

Holy Cross College (Autonomous), Nagercoil.

Department of Commerce (SF-I)

Teaching Plan

B.Com

Programme Outcomes (POs)

POs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PO-1	understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level
PO-2	identify the role and responsibilities of business that leads to social and economic development
PO-3	acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life
PO-4	recognise and practice different value systems and ethics for sustainable development
PO-5	impart competency to make eligible and employable in the job market
PO-6	practical exposure for start up and project promotion.

Programme Specific Outcomes (PSOs)

PSOs.	Upon completion of the B.Com Degree Programme, the graduates will be able to:
PSO-1	develop competency in students to make them employable in the global market and to equip themselves as successful entrepreneurs
PSO-2	apply different concepts in business to start and manage business and realizes the social responsibilities
PSO-3	practice different techniques of communication and apply it in business and profession
PSO-4	enhance practical knowledge to practice business ethics in order to meet the national requirements
PSO-5	develop necessary professional knowledge and skills in academic, business and research.

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

Semester: III

Major Core -III

Name of the course: Advanced Accounting-I

Course Code: AC2031`

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

Objectives:

1. To make the students understand the basic concepts and other aspects of partnership and the procedure of preparing capital accounts.
2. To familiarize the students with the preparation of partnership accounts under various situations.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the various aspects of partnership	4	U
CO-2	identify the methods of preparing capital accounts of partners.	4	R
CO-3	analyse the procedure of preparing partnership accounts on admission, retirement, death and insolvency of partners.	5	An
CO-4	know the methods of distributing the dues of the partners.	4	U

Modules

Total contact hours: 90 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment / Evaluation
I	Introduction to Partnership					
	1	Meaning- Definition- Features- Rights of partners Partnership Deed- Importance	4	To know about the meaning, features and partnership deed.	Lecture Interaction	Evaluation through: Test

	2	Contents – Provisions affecting accounting treatment in the absence of Partnership Deed – Preparation of Profit and Loss Appropriation account and capital account	3	To get an idea about the preparation of Profit & Loss Appropriation account.	Lecture Discussion	Quiz
	3	Interest on capital, Interest on drawings	3	To know about Interest on capital and drawings.	Lecture Discussion	Test
	4	Salary or Commission to partners.	3	To know about the preparation of Salary or Commission to partners.	Lecture with PPT.	Test
	5	Interest on partner's loan.	3	To know about the preparation of Interest on partner's loan.	Lecture Discussion	Formative assessment

II	Admission of a Partner					
	1	Meaning– Adjustments required on admission– calculation of new profit sharing ratio and sacrificing ratio.	3	To get knowledge the preparation of of new profit sharing ratio and sacrificing ratio.	Lecture Interaction	Evaluation through: Test
	2	Calculation of goodwill- Methods of valuing goodwill.	3	To get in-depth knowledge about methods of valuing goodwill.	Lecture Interaction	Quiz

	3	Revaluation of assets and liabilities.	3	To get an idea about the revaluation of assets and liabilities.	Lecture Discussion	Test
	4	Adjustment of accumulated profits and reserves.	3	To get knowledge about accumulated profits and reserves.	Lecture Discussion	Test
	5	Adjustment of capital.	3	To know about the adjustment of capital.	Lecture Discussion	Formative assessment

III	Retirement and Death of a Partner					
	1	Calculation of new profit sharing ratio and Gaining ratio.	4	To get knowledge about the preparation of new profit sharing ratio and Gaining ratio.	Lecture Interaction	Evaluation through: Test
	2	Treatment of goodwill.	4	To prepare the treatment of goodwill.	Lecture with PPT.	Test
	3	Retirement cum admission.	4	To get an idea with regard to retirement cum admission.	Lecture Interaction	Quiz
	4	Death of a partner– Preparation of Executor’s	5	To get in-depth knowledge about the preparation of	Lecture Interaction	Formative

	account- JointLifePolicy – Treatment ofJointLifePolicy		Executor’s account and JointLifePolicy.		assessment
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IV Dissolution of Partnership Firm						
1	Meaning – Modes of dissolution– Settlement of accounts on dissolution.	3	To know about the basic concepts of dissolution.	Lecture Discussion	Evaluation through: Test	
2	Accounting entries regarding dissolution.	4	To know about the accounting entries.	Lecture Discussion	Asking questions.	
3	Garner versus Murray Rule – Application in India.	4	To get knowledge about Garner versus Murray Rule.	Lecture Discussion	Test	
4	Insolvency of onepartner- Insolvency of all partners–Procedure.	5	To gain knowledge about the procedure of the insolvency of the partners.	Lecture Discussion	Formative assessment	

V Piece meal Distribution						
1	Meaning– order of payment.	3	To understand the concept and the order of payment.	Lecture Discussion	Evaluation through: Test	
2	Proportionate capital Method	6	To get an knowledge about the preparation of Proportionate capital method.	Lecture Discussion	Test	

	3	Maximum Loss Method-Distribution Procedure.	3	To understand the procedure of Maximum Loss method.	Lecture Discussion	Formative assessment
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Course instructor: Dr.C.K.Sunitha.

Head of the Department: Dr.R.Evalin Latha

Semester III**Major Core V****Company Law and Secretarial Practice****Course Code : AC2033**

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	4	75	100

Objectives:

1. To give an overview of the Companies Act 2013
2. To impart knowledge on various aspects of companies and the significant role of a secretary in a company.

Course Outcome

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	Plan or formation of a company right from promotion to Commencement of business	1,2	Ap
CO-2	Conduct any kind of company meetings as per requirement	5	Ap
CO-3	Understand the documents that are needed for the formation of A company	2	U
CO-4	Know the provisions given in the Companies Act2013	5	U
CO-5	Describe the role of company secretary and secretarial practices	2	U

Modules

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	An Overview of Companies Act 2013					
	1	Companies Act 2013 – Background and introduction – New concepts and Definition	3	To understand the concept of Companies Act 2013	Lecture with PPT	Assignment Multiple choice questions Short Test Formative Assessment
	2	Management and Administration – Corporate Social Responsibility	4	To understand the concept of CSR	Group discussion Illustration	
	3	Shareholder’s meeting – Mergers and Amalgamation –	5	To understand the concept of shareholders	Brain Storming	

		Audit and Auditors		meeting and merger & Amalgamation		
	4	Financial Statement and Dividend – Regulators – Revival and Rehabilitation of sick company – Winding up – Important changes between the companies Act 1956 and 2013.	3	To acquire knowledge on the different terms used in Companies Act 2013	Lecture with PPT	
II	Formation of a Company					
	1	Introduction – Promotion – Stages – Promoter.	5	To know the stages of formation of a new company	Lecture with PPT	
	2	Documents – Memorandum of Association – Meaning – Purpose – Clauses - Alteration of Memorandum Doctrine Of Ultra vires. -	5	To understand the concept of memorandum of association of a company	Lecture with PPT	
	3	Articles of Association – Meaning – importance – Contents – Procedure for alteration – Doctrine of Constructive notice – Doctrine of Indoor Management.	5	To know the rules regarding Articles of association of a company	Group Discussion	Formative Assessment Short Tests Quiz
	4	Prospectus – Meaning Requirements – Legal Provisions – Contents – Statement in lieu of prospectus. Underwriting – Meaning – Conditions and advantages of	3	To gain knowledge about prospectus, statement – in – lieu of prospectus and	Group discussion Illustration	

		underwriting		underwriting		
III	Company Meetings:					
	1	Meaning – Prerequisites to constitute a meeting - Types –	5	To understand the concept of company meeting and its types	Lecture	Formative Assessment Short Tests Quiz
	2	Quorum – Notice – Agenda	3	To understand the basic meeting concepts	Lecture with PPT	
	3	Minutes – Voting – Proxy –Adjournment	5	To understand the basic meeting concepts	Lecture with PPT	
	4	Resolution – kinds.	3	To understand the concept of resolution and its kinds	Lecture with illustration	
IV	Company Secretary:					
	1	Meaning – Definition – Legal Status – Qualification – Appointment – Dismissal	5	To create a deep understanding of Company secretary, qualification, appointment and dismissal	Mind Mapping	Quiz Short Test Formative Assessment
	2	Functions and Duties – Rights and Liabilities – Contractual liabilities – Roles played by the secretary	3	To understand the functions, rights, liabilities and roles of a secretary	Lecture with PPT	
	3	skills needed – Qualities that make a good Secretary	2	To know the skills and qualities needed to be a good secretary	Lecture with PPT	
	4	Characteristics of a good secretary	3	To understand the characteristics	Lecture	

				of a good secretary		
V	Secretarial Practice:					
	1	Position of company Secretary – Actual position – Company Secretary in practice	3	To understand the position of a company secretary	Lecture and discussion	Short test Quiz Formative Assessment
	2	Secretary in whole-time practice – Secretarial Audit – Part-Time secretary	5	To understand the concept of company in practice	Lecture with PPT	
	3	Eligibility to use the designation of secretary – Eligibility to practice –	3	To know the eligibility of company secretary	Group Discussion	
	4	Scope of Secretarial Audit.	2	To understand the scope of company secretary	Discussion Debate Lecture	

Course Instructor: Dr.R.EvalinLatha

Head of the Department: Dr.R.Evalin Latha

Semester III
Principles of Management

Elective I(a)

CourseCode:AC2035

Hours/Week	Credits	TotalHours	Marks
5	4	75	100

Objectives

1. To give students an insight into the management techniques
2. To make students develop managerial skills

Course Outcomes

COs.	Upon completion of this course the students Will be able to:	PSO Addressed	CL
CO-1	Understand the features, objectives, principles and Functions of management	1	U
CO-2	Draft work related plans and make proper decisions	1 & 5	U
CO-3	Discuss the basic features of staffing, recruitment, Selection and training	1	U
CO-4	Apply motivational and leadership theories to improve The leadership qualities	5	U
CO-5	Understand the necessity of business being responsible Towards the society	5,9	U

Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
I	Business Management					
	1	Introduction – Meaning – Definition – Principles – Importance and limitation	4	Understand the basic concepts of business management	Lecture with PPT	Asking Questions
	2	Is management an art or a Science –	3	Know if management	Lecture with PPT	ClassTest

		Is management a profession – Universality of management – Pioneers of management thought – History of management thought		is an art or science or a profession		
	3	Approaches to management – Kinds – Scientific management– Features– Objectives– Elements– Benefits and oppositions – Contributions to management thought.	4	Understand the concept of scientific management.	Lecture with PPT	Formative Assessment - I
Planning and Decision Making						
II	1	Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations.	3	Have clear knowledge about planning	Lecture with PPT	Quiz
	2	Policies – Procedures – Strategies – Forecasting – Relationship between planning and forecasting	3	Understand the term Policies, Procedures , Strategies and Forecasting	Lecture with PPT	Class Test
	3	Decision making – Definition – Characteristics – Process – Types of managerial decision	3	To understand the concept of decision making	Lecture with PPT	Class Test
	4	Decision tree management by objectives – Principles – Merits and demerits.		Understand the term decision tree and management	Lecture with PPT	Formative assessment-I

			3	by objectives.		
III	Organising					
	1	Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories	3	To understand the term Organising	Lecture with PPT	Class test
	2	Organisational structure – Merits and Demerits of different types – Recent developments in Organisation – Formal and informal organization	3	To have knowledge about organisational structure	Lecture with PPT	Assignment - I
	3	Delegation of authority – Centralisation and decentralization of authority	3	To explain the term delegation of authority	Lecture with PPT	Quiz
	4	Factors determine degree of decentralization – Departmentation – Basis – Types – Merits and demerits.	4	To know the various types of delegation of authority	Lecture with PPT	Formative assessment - II
IV	Staffing					
	1	Nature, meaning – Definition – Personal management – Manpower planning – Features – Components – Importance – Merits -Limitations	3	To understand the term staffing and manpower planning	Lecture with PPT	Quiz
	2	Steps in staffing – Recruitments – Internal and External sources – Selection – Stages – Training – Stages and types – Methods	4	To know about recruitment and selection process	Lecture with PPT	Assignment - II

	3	Promotions – Promotion policy – Methods – Merits and demerits – Transfer – Types – Demotions- Retirement– Labour turnover and measures to control labour turn over.	3	To have knowledge about promotion and retirement	Lecture with PPT	Open Book Test
	4	Transfer – Types – Demotions– Retirement–Labour turnover and measures to control labour turn over.	4	To know the types of transfer and concepts of retirement.	Lecture with PPT	Formative assessment - II
	Directing, Motivation and Leadership					
V	1	Directing-Meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions	3	Understand the term directing	Lecture with PPT	Class Test
	2	Motivation characteristics – Theories – Maslow’s need theory – Hygiene – Expectancy – X and Y theories – Methods and techniques of motivation – Financial and non- financial motivation	4	To give clear idea about motivation and the theories of motivation	Lecture with PPT	SnapTest
	3	Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles	3	Understand the term leadership and qualities of leadership	Lecture with PPT	Multiple Choice questions

	4	Theories – Leadership styles in Indian organizations – Supervision – Communication – Control and Co- ordination types and techniques	3	Identify the various styles and theories of leadership	Lecture with PPT	Formative assessment - II Assignment
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Course Instructor : S. Jameela

Head of the Department : Dr.R.Evalin Latha