

Semester

I

Major Core I

Name of the Course : Financial Accounting

Subject code : AC2011

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

Objectives

1. To familiarise the students with accounting concepts and conventions and basic principles of accounting.
2. To help the students to prepare various accounts

CO No	Course Outcomes	PSO	C.L
CO-1	understand the rules, principles, concepts, conventions and accounting standards used in accountancy	5	U
CO-2	identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	5	R
CO-3	analyse the methods of ascertaining profit from incomplete records	5	An
CO-4	applying technology for preparing accounts	3	Ap
CO-5	calculate claims for loss of stock and loss of profit	3	Ap

Modules

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
1	Introduction to Accounting.					
	1.	Basic Principles of Accounting, Accounting Concepts and Convention	3	Understand the concepts and basic principles of accounting	Lecture, Discussion.	Class test Formative Assessment
	2	Accounting Standards: Meaning - Need -	3	Able to know the Accounting Standards	Lecture , Discussion with PPT	Class test Formative Assessment

		International Accounting Standards, Indian Accounting Standards				
	3.	Journal Entries Ledger Preparing Ledger Accounts	3	Able to prepare Journal and Ledger	Lecture, group Discussion	Giving small problems and checking the answers
	4.	Subsidiary Books.	3	Able to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	5.	Cash book and Trail Balance.	3	Understand the methods of preparing Cash book and Trail balance.	Lecture, Question Answer Discussion.	Class test Formative Assessment
II	Final Accounts.					
	1.	Final Accounts – Theory	3	Understand the segment of Final Accounts and its significance.	Lecture Discussion	Short test and Quiz
	2.	Trading Account, Profit And Loss Account	5	Able to prepare Trading Account and profit and loss A/C	Discussion illustration	Short test and Quiz Simple problems
	3.	Balance Sheet and adjusting entries	3	Know the method of preparing Balance Sheet and adjustments to be made in the B /S	Lecture Discussion	Assignment and home assignment
	4.	Rectification of Errors: Errors Affecting the Trial Balance -	3	Know the Errors affecting the Trial Balance	Lecture Discussion	Assignment and home assignment
	5.	Rectification of one sided errors - Rectification of two sided errors - Rectification of errors using Suspense account.	5	Able to prepare Rectification of one and two sided errors	Workout the problems and explain	Formative Assignment
III	Single Entry System.					
	1.	Meaning and features of single entry system	2	Understand the concept of single entry system	Lecture with PPT	Short test
	2.	Calculation of	3	Know to calculate	Solving	Oral test

		Profit under Net worth Method		Profit with adjustment.	problems	
	3.	Calculation of profit under Conversion Method	3	Learn to calculate profit under Conversion Method	Illustration	Short test
	4.	Final Accounts with Adjustments	3	Understand the procedure preparing Final Accounts.	Illustration Discussion	Assignment Formative Assessment
IV	Fire Insurance Claim Account.					
	1.	Introduction , meaning and Methods of Calculating Claim under Loss of Stock	5	Understand the procedure for calculating claim under loss of stock.	Lecture Discussion	Oral test
	2.	Preparing necessary accounts and applying Average Clause	5	Know the technique of preparing the accounts	Lecture Discussion.	Short test
	3.	Procedure for Calculating Claim Under Loss of Profit , applying Average Clause	4	Understand the technique of Loss of Profit, applying Average Clause	Lecture Group Discussion	Short test Formative assessment.
V	Computerized Accounting					
	1.	Introduction , Advantages, Types of Computerized Accounting Software Qualities of best accounting Software	3	Understand the Accounting Software	Lecture Discussion. With PPT	Oral test
	2.	Tally. ERP 9: History - Features - Facilities with Tally ERP 9	2	Know the - Features - Facilities with Tally ERP 9	Lecture Discussion. With PPT	Short test
	3.	Ledger and Groups - Ledger Creation - steps - Accounting Features - Inventory	4	Understand the technique of Ledger and Groups	Lecture Group Discussion	Short test Formative assessment.

		Features - Statutory Features - Payroll Information.				
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Course Instructor: S. Jameela Head of the Department: Dr.R.Evalin Latha

Semester : I Allied I
 Name of the Course : Business Economics
 Subject code : AA2011

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

Objectives:

1. To help the students understand the basic concepts of business economics.
2. To give an indepth knowledge on various aspects of economics.

CO.No	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the basic concepts of business economics	2	U
CO-2	classify different types of demand prevailing in the market	5	U
CO-3	gain knowledge on consumer behavior and consumer surplus	5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	5	An
CO-5	identify the phases of business cycle	5	Ap

Modules

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	Introduction to Business Economics					
	1	Concept, Nature of Business economics, Relationship of business economics and other disciplines	5	To understand the concept of Business economics and its applications	Lecture with PPT	Assignment Multiple choice questions Short Test Formative Assessment

	3	Role of business economics in decision making	4	To understand how economics help in decision making	Group discussion Illustration	
	4	Role and responsibilities of business economists	5	To recognize the role and responsibilities of business economist	Brain Storming	
	5	Economic tools in Business economics	3	To acquire knowledge on the different terms used in business	Lecture with PPT	
II	Demand Analysis					
	1	Demand – meaning, feature, demand schedule and determinants of demand	5	To identify the factors which determine the demand	Lecture with PPT	Formative Assessment Short Tests Quiz
	2	Law of demand, exception and types of demand	5	To understand how demand reacts to price	Lecture with PPT	
	3	Concept of elasticity and it's types	5	To recognize different types of elasticity	Group Discussion	
	4	Demand forecasting	3	To analyse the importance of demand forecasting	Group discussion Illustration	
III	Theory of Consumer Behaviour					
	1	Measurement of utility, Concept of utility	5	To understand the consumer behavior based on utility	Lecture	Formative Assessment Short Tests Quiz
	2	Forms and	5	To understand	Lecture	

		features of utility		the features of utility	with PPT	
	3	Approaches to consumer behavior- Law of diminishing marginal utility and law equi-marginal utility	5	To identify the approaches of consumer behaviour	Lecture with PPT	
	4	Consumer surplus	3	To understand the concept of consumer surplus	Lecture with illustration	
IV	Theory of Production					
	1	Factors of production and their characteristics	7	To create a deep understanding of factors of production which create utility	Mind Mapping	
	2	Cobb Douglas production functions	3	To understand the production functions	Lecture with PPT	Quiz Short Test Formative Assessment
	3	Economies and diseconomies of scale- internal and external	5	To evaluate the scale of Economies and diseconomies	Lecture with PPT	
	4	Small scale production- advantages and disadvantages	3	To understand the advantages and disadvantages of small scale production	Lecture	
V	Competition and Business cycle					
	1	Competition – introduction and perfect	5	To identify different types of	Lecture and discussion	Short test Quiz Formative Assessment

		and imperfect competition		competitions in the market		
	2	Business cycle – introduction , characteristics	5	To understand different stages of business economics	Lecture with PPT	
	3	Causes , effects and measures to minimize the effects of business cycle	6	To evaluate effects and measures to minimize the effects of business cycle	Group Discussion	
	4	Theories of business cycle	2	To understand the theories of business cycle	Discussion Debate Lecture	

Course Instructor: S. Merlin Vista

Head of the Department: Dr.R.Evalin Latha