

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 |
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| | 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 | ion, |
| | 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 | ion, |
| | 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 | |
| II | Accounts of Non- Profit Organisations | | | | | | |
| | 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 | |

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| | | | | | | 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 | | | | | | |

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| | 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 | |

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| 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 |

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|---|--|---|---|-----------------------|----------------------------|
| | 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

**Semester – IV
Costing**

Major Core VII

Course Code: AC2041

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

Objectives

1. To impart knowledge on concepts, methods and techniques of costing
2. To give an in-depth knowledge on material, labour and overhead costing

| COs | Upon completion of this course the students will be able to: | PSO addressed | CL |
|--------|--|---------------|----|
| CO - 1 | Understand the concepts, methods and techniques of Cost accounting | 5 | Un |
| CO - 2 | Construct cost sheet, tender, quotations | 5 | Ap |
| CO - 3 | Prepare Stores Ledger using FIFO, LIFO, Simple and Weighted average methods as tools for material control. | 2 | Ap |
| CO - 4 | Analyse the procedure of allocation, classification & Absorption of overheads | 5&10 | An |

Modules

Total contact hours: 90 (Including lectures, seminars, quiz, assignments and open book test& assessments)

| Unit | Section | Topics | Lecture hours | Learning Outcome | Pedagogy | Assessment/ Evaluation |
|----------|---------------------|---|---------------|--|----------------------|--------------------------|
| I | Introduction | | | | | |
| | 1. | Objectives and functions of cost accounting | 2 | To understand the meaning, objectives and functions of cost accounting | Lecture Discussion | Evaluation through: Test |
| | 2. | Financial accounting vs. Cost accounting | 1 | To identify the difference between financial and | Lecture Illustration | |

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|-----------|--------------------------------------|--|---|--|----------------------------------|----------------------|
| | | | | cost accounting | | Quiz |
| | 3. | Advantages, Limitations and Classification of costs | 2 | To understand classifications of different costs | Group discussion Illustration | Formative assessment |
| | 4. | Essentials of good costing system | 1 | To recognize the need for good costing system | Lecture with examples | |
| | 5. | Installation and Practical difficulties | 1 | To acquire the knowledge how a good costing system should be installed | Lecture with PPT | Group Discussion |
| | 6. | Methods, Techniques/types of costing | 2 | To understand the different methods and techniques of costing | Lecture | |
| | 7. | Cost unit, Cost centre, Profit centre, Cost control, Cost reduction and Cost audit | 2 | To analyse the concept of cost centre, unit, control, reduction etc | Lecture Discussion | |
| | 8. | Preparation of Cost sheet, Tender and Quotation | 6 | To prepare cost sheet | Working of problems | |
| II | Material and Purchase Control | | | | | |
| | 1. | Objectives, Essentials and Advantages of material control | 2 | To identify the objectives and advantages of material control | Group Discussion | Quiz |
| | 2. | Centralized and decentralized purchase department | 1 | To evaluate the different purchase departments | Lecture | |
| | 3. | Types of stores and Bin card | 2 | To understand the different kinds of stores and bin card | Lecture with PPT | |

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| | 4. | Minimum stock level, Maximum stock level, Reorder level, Danger level, EOQ and Average stock | 4 | To work out the different levels of stock | Working out problems | Online assignment |
| | 5. | Periodic and perpetual inventory system | 1 | To evaluate the significance of perpetual over periodic stock | Group Discussion | Formative assessment |
| | 6. | Methods of material issues like FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price | 6 | To work out various methods of the issue of materials | Working out problems | |
| III | Labour Cost | | | | | |
| | 1. | Objectives and Advantages of Time and motion study | 2 | To create a deep understanding about time and motion study | Lecture with discussion | Evaluation through: Test |
| | 2. | Job Evaluation Methods, Methods of time keeping & time booking | 3 | To assess the methods of time keeping & book keeping | Lecture with PPT | Assignment |
| | 3. | Causes, Control and Accounting treatment of Idle time & Over time | 3 | To distinguish between idle time & over time | Working of problems | Quiz |
| | 4. | Causes, Methods of reducing labour turnover, Labour turnover cost & rate | 4 | To evaluate the various methods of labour turnover | Lecture | Formative assessment |
| | | Methods of remuneration by Halsey, Rowan, Taylor, Marrick, Gantt task & Bonus plan | 8 | Problems on remuneration | Working of problems | |
| IV | Overheads and Reconciliation | | | | | |
| | 1. | Allocation, Classification, Collection and Departmentalisation | 2 | To recognize the allocation, collection, classification of overheads | Group discussion | Class test |

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| | 2. | Methods of Under and over absorption | 2 | To understand relationship between under and over absorption | Lecture with PPT | Snap test Formative assessment |
| | 3. | Computation of machine hour rate | 3 | To compute the machine hour rate | Problems and Illustration | Weekly test |
| | 4. | Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation. | 3 | Problems on cost sheet, tenders and quotations | Working out of problems | Unit Test |
| V | Process Costing | | | | | |
| | 1. | Meaning, advantages and disadvantages of process costing | 1 | To evaluate the concept of process costing | Lecture and discussion | Class Tests |
| | 2. | Process costing Vs Job Costing | 1 | To assess what is the difference between process and job costing | Discussion Debate Lecture | Open book test. |
| | 3. | Costing procedure of normal loss and abnormal loss, abnormal gain or effectiveness, Scrap and defective | 6 | To identify the normal, abnormal loss and gains | Working of problems on process costing | Asking questions Formative assessment |

Course instructor: A. Franklin Ragila Head of the Department: Dr.R.Evalin Latha

Semester-IV Major Core IX
Business Communication

CourseCode:AC2043

| Hours/Week | Credits | Total Hours | Marks |
|------------|---------|-------------|-------|
| 5 | 4 | 75 | 100 |

Objectives:

To facilitate and to make students understand the basic techniques of communication

To train the students to improve their communication skill

Course Outcomes

| COs | Upon completion of this course the students Will be able to | PSO Addressed | CL |
|------|--|---------------|----|
| CO-1 | Learn the way to overcome communication barriers | 6 | U |
| CO-2 | Develop progressive skills in the usage of business communication | 6 | U |
| CO-3 | Practice modern forms of communication | 6,8 | A |
| CO-4 | Draft job application and curriculum vitae | 8 | C |
| CO-5 | Attend interview and participate in Group Discussion With confidence | 6,8 | A |
| CO-6 | Construct technology-aided communication | 6 | A |

Modules

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

| Unit | Section | Topics | Lecture hours | Learning outcome | Pedagogy | Assessment/ Evaluation |
|----------|--------------------------------|---|---------------|---|---------------------|--------------------------|
| I | Nature of communication | | | | | |
| | 1 | Definition ,Nature, Characteristics ,Objectives, Scope, Functions , Importance. | 4 | To understand the functions, nature and scope of communication. | Lecture Interaction | Evaluation through: Test |

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|--|---|--|---|--|-----------------------|--|
| | 2 | Principles of effective communication , | 2 | To understand the principles of effective communication. | Lecture Discussion | Snap test Quiz Online assignment Formative assessment |
| | 3 | Process of communication. | 2 | To know the process of communication. | Lecture Discussion | |
| | 4 | Barriers to communication, Overcoming barriers to communication. | 4 | To understand the barriers of communication and to analyse how to overcome the barriers. | Lecture with PPT. | |
| | 5 | Self Development and communication, Tips for self Development. | 3 | To gather knowledge about self development and the tips for self development. | Lecture Discussion | |

| II | | Forms of Communication | | | | |
|-----------|---|---|---|---|------------------------|--|
| | 1 | Verbal communication: Written, Oral. | 3 | To know the types of verbal communication | Lecture Interaction | Evaluation through: Test Open book test. Quiz Online |
| | 2 | Nonverbal Communication: Kinesics, paralanguage, proxemics, surroundings, silence. | 3 | To know the different types of nonverbal communication. | Lecture with PPT. | |
| | 3 | Dimensions of Communication: Downward, Upward, Horizontal, And Diagonal. | 4 | To understand the various dimensions of communication. | Lecture with PPT. | |

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| | 4 | Formal and Informal Communication. | 2 | To gain knowledge about formal and informal communication. | Lecture with PPT. | assignment Formative assessment |
| | 5 | Modern forms of Communication: Fax, Internet, Email, Video conferencing. | 3 | To understand modern forms of communication. | Lecture Discussion | |

| III | | Business Letter Writing | | | | |
|------------|---|---|---|--|------------------------|---|
| | 1 | Introduction , Types of Letters: Personal, Social, Official, Business, | 4 | To know about the different type of letters. | Lecture Interaction | Evaluation through: Test Snap test. Quiz Formative assessment |
| | 2 | Importance/ advantages of business letter. | 2 | To understand the advantages of business letters. | Lecture with PPT. | |
| | 3 | Structure of business letter, Tips for clear writing/ Craft of business letter writing. | 4 | To gain knowledge about the structure of Business letter and the tips for clear writing. | Lecture Interaction | |
| | 4 | Letter of Enquiry , Letter of Order ,Circular Letter. | 3 | To understand business letters like letter of enquiry, order and circular | Lecture with PPT. | |

| IV Technology – Aided Business Communication | | | | | | |
|---|---|---|---|---|----------------------|--------------------------|
| | 1 | Introduction – Implication of Technology on Modern Business – Impacts of Technology | 4 | To understand the concept, importance Technology on Modern Business | Seminar | Evaluation through: Test |
| | 2 | Aided Communication on Business Enterprises – Modern Communication Devices: Electronic Mail –Format– Sample E-mail, | 4 | To know the information about the Aided Communication Business Enterprises. | Seminar | Open book test. |
| | 3 | Fax and Scanner, Computers, Internet, Tele conferencing, Audio Conferencing, Video Conferencing, Computer Conferencing, | 4 | To analyse the performance of Fax and Scanner, Computers, Internet, Teleconferencing. | Seminar through PPT. | Formative assessment |
| | 4 | Website, Mobile Phone – Multimedia and Hyper media Applications. | 3 | To understand Website, Mobile Phone – Multimedia | Seminar through PPT. | |
| V Job Applications and Interview Skills | | | | | | |
| | 1 | Job Application and Curriculum Vitae, Tips for writing an application letter and CV. | 4 | To understand the concept, importance of Job application and CV. | Seminar | Evaluation through: Test |
| | 2 | References and Testimonials , Group Discussion: Purpose, | 4 | To know the information about the references and testimonials and the importance of Group Discussion. | Seminar | Open book test. |
| | 3 | Tips for Effective Participation in GD for job selection, Qualities looked for in Group | 4 | To analyse the performance of participation in GD and qualities required for GD. | Seminar through PPT. | Formative assessment |

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| | | Discussion, Strategies for GDs: Do's and Don'ts. | | | | |
| | 4 | Personal Interview: Job Interviews, Listening skills and Tips for Effective Listening. | 3 | To understand the types of interviews and about the Listening skills. | Seminar through PPT. | |

Course instructor: Dr.R. Sree Devi

Head of the Department: Dr.R.Evalin Latha

Semester-IV

Elective II a.- E-Commerce

CourseCode:AC2045

| No. of hours per week | No. of credits | Total no. of hours | Total Marks |
|-----------------------|----------------|--------------------|-------------|
| 5 | 4 | 75 | 100 |

Objectives:

To enable the students understand the basic concepts and elements of E-Commerce.

To give an indepth knowledge regarding E-Payment methods and security tools.

Course Outcomes

| COs | Upon completion of this course the students will be able to: | PSO Addressed | CL |
|------|--|---------------|----|
| CO-1 | differentiate traditional commerce from Electronic commerce | 5 | U |
| CO-2 | identify the types of technologies and networks | 5 | U |
| CO-3 | describe various Security Tools, Firewalls and protocols | 5 | U |
| CO-4 | utilise various E-Payment methods | 5 | A |
| CO-5 | perform various online operations | 5 | A |

Modules

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

| Unit | Section | Topics | Lecture Hours | Learning Outcome | Pedagogy | Assessment/ Evaluation |
|-----------|-----------------------------------|---|---------------|---|-----------------------|---|
| I | Introduction to E-Commerce | | | | | |
| | 1 | Meaning, Definition and Scope of E- commerce | 1 | To understand the meaning, definition and the scope of E-Commerce | Lecture Discussion | Formative Assessment Short Tests Quiz Asking Questions |
| | 2 | Evolution of E – Commerce | 1 | To understand the evolution of E- commerce | Lecture Illustration | |
| | 3 | Difference between Traditional commerce and E- commerce | 1 | To identify the difference between traditional commerce and E- commerce | Group discussion | |
| | 4 | Features and benefits of E- commerce | 1 | To recognize the features and know the benefits of E- commerce | Lecture with examples | |
| | 5 | Factors of E- commerce | 1 | To acquire the knowledge about the factors of E- commerce | Lecture with PPT | |
| | 6 | Advantages and Disadvantages of E- commerce | 2 | To understand the advantages and disadvantages of E- commerce | Lecture | |
| II | Types of E-commerce | | | | | |
| | 1 | Business to Business (B2B) | 2 | To identify the Business to Business type of E-Commerce | Lecture | Assignment Multiple choice questions Short Test Formative Assessment |
| | 2 | Business to Customer (B2C) | 2 | To evaluate the Business to Customer type of E- | Lecture | |

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| | | | | Commerce | | |
| | 3 | Customer to Customer (C2C) | 2 | To understand the Customer to Customer type of E-Commerce | Lecture with PPT | |
| | 4 | Business within Business (Intra company) | 3 | To understand the Business within Business type of E-Commerce | Lecture with PPT | |
| | 5 | Application of E-Commerce | 2 | To evaluate the various applications of E-Commerce | Group Discussion | |
| | 6 | Technologies of E-Commerce | 4 | To work out various technologies of E-Commerce | Lecture | |
| III | Security Tools | | | | | |
| | 1 | Encryption and Decryption | 2 | To create a deep understanding about encryption and decryption | Lecture with discussion | |
| | 2 | Data Encryption Standard (DES) | 3 | To understand the concept Data Encryption Standard (DES) | Lecture with PPT | |
| | 3 | Cryptography | 2 | To understand the meaning of Cryptography | Video from Youtube | |
| | 4 | Encrypted documents: Pretty Good | 2 | To evaluate the various encrypted | Lecture | |

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| | | Privacy (PGP) and Privacy Enhanced Mail (PEM) | | documents | | Quiz Short Test Formative Assessment |
| | 5 | Public Key, Digital Signature and the properties of Digital signature | 2 | To understand the meaning of public key, digital signature and its properties | Lecture with video | |
| | 6 | Digital Certificate and the benefits of Digital Certificate | 1 | To recognize the benefits of Digital Certificate | Lecture with video | |
| | 7 | E-Security: Threats, Protection: Firewall, Types and Anti-Virus | 4 | To understand the various E-Security threats and protection | Lecture | |
| | 8 | Intrusion Detection System (IDS) | 1 | To know the meaning of Intrusion Detection System | Lecture | |
| IV | Electronic Payment System | | | | | |
| | 1 | Meaning, Advantages, Requirements and Risks | 2 | To know the meaning, advantages, requirements and risks of EPS | Group discussion | Formative Assessment Multiple choice questions Short test |
| | 2 | Online payment: Prepaid and post paid payment systems | 2 | To understand the various payment systems | Lecture with PPT | |
| | 3 | Types of E-payments: Bit coin, E-cash, E- cheque, Electronic wallets, Credit cards, | 5 | To understand the types of E-Payments | Lecture with PPT | |

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|----------|-------------------------------------|--|---|---|---------------------|---|
| | | Debit cards, Micro payment, ATM, Smartcards and SWIFT | | | | |
| | 4 | Electronic Fund Transfer Methods: NEFT, RTCG, IMPS | 3 | To understand the methods of EFT | Online Practical | |
| V | Electronic Commerce Catalogs | | | | | |
| | 1 | Online Catalogs: Electronic White pages, Electronic Yellow pages and Third party Directors | 2 | To identify the various online catalogs | Lecture | Short test Quiz Formative Assessment |
| | 2 | Online shopping: Advantages and Disadvantage s | 2 | To understand the advantages and disadvantage s of online shopping | Lecture with PPT | |
| | 3 | Online purchasing: Amazon, Flipkart, Snapdeal, e- bay and Jabong | 3 | To evaluate the concept of online purchasing | Online practical | |
| | 4 | Online booking: Clear Trip.com and Make my Trip | 1 | To know how online booking to be done | Online practical | |
| | 5 | IRCTC | 1 | To know how to book online train tickets | Online practical | |

Course Instructor: Dr. R. Sree Devi

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 |

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|------------|--|-------------------------------------|---|--|-----------------|--|
| | 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 | |

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|---|----------------------------------|--|---|--|-----------------|--|
| | 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 | |

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|------------|--|---|---|--|-------------------------------------|---|
| | 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 |

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|---|------------------------------|---|---|--|-------------------------------------|--|
| | 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 |

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|------------|---------------------------------------|--|---|--|---|---|
| | 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 |

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|---|---|---|---|--|-------------------------------------|--|
| | | | | 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 |

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|-----------|-----------------------------------|--------------------------------------|---|-------------------------------|---------------------|---------------------|
| 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 |

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|------------|---|--|---|--|--------------------|-----------------------------|
| 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 |
| | 2 | Stress management Meaning, Symptoms, Measurement Causes or sources, Consequences. | 4 | To gain knowledge about stress management | Lecture Discussion | Asking questions. |
| | 3 | Stress and task performance, manage or cope with stress. | 4 | To understand task performance | Lecture Discussion | Formative assessment |

Course instructor: Dr.C.K.Sunitha.

Head of the Department: Ms. S. Merlin Vista