				
		Attitudes, Values, Job S	atisfaction	and Laarning		
	1	Autuucs, values, job S	austacuol	i and Learning		

					1	
Ш	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	6	State how the attitudes are formed and change the attitude of an individual in the organization	Lecture method And case study	
	2	Values – Concept – Types – Formation – Values and behavior.	5	Explain how values are formed and measured	Lecture method and team teachin	
	3	Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction.	5	Measure the job satisfaction of an employee in an organization	Lecture method with Video	
	4	Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behaviour.	6	Summarize how learning affects individual behavior	Lecture method	
		Group Dynamics a	nd Orgai	nisational Confl	icts	
IV	1	Definition and characteristics of group  - Theories of group formation - Types of groups - Stages of group formation - Group behaviour - Group decision making	7	Illustrate how to make group decision making more effective	Lecture method	
	2	Quality circle.	1	Discuss how to form quality circle in the organization	Lecture method	
	3	Organisational conflicts		Outline the		

		<ul> <li>Definition – Sources</li> </ul>		conflict	Flipped
		- Types - Aspects -	7	process and	Classro
		Conflict process –		learn the	om
		Conflict Management.		techniques	
				for managing	
				conflict	
		Job Frustration	and Stre	ss Management	-
	1	Job frustration –			
		Meaning – Causes for	6	Exemplify	Lecture
v		frustration – Impact of		the effects of	r
		frustration- Managing		frustration on	method
		frustration.		the behavior	
				of the	
				frustrated	
				person	
	2	Stress management –		Suggest	
		Meaning – Symptoms –		strategies for	Blende
		Measurement – Causes		coping with	d
		or sources –	8	stress or	Classro
		Consequences – Stress		managing	om
		and task performance -		stress	
		manage or cope with			
		stress.			

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