

Semester II

Major Core II

Financial Accounting - II

Course 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 job market.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of nonprofit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know to 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	PSO 5	AP

Modules

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Branch and Departmental Accounts					
	1	Meaning, Objects of branch accounts, Types of branches	2	Understand the purpose of keeping branch accounts and types of branches.	Lecture	Brainstorming
	2.	Dependent branch and its features, Accounting system	2	Understand the transactions in branch account and the important aspects that need special care in preparing branch accounts	Lecture, Discussion	Short test
	3.	Debtors system	3	Know the procedure for preparing branch accounts under debtor system	Workout the problems on the board and explain the procedure	Group Discuss Short test

	4.	Stock and Debtors system	4	Know the procedure for preparing branch accounts when goods are supplied at cost and invoice price.	Workout the problems on the board and explain the procedure	Group Discussion, Short test
	5	Final account system (excluding foreign branches)	4	Able to prepare Memorandum Trading and Profit and Loss Account.	Workout the problems on the board and explain the procedure	Group Discussion, Formative Assessment
	6.	Accounting Procedure meanings features and terms used	2	Understand the meaning of department and the terms used in Departmental accounts.	Lecture Discussion	Short test
	7.	Allocation of common expenses	4	Able to know the basis on which expenses of departments are allocated	Discussion and illustration	Quiz, Objective type questions
	8.	Calculation of purchases	4	Understand the procedure of calculating purchase	Illustration	Short Test
	9.	Preparation of departmental trading and profit and loss account (excluding interdepartmental transfer)	5	Able to prepare the departmental trading and profit and loss account	Workout the problem on the board and explain	Assignment, Formative Assignment
	Accounts of Non- Profit Organisations					
II	1.	Capital and Revenue items, Rules for determining Capital expenditure, Features of capital and revenue expenditure	3	Understand the concept of capital and revenue expenditure	Brainstorming, Lecture, Discussion.	Short test, Giving multiple choice questions.
	2.	Concept and terms used, Classification of capital and revenue items	3	Able to classify capital and revenue items	Lecture, group Discussion	Giving small items and verify the answers
	3.	Preparation of receipts and payments account	4	Able to prepare receipts and payments account	Do the problems on the board	Giving small problems and

						check the answers
	4.	Preparation of Income and Expenditure account and Balance sheet	5	Able to prepare Income and Expenditure account and Balance sheet	Do the problems on the board	Giving problems and check the answers and Class test, Formative Assignment
III	Royalty Accounts					
	1.	Features and terms used in royalty accounts	3	Understand the concept of royalty account	Lecture	Short test
	2.	Preparation of analytical table and Journal entries	4	Know the procedure for preparing analytical table	Discussion	Oral test, Quiz
	3.	Accounts in the books of lessor Accounts in the books of lessee	5	Able to prepare necessary ledger accounts in the books of lessor and lessee	Illustration	Short test
	4.	Accounting procedure when there is abnormal fall in output	4	Understand the accounting procedure at the time of abnormal fall in output	Illustration Discussion	Assignment, Formative Assessment
IV	Depreciation Accounts					
	1.	Meaning and Causes for depreciation	3	Understand the meaning and concept of depreciation	Lecture	Brain storming
	2.	Need for providing depreciation	3	Able to know the need in preparing depreciation account.	Discussion	Short test
	3.	Methods of depreciation	4	Know the various methods to preparing depreciation account.	Illustration Discussion	Brain storming
	4.	Straight Line method, Diminishing Balance method, Annuity method	5	Able to prepare Straight line method, Diminishing Balance method, Annuity method	Workout the problems on the board	Assignment, Formative Assessment
Hire Purchase System						

	2.	Preparation of accounts in the books of hire purchaser and hire vendor	5	Know the accounts to be prepared in the books of hire purchaser and hire vendor	Lecture , Illustration ,Discussion.	Oral test
	3.	Default and repossession (complete and partial)	5	Understand the technique of preparing accounts under complete and partial repossession	Lecture , Illustration ,Group Discussion	Short test Formative assessment.

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

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 marketing	2	U
CO-2	understand the procedure of market segmentation and buying motives	2	An
CO-3	evaluate the elements of product and product life cycle	2	E
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	2	U

Modules

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	An Overview of Marketing					
	1	Marketing – Scope, Modern marketing	5	To understand the concept marketing	Lecture with examples	Short test Formative Assessment – I
	2	Functions of modern marketing and Approaches	5	To know the various Functions of modern marketing	Lecture with discussion	
	3	Marketing environment- Definition, classification	5	To understand classification of Marketing environment	Lecture with discussion	

II	Marketing Segmentation and Consumer Behaviour					
	1	Market Segmentation-Requisites, factors	5	To get knowledge on market segmentation	Lecture with examples	Quiz Formative Assessment – I
	2	Segmentation procedure and segmentation in selecting industries	5	To understand procedures of segmentation	Lecture with PPT	
	3	Consumer Behaviour-definition, significance, determinants	5	To understand Consumer Behaviour	Lecture with examples	
III	Product, Product Mix and New Product Development					
	1	Product - Meaning, Features Classification,	5	To understand the classification of product	Lecture with examples	Oral Test Formative Assessment – II
	2	Categories of new product and Product Life Cycle	5	To get knowledge on product life cycle	Lecture with discussion	
	4	Product mix – product positioning, product differentiation	5	To get knowledge on product mix	Lecture with PPT	
IV	Pricing and Promotion mix					
	1	Price, Importance of price	3	To understand the importance of price	Lecture with PPT	Oral Test Formative Assessment – III
	2	Pricing objectives	2	To know the pricing objectives	Lecture with examples	
	3	Factors affecting pricing decisions	3	To understand the factors affecting pricing decisions	Lecture with examples	
	4	Kinds of pricing, Price differentials	3	To know the kinds of pricing	Lecture with PPT	
	5	One price Vs Variable price	2	To understand the pricing methods	Lecture with examples	
V	Promotion					
	1	Sales Promotion:	2	To understand the term sales promotion	Lecture with examples	Assignment

		Meaning, Definition, Objectives, Importance				Formative Assessment – III
2		Advantages, Limitations	3	To know the advantages and limitations of sales promotion	Lecture with videos	
3		Kinds of sales promotion: Consumer sales promotion, dealer sales promotion and sales force promotion	3	To acquire knowledge on various kinds of sales promotion	Lecture with videos	
4		Advertising: Objectives, Goals and models	2	To know the meaning of advertising	Lecture with examples	
5		Advantages, Objections against advertising	3	To understand the pros and cons of advertising	Lecture with videos	
6		Salesmanship: Meaning, Definition	3	To understand the term salesmanship	Lecture with PPT	
7		Advertising Vs Salesmanship.	3	To know the difference between advertising and salesmanship	Lecture with examples	

Course Instructor :Mrs.S.Merlin Vista Head of the Department: Dr.R.Evalin Latha

Teaching Plan for the year 2020-2021

Name of the course: **Income Tax Law and Practice - II**

Semester : VI

Sub. Code: AC1763

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

Objectives:

1. To impart knowledge on the basic provisions of income tax
2. To equip 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

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

Unit	Section	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Income from other Sources					
	1	Income from other Sources	2	To understand the concept	Lecture	Group discussion
	2	Kinds of securities	4	To understand kinds of securities	Lecture	Formative

	3	TDS	2	To understand the calculation of TDS	Problem solving	Assessment Short Tests Quiz Asking questions Group discussion Test
	4	Taxable income under other sources	4	To calculate income under other sources	Problem solving	
	5	Interhead and Intrahead adjustment	3	To understand the Interhead adjustment	Problem solving	
II	Set-Off and Carry Forward of Losses					
	1	Set-off and carry forward of losses	5	To understand the concept and treatment of losses of house property, Business/Profession, Capital gain	Problem solving	Evaluation through: Test Quiz Asking questions. Formative assessment
	2	Unabsorbed depreciation	3	To understand the treatment of Unabsorbed depreciation	Problem solving	
	3	Taxable income	4	To understand the calculation of Taxable income	Problem solving	
	4	Clubbing of Income	3	To acquire the knowledge regarding the treatment of Clubbing of Income	Lecture	
III	Deductions from Gross Total Income					
	1	Deductions from Gross Total Income	5	To acquire the knowledge regarding deductions	Discussion	Evaluation through: Test Quiz assignment Formative assessment
	2	Sec. 80C, 80CCC, 80CCD, 80D, 80DD	5	To understand the purpose and rules	Problem solving	
	3	Sec.80DDB, 80E, 80G, 80U	5	To understand the treatment of Sec.80DDB, 80E, 80G, 80U	Problem solving	
IV	Assessment Procedure					
	1	Filing of return and due dates	5	To acquire the knowledge of filing of return	Lecture	Evaluation through: Test
	2	Types of Assessment	5	To understand various types of assessment	Lecture	

	3	Defective return of Income, Refund of excess tax	5	To acquire the knowledge of refund of excess tax	Lecture	Quiz Test assignment Group Discussion
V	Assessment of individuals					
	1	Tax liability of Individual	5	To understand the calculation of tax liability of individual	Problem solving	Evaluation through: Test
	2	Tax liability of Individual (Senior citizen)	5	To understand the calculation of tax liability of senior citizen	Problem solving	Quiz assignment
	3	Deductions available u/s 80	5	To understand the treatment of deductions u/s 80	Lecture	Formative assessment Group Discussion

Course instructor: S. Merlin Vista

Head of the Department: S. Merlin Vista

Teaching Plan for the Academic Year 2020-2021

Semester: VI

Name of the Course: Human Resource Management

Subject Code: AC1764

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

Objectives:

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

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

Modules

Total contact hours: 60 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Meaning and definition of Human Resource Management, Objectives, Scope, Functions, Evolution and Development of HRM, Environment of HRM.	3	To gain more knowledge about the concepts of Human Resource management	Lecture discussion	Evaluation through: Short test and Oral test Multiple choice questions
	2	Human Resource Planning: Definition – Objectives	2	To understand the concept of Human Resource Planning	Lecture discussion with Interaction	
	3	Need, Human Resource Planning Process	3	To discuss about the Human Resource Planning Process	Lecture, group discussion	Asking questions
	4	Barriers to HRP – Effectiveness of HRP.	4	To gain more knowledge about the Effectiveness of HRP	Lecture discussion	Quiz
II	Job Analysis, Design and Recruitment					
	1	Job Analysis: Concept – Uses – Process - Methods of data collection	4	To explain the various Methods of data collection	Lecture discussion	Evaluation through Short test and Oral test Multiple choice questions
	2	Job Design: Concept - Factors affecting Job Design - Techniques of Job Design – Enrichment of job	4	To understand the concept of Job Design	Lecture discussion with PPT	

	3	Recruitment: Sources of recruitment - Recruitment Process - Recruitment Practices in India -Methods of Recruitment.	4	To gain knowledge about recruitment	Lecture discussion	Formative assessment
III	Selection Placement and Induction					
	1	Selection: Meaning and definition – Need - Selection Process/Method –	4	To understand the concept of Selection	Discussion with PPT	Evaluation through: Short test and Oral test
	2	Placement – Induction: Concept – Objectives – Benefits -	4	To study about the Placement and Induction	Lecture discussion	Multiple choice questions
	3	Contents of Induction Programme – Phases of induction Programme.	4	To discuss the Contents of Induction and its Phases	Lecture discussion	Assignment Formative assessment
IV	Career Planning and Development					
	1	Career planning and Development: Concept – Need–	4	To gain more knowledge about the concepts of Career planning	Lecture discussion with Interaction	Evaluation through: Short test and Oral test
	2	- Career Stages - Career Planning Process - Career Development	4	To discuss about the Career Stages and career development	Lecture discussion with PPT	Multiple choice questions

	3	Employee Training: Concept – Need - Areas of training – Importance - Steps in Training Programme.	4	To discuss the various Steps in Training Programme	Lecture discussion with Interaction	Formative assessment Quiz
V	Performance Appraisal					
	1	Concept, Meaning, Purpose	4	To understand the meaning of Performance Appraisal	Lecture discussion with PPT	Evaluation through: Short test and Oral test
	2	Approaches – Process - Methods:	4	To discuss the Approaches and Process Performance Appraisal	Lecture discussion with Interaction	Multiple choice questions
	3	Traditional and Modern Methods - Problems in Performance Appraisal	4	To gain more knowledge about the Traditional and Modern Methods of Performance Appraisal	Lecture discussion with Interaction	Assignment Formative assessment

Course Instructor: Dr.M.Charles Dayana

Head of the Department: S. MerlinVista

Dr. Evalin Latha

Teaching Plan for the Academic Year 2020-21

Semester: VI

Name of the Course: Management Accounting

Subject Code: AC1761

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

Objectives:

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

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

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Management Accounting					
	1	Meaning , Objective , Functions , Advantages, Limitations	5	To gain more knowledge about the concepts of management accounting	Lecture discussion	Evaluation through: Short test and Oral test
	2	Management accounting vs financial accounting and cost accounting	2	To Differentiate Management accounting vs financial accounting and cost accounting	Lecture discussion with Interaction	Multiple choice questions
	3	Basic Financial Statement Analysis	3	To analyse Financial Statement	Lecture, group discussion	Asking questions
	4	Comparative Statement, Common Size Statement, Trend Analysis	5	To compute various types of Financial Statement	Lecture discussion with problem solving	Quiz
II	Ratio analysis					
	1	Meaning, Uses and limitations, Classification of Ratios	5	To explain the various classification of ratios	Lecture discussion	Evaluation through Short test and Oral test
	2	Profitability ratios ; turn over ratios; Liquidity and Solvency ratios	5	To compute various types of ratio analysis	Lecture discussion with problem solving	Multiple choice questions

	3	Preparation of Balance Sheet	5	To impart knowledge on preparation of Balance Sheet	Lecture discussion with problem solving	Assignment Formative assessment
III	Funds Analysis					
	1	Preparation of schedule of changes in working capital	5	To solve the problems on schedule of changes in working capital	Discussion with illustration	Evaluation through: Short test and Oral test
	2	Funds from operation – Fund flow statement		To solve the problems on fund flow statement	Lecture discussion with problem solving	Multiple choice questions Assignment
	3	Preparation of cash from operation – Cash flow statement		To solve the problems on preparation on Cash flow statement	Lecture discussion with problem solving	Formative assessment
IV	Marginal Costing and Budgeting					
	1	Marginal Costing: Meaning, Basic concepts		To gain more knowledge about the concepts of Marginal Costing	Lecture discussion with Interaction	Evaluation through: Short test and Oral test
	2	P/V ratio ,Break even Analysis, Margin of Safety		To solve the problems on P/V ratio ,Break even Analysis, Margin of	Lecture discussion with problem solving	Multiple choice questions Assignment

				Safety		Formative assessment
	3	Budgeting and Budgetary control, Meaning ,Objectives , Advantages Classification of budgets		To discuss various Classification of Budgets	Lecture discussion with Interaction	Quiz
V						
	1	Meaning of standard cost and standard costing	5	To understand the meaning of standard cost and standard costing	Lecture discussion	Evaluation through: Short test and Oral test
	2	Advantages and limitations of Variance Analysis	5	To discuss the advantages and limitations of Variance Analysis	Lecture discussion with Interaction	Multiple choice questions
	3	Types – Material variance, labour variance and sales variance	5	To solve the problems on Material variance, labour variance and sales variance	Lecture discussion with Interaction	Assignment Formative assessment

Course Instructor: S.Jameela

Head of the Department: S. Merlin Vista

Teaching Plan for the year 2020-21

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	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	analyze the elements of organizational & industrial behaviour	PSO 2	An
CO-2	understand the concept and different theories of personality & group dynamics	PSO 6	U
CO-3	analyse the determinants and effects of job satisfaction	PSO 5	An
CO-4	analyse the source and effects of frustration & conflicts	PSO 2	An
CO-5	understand the causes and consequences of stress management	PSO 2	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment / Evaluation
I	Introduction to Organisational Behaviour					
	1	Definition , Key elements of Organisational Behaviour, Nature and Scope.	2	To understand the concept, nature and scope of OB.	Lecture Interaction	Evaluation through: Test
	2	Need, Challenges faced by Management.	2	To gain knowledge about the challenges faced by Management.	Lecture with PPT.	Quiz
	3	Process& Models.	3	To understand the process and models.	Lecture with PPT.	Test
	4	Foundations of Individual behavior, Individual and individual differences.	2	To get knowledge about the behavior of the individual.	Lecture with PPT.	Test
	5	Human behavior and its causation.	2	To know about the causes of human behavior.	Lecture Discussion	Formative assessment

II	Personality and Perception					
	1	Concept of personality, Determinants	2	To understand the concept and	Lecture Interaction	Evaluation through:

				determinants of personality.		Test
	2	Types, Theories of personality.	3	To know about the types and theories of personality.	Lecture with PPT.	Quiz
	3	Influence of Personality, Measuring personality.	3	To get a knowledge about the influence and measurement of personality.	Lecture with PPT	Test
	4	Perception, Meaning, Perceptual process, Factors affecting perception.	3	To know the concept and factors affecting perception.	Lecture with PPT.	Test
	5	Improvement in perception, Perception and its application in Organizational Behaviour.	3		Lecture Discussion	Formative assessment

III	Attitudes, Values, Job Satisfaction and Learning					
	1	Attitudes, Concept Formation, Types, Measurement and change of attitude.	3	To understand the formation, types, measurement of attitude.	Lecture Discussion	Evaluation through: Test
	2	Values Concept, Types, Formation, Values and behavior.	3	To gain knowledge about the values.	Lecture With PPT.	Test

	3	Job satisfaction, Concept, Determinants, Measuring job satisfaction, Effects of Job satisfaction.	3	To understand about job satisfaction.	Lecture Interaction	Short test
	4	Learning, Meaning, Determinants, Learning theories, Learning principles and Learning behavior.	2	To understand about learning.	Lecture Interaction	Formative assessment

IV	Group Dynamics and Organisational Conflicts					
	1	Definition and characteristics of group, Theories of group formation, Types of groups, Stages of group formation	3	To get knowledge about the theories, types and stages of group formation.	Lecture Discussion	Evaluation through: Asking questions.
	2	Group behavior, Group decision making, Quality circle.	3	To know about the group behavior and quality circle.	Lecture Discussion	Test
	3	Organisational conflicts, Definition, Sources, Types, Aspects, Conflict process, Conflict Management.	4	To get in-depth knowledge about the conflicts in the organization.	Lecture Discussion	Formative assessment

V	Job Frustration and Stress Management					
	1	Job frustration, Meaning, Causes for frustration, Impact of frustration, Managing frustration.	4	To understand about job frustration	Lecture Discussion	Evaluation through: Test Asking questions. Formative assessment
	2	Stress management Meaning, Symptoms, Measurement Causes or sources, Consequences.	4	To gain knowledge about stress management	Lecture Discussion	
	3	Stress and task performance, manage or cope with stress.	4	To understand task performance	Lecture Discussion	

Course instructor: Dr.C.K.Sunitha.

Head of the Department: Ms. S. Merlin Vista