

Semester II

Teaching Plan for the Academic Year 2021-22

Semester : II
Name of the Course : Financial Accounting –II
Subject code : AC2021

Major Core II

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.

Course Outcome

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

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Branch and Departmental Accounts					
	1.	Branch Accounts objects and types	3	Understand the concepts and basic of branch accounts	Lecture, Discussion.	Test
	2.	Preparing dependent branch Accounts	5	Able to prepare accounts on debtor system, stock and debtor system	Lecture, group Discussion	Giving problems and checking the answers
	3.	Independent branches	3	Able to know the techniques of preparing Independent branch accounts	Do the problems on the board	Giving problems.
	4.	Departmental Accounts	4	Understand the methods of preparing	Lecture, Question	Class test Formative

				departmental trading and profit and loss account	Answer Discussion.	Assessment
II	Accounts of Non Profit Organisations					
	1.	Accounts of Non Profit Organisations-theory	4	Understand the concept and terms used capital and revenue items, features	Lecture Discussion	Short test and Quiz
	2.	Preparation of receipts and payments accounts	3	Able to prepare receipts and payments accounts	Discussion illustration	Simple problems
	3.	Income and Expenditure account	3	Know the method of preparing Income and Expenditure account	Illustration	Class Test and simple problems
	4.	Preparation of Income and Expenditure account	4	Know the method of preparing Income and Expenditure account with adjustments	Lecture Discussion	Assignment and home assignment
	5.	Balance Sheet and adjusting entries	4	Know the method of preparing Balance Sheet and adjustments to be made in the B /S	Workout the problems and explain	Formative Assignment
III	Royalty Accounts					
	1	Meaning, Terms and features of royalty accounts	5	Understand the procedure for calculating royalty accounts	Lecture Discussion	Short test
	2.	Preparation of analytical table	5	Know the technique of preparing the accounts	Lecture Discussion.	Oral test
	3.	Preparation of Journal entries in the books of lessor and lessee	4	Understand the technique journal entries	Lecture Group Discussion	Short test Formative assessment.
	4.	Calculation of accounting procedure	4	Learn to calculate when there is abnormal fall in output	Illustration	Short test
IV	Depreciation Account					
	1.	Depreciation Account-Meaning and causes for Depreciation.	3	Understand the causes for calculating depreciation.	Lecture	Asking questions
	2.	Need for Providing Depreciation.	3	Know the need for Providing Depreciation	Discussion	Short test

	3.	Methods of Depreciation	4	Know the procedure for calculating Depreciation	Workout the problems on the board and explain the procedure	Group Discussion
	4.	Straight Line Method, Diminishing Balance Method and Annuity Method	5	Analyse the methods of calculating depreciation.	Lecture	Group Discussion. Formative Assessment
V	Hire Purchase System					
	1.	Introduction , meaning of hire purchase system	2	Understand the procedure for calculating hire purchase system	Lecture Discussion	Short test
	2.	Preparation of accounts in the books of hire purchaser and hire vendor	5	Know the technique of preparing the accounts in the books of hire purchaser and hire vendor	Lecture Discussion.	Class test
	3.	Procedure for Calculating Default and repossession	4	Understand the technique Calculating Default and repossession (complete and repossession)	Lecture Group Discussion	Short test Formative assessment.

Dr.M.Gnana Muhila
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

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

- To give basic knowledge on the concepts of marketing and to give an indepth knowledge on the functions of marketing.
- To make the students familiarizes with the recent trends in marketing.

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the elements and approaches of modern marketing	PSO – 2	U
CO-2	understand the procedure of market segmentation and buying motives	PSO – 2	An
CO-3	evaluate the elements of product and product life cycle	PSO – 2	E
CO-4	summarize the factors of pricing and sales promotions	PSO – 2	U
CO-5	know the recent trends in marketing	PSO – 2	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	An Overview of Marketing					
	1	Marketing scope and Modern Marketing Concept	3	To understand the evolution of marketing	Lecture with examples	Short test
	2	Functions of Marketing	3	To know the various functions of	Lecture with discussion	Oral test

				marketing		
	3	Approaches of Marketing	3	To understand the important approaches of marketing	Lecture with brainstorming	Oral test
	4	Marketing Environment	2	To know the meaning of business Environment	Mind mapping	Short test
	5	Classifications of Marketing Environment	3	To learn the different classifications of marketing Environment	Lecture with examples	Formative Assessment - I
II	Marketing Segmentation and Consumer Behaviour					
	1	Marketing segmentation Requisitions, levels and pattern	3	To get knowledge on marketing segmentation and the levels involved in segmentation	Lecture with examples	Quiz
	2	Factors of market Segmentation and segmentation procedure	2	To understand factors which will affect marketing segmentation	Lecture with discussion	Oral Test
	3	Segmentation in selecting industries	2	To understand segmentation in various industries	Brainstorming	Oral Test
	4	Consumer behavior definition and significance	3	To acquire knowledge on consumer behaviour	Lecture with examples	Oral Test
	5	Buying motives and determinants of buying motives	3	To know the determinants of buying motives	Lecture with discussion	Short Test
	6	Maslow's Need	2	To understand need	Lecture with	Formative

		Hierarchy Theory		hierarchy on the basis of Maslow's Theory	PPT	Assessment - I
III	Product, Product mix and New Product Development					
	1	features and Classification of products,market and goods	2	To know the various features and classification of product,market and goods	Lecture with examples	Oral Test
	2	Product Line, product mix and product positioning	3	To understand how the products are positioned in the minds of customer	Lecture with PPT	Oral test
	3	Product differentiation	3	To get knowledge on product differentiation	Lecture with discussion	Short test
	4	New product development	3	To know the process of new product development	Lecture with discussion	Short test
	5	Categories of New product	2	To gain knowledge on different categories of new product development	Lecture with discussion	Assignment
	6	Product Life Cycle	2	To know the stages of product life cycle	Mind mapping	Formative Assessment - II
IV	Pricing and Promotion Mix					
	1	Pricing and objectives of pricing decision	3	To understand the objectives of pricing decision	Lecture with PPT	Oral Test
	2	Factors influencing Pricing decision	2	To know the influencing factors of pricing decision	Lecture with examples	Oral Test
	3	Kinds and methods of pricing and	3	To understand the process of price determination	Lecture with examples	Short Test

		process of price determination				
	4	Promotional mix and factors	3	To know the factors of promotional mix	Lecture with PPT	Short Test
	5	Sales promotional devices, causes, benefits and limitations	3	To understand the benefits and limitations of sales promotional devices	Lecture with PPT	Formative Assessment - III
V	Recent Trends in Marketing					
	1	E-Commerce, E-Marketing and E-Tailing	3	To understand the terms E-Commerce E-Marketing and E-Tailing	Lecture with examples	Assignment
	2	Shopping malls and Social Media Marketing	3	To know the types and advantages of shopping malls	Lecture with videos	Oral Test
	3	Green marketing and Rural Marketing	3	To acquire knowledge green and rural marketing	Lecture with discussion	Assignment
	4	Service marketing and Marketing Ethics	2	To know the meaning of Service Marketing and why the Marketing Ethics is needed	Lecture with examples	Oral Test
	5	Relationship Marketing	2	To understand Relationship Marketing	Lecture with videos	Short Test
	6	Account based Marketing	2	To understand the term Account based Marketing	Lecture with discussion	Short Test

Ms.J.Carolin Jenil Shalu

Course Instructor

Dr.J.Divya Merry Malar

Head of the Department

Semester III
Teaching Plan for the Academic Year 2021-2022

Semester : III Major Core-III

Name of the Course : Advanced Accounting
Subject code : AC2031

No. of hours per week	No. of credits	Total no. of hours	Total 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.

Course Outcome

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 lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Meaning & features of partnership firm, Preparation of capital a/c and calculation of interest on drawings and capitals.					
	1.	Partnership, Meaning, Definition, Features, Rights of partners, Partnership deed	3	Understand the concept of partnership and the contents of partnership deed	Lecture ,Discussion.	Short test
	2.	Provisions affecting accounting treatment in the absence of	3	Able to prepare the profit and Loss Appropriation a/c and understand the rules for preparing	Lecture, group Discussion	Giving small problems and checking the answers

		partnership,		capital a/c.		
	3.	Preparation of profit and loss and capital account.	5	Able to know the technique of preparing capital a/c when they are fixed and fluctuating.	Do the problems on the board	Class test Formative Assessment
	4.	Special aspects regarding partnership, Interest on capital, Interest on drawings, Salary or commission to partners, Interest on partner's loan.	5	Understand the methods of calculating interest on drawings, interest on capital and commission before and after charging commission.	Lecture, Question Answer session.	Giving multiple choice questions.
II	Admission of a partner					
	1.	Meaning of admission of a partner, points to be remembered while admitting a partner	3	Understand the meaning of admission and points to be remembered while admitting a new partner	Lecture Discussion	Oral test
	2.	Calculation of new profit sharing ratio and sacrificing ratio	4	Able to calculate new profit sharing ratio and sacrificing ratio.	Discussion illustration	Short Test
	3.	Preparing Revaluation a/c	4	Know the method of preparing revaluation a/c	Illustration	Quiz
	4.	Valuation of good will and methods of valuing good will	5	Understand the methods available for valuing good will and 15 significance in case of admission	Lecture Discussion	Assignment
	5.	Preparation of capital a/c and adjustment of undistributed profits and losses.	5	Able to prepare capital account of the partners.	Workout the problem on the board and explain	Assignment Formative Assignment
III	Retirement and Death of a partner					
	1	Preparing partnership accounts at the time of retirement and death.	3	Understand the procedure for preparing partnership accounts at the time of retirement and death.	Lecture	Oral test
	2.	Points to be remembered when a partner is retired and calculating gaining ratio and	5	Able to calculate new profit sharing ratio and gaining ratio.	Illustration	Short test

		new profit sharing ratio.				
	3.	Preparation of capital account of the partners on retirement	5	Know the procedure for preparing capital a/c.	Workout the problems on the board and explain the procedure	Group Discussion
	4.	Preparation of executors joint life policy account.	5	Able to prepare executors account and Joint life policy.	Lecture	Group Discussion. Formative Assessment
IV	Discussion of partnership firm					
	1.	Meaning and reasons for dissolution	3	Understand the concept of dissolution	Lecture	Oral test
	2.	Preparation of realisation a/c and calculation of goodwill, settlement of accounts at the time of dissolution	5	Know the procedure for preparing realisation a/c and method of valuing goodwill and settlement methods	Discussion	Short test
	3.	Method of preparing realisation a/c when a partner becomes insolvent	6	Prepare realistaion a/c when a partner becomes insolvent	Illustration	Short test
	4.	Application of Garner Vs Murray and preparing realization a/c and preparing insolvency procedure when all partners become insolvent	4	Understand Garner Vs Murray case and the technique of preparing necessary accounts when all partners become insolvent.	Illustration Discussion	Assignment Formative Assessment
V	Piece meal distribution and sale to a company					
	1.	Meaning of Piece meal distribution	3		Lecture Discussion	Group Discussion
	2.	Piece meal distribution under Proportionate capital method.	5	Understand procedure for distribution of cash under proportionate capital method.	Lecture Discussion.	Oral test
	3.	Piece meal distribution under maximum loss method.	5	Know the technique of preparing the statement under maximum loss method.	Lecture Group Discussion	Short test Formative assessment.

	4.	Distribution Procedure	4	Understand the procedure for Distribution	Illustration	Short Test
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**Ms. J. Carolin Jenil Shalu
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Course Instructor**

**Dr. J. Divya Merry
Head of the Department**

Teaching Plan for the Academic Year 2021-2022

Semester : IV

Major Core VII

Name of the course : Costing

Subject code : AC2041

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

Objectives

1. To expose students the techniques of cost computation and control
2. To give an in-depth knowledge on material, labour and overhead costing

CO No.	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 lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Cost accounting: Objectives – Functions	3	Gain knowledge about the functions of job cost accounting	Lecture with discussion	Quiz
	2	Financial accounting vs. Cost accounting – Advantages- Limitations	2	Understand the difference between financial accounting and cost accounting	Lecture with PPT	Formative Assessment
	3	Essentials of good costing system - Installation -Practical difficulties	2	Understand the essentials of good costing system	Lecture with discussion	Oral test
	4	Methods - Techniques/types of costing	3	Knowledge on identifying the methods and types of costing	Lecture with PPT	Quiz
	5	Classification of costs - Cost unit -Cost centre - Profit centre-Cost control- Cost reduction -	4	Classify cost, cost unit, cost centre, etc	Lecture with illustration	Short test

		Cost audit				
	6	Preparation of cost sheet. Tender and Quotation.	3	Capability to prepare cost sheet and tender	Lecture with illustration	Short test
II	Material and Purchase Control					
	1	Material control : Objectives- Essentials- Advantages	2	Analyze material control and its objectives	Lecture with discussion	Oral test
	3	Purchase department: Centralized and decentralized -Types of stores	2	Gain knowledge about purchase department and types of stores	Lecture with PPT	Oral test
	4	Stock levels: Minimum stock level-Maximum stock level: Reorder level-Danger level-EOQ (Economic Order Quantity)	5	Apply the techniques of calculating maximum minimum stock levels and EOQ	Lecture with illustration	Oral test
	5	Average stock-Inventory system : Periodic and perpetual-Bin card	3	Analyze the stock taking methods	Lecture with illustration	Formative Assessment
	6	Methods of material & issues (FIFO, LIFO, Base stock, Simple average, Weighted average and Standard price).	5	Prepare stores ledgers	Lecture with illustration	Formative Assessment
III	Labour Cost					
	1	Time and motion study: Objectives-Advantages - Job evaluation: Methods	2	Evaluate job using various methods	Lecture with discussion	Oral test
	2	Methods of time keeping & time booking, Idle time: Causes -Control - Accounting treatment- Over time: Accounting treatment	3	Practical knowledge about time rate systems	Lecture with illustration	Short Test
	3	Methods -Labour turnover : Causes - Methods of reducing labour turnover- Labour turnover rate	3	Application of labour turnover methods	Lecture with illustration	Formative Assessment
	4	Cost of labour turnover rate	3	Application of labour turnover rate system	Lecture with illustration	Short Test
5	Methods of remuneration (Halsey, Rowan, Taylor, Marrison, Gantt task & Bonus plan).	3	Solve the problems based on remuneration methods	Lecture with illustration	Short Test	

IV	Overheads					
	1	Allocation- Classification- Collection	2	Analyze overheads and its classifications	Lecture with discussion	Assignment
	2	Departmentalisation- Absorption: Under and over absorption	3	Apply different types of absorption	Lecture with illustration	Short Test
	3	Methods of absorption	3	Understand the methods of absorption	Lecture with illustration	Oral test
	4	Computation of machine hour rate	3	Solve problems based on machine hours	Lecture with illustration	Oral test
V	Reconciliation and Process Costing					
	1	Reconciliation of cost and financial statement: need-procedure- memorandum of reconciliation.	3	Know the procedure of preparing Reconciliation	Lecture with illustration	Quiz
	2	Process costing: Meaning- Process costing Vs Job Costing, advantages - Disadvantages	4	Know the meaning of process costing and distinguish between job and process costing	Lecture with discussion	Formative Assessment
	3	Costing procedure- Losses and gains in process	3	Solve the problems based on process costing	Lecture	Formative Assessment
	4	Normal loss-Abnormal loss	4	Know the normal loss and abnormal loss in process costing	Lecture with illustration	Short Test
	5	Abnormal gain or effectiveness-Scrap- Defective	3	Analyze scrap value	Lecture with illustration	Oral test

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Teaching Plan for the Academic Year 2021-2022

Semester : IV

Major Core VIII

Name of the course : Auditing

Subject code : AC2042

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives

1. To give an overview of Auditing
2. To impart knowledge on Vouching, Verification and Valuation of assets and liabilities.

Course Outcome

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts and principles of Auditing	2,5	Un
CO-2	identify various elements of Audit planning	5	R
CO-3	identify the importance of Vouching	5	R
CO-4	understand the procedure of verification and valuation of Assets	5	Un
CO-5	analyse the duties, rights and liabilities of an auditor	5	An

Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Evaluation
	Concept of Auditing					
I	1.	Origin Auditing in India Meaning Definition	2	Understand the origin and definition of auditing	Lecture discussion	Short test

	2.	Distinction between accounting, auditing and investigation	2	Distinguish between Accounting, Auditing and Investigation	Lecture with Discussion	Quiz
	3.	Objectives Scope	1	Understand the objectives and scope of audit	Lecture	Short Test
	4.	Basic principles of an audit Advantages Limitations Qualities of an Auditor	3	Know the basic principles of audit and analyze the advantages and disadvantages	Group Discussion	Oral Test
	5.	Classifications of Audit	1	Understand the different classes of audit	Lecture with Diagram	Short Test
Audit Planning						
	1.	Preliminaries before the commencement of Audit Audit Planning Audit Programme Advantages Disadvantages Audit Note book	4	Knowledge on preliminary preparation audit program and note book	Lecture with Discussion	Quiz
II	2.	Audit Working papers	3	Prepare audit working papers	Mind Mapping	Home Assignment
	3.	Internal checks Objectives Essentials of internal check system Features Advantages shortcomings	3	Overall idea about internal checking system	Lecture with PPT	Ground Discussion
	4.	Internal Audit Meaning Features Advantages shortcomings	3	Knowledge about internal audit	Mind Mapping	Class Test

	5.	Distinction between internal Audit Statutory Audit	2	Distinguish between Internal Audit and Statutory	Discussion Debate lecture	Formative Assessment
III	Vouching					
	1.	Definition - features- Objective- Requisitions of a valid voucher	2	Describe the features and Requisitions of a voucher	Lecture	Quiz
	2.	Types of voucher	5	Know the different types voucher	Lecture with PPT	Group Discussion
	3.	Vouching cash transaction	2	Analyze vouching of cash transaction	Lecture with Discussion	Short Test
	4.	Vouching trade transactions	2	Analyze vouching of trade transaction	Group Discussion	Formative Assessment
Corporate governance and corporate social responsibility						
IV	1.	Company auditor Qualification disqualification	3	Understand the eligibility of a company auditor	Mind Mapping And discussion	Group discussion
	2.	Appointment Removal Remuneration rights of company auditor	5	Know the appointment , removal and rights of the company auditor	Lecture with Discussion	Class Test
	3.	Duties& liabilities of a auditor	2	Clear idea about the duties and liabilities of a auditor	Lecture with Group Discussion	Oral Test
	4.	Audit report Need Importance Requisitions of good audit report	4	Prepare audit report	Lecture with PPT	Quiz

	5.	Basic Elements Kinds of reports	5	Analyze the kinds of audit reports	Lecture with PPT	Formative Assessment
V	Corporate Governance and corporate social Responsibility					
	1.	Meaning Definition Features and purpose of corporate governance	3	Know the concept of corporate governance	Group discussion	Giving Multiple choice questions
	2.	Importance principles benefits issues of corporate governance	2	Analyze the importance and issues	Mind storming	Oral Test
	3.	Guardians of corporate governance Code for corporate governance	2	Analyze the code of corporate governance	Lecture with Discussion	Short Test
	4.	Social responsibility of corporate and social responsibility of business	4	Understand the social responsibility of corporate governance	Mind Mapping and Lecture Method	Quiz
	5.	Arguments for social responsibility, Business as responsible person	4	Clear idea about social responsibility of corporate governance	Lecture Method	Quiz
	6.	Social responsibilities of business towards different groups	3	Analyze the social responsibility of business	Lecture with Discussion	Formative Assessment

Dr. J. Divya Merry Malar
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Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : IV Major Core X

Name of the Course : Business Communication

Subject code : AC2043

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

Objectives

1. To facilitate and to make students understand the basic techniques of communication
2. To train the students to improve their communication skill

Course Outcome

CO No.	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 systematic business report	6	A

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Nature of Communication					
	1	Definition, Nature and Characteristics	2	Gain knowledge on communication	Lecture	Oral test
	2	Objectives, Importance-	2	Know the importance of communication	Lecture with discussion	Oral test
	3	Process of communication	2	Understand the principles and process of communication	Lecture with discussion	Formative Assessment
	4	Barriers to communication and Overcoming barriers to communication	2	Identify the barriers and the ways to overcome it	Lecture with videos	Quiz

	5	Self-Development and communication and Tips for self-Development.	2	self-development	Lecture with discussion	Oral test
II	Forms of Communication					
	1.	Verbal communication: Written - Oral communication	2	Understand the different methods of verbal communication	Lecture with discussion	Quiz
	2.	Non-verbal Communication: Kinesics and paralanguage	3	Understand the various non-verbal communication	Lecture with PPT	Oral test
	3.	Dimensions of Communication: Downward and Upward	3	Knowledge on the dimensions of communication	Lecture with discussion	Formative Assessment
	4.	Horizontal and Diagonal Communication	2	Knowledge on the dimensions of communication	Lecture with discussion	Formative Assessment
	5.	Formal and Informal Communication	2	Differentiate formal and informal communication	Lecture with discussion	Oral test
	6.	Process of listening- approaches of listening	2	Adopt various modern forms of communication	Lecture with videos	Quiz
	7.	Barriers to effective listening- Tips for effective listening.	3	Identify the barriers and the ways to overcome it	Lecture with videos	Oral test
III	Business Letter Writing					
	1	Introduction, Types of Letters: Personal, Social, Official and Business	2	Know the different types of letters	Lecture with model	Short Test
	2	Importance and advantages of business letter - Structure of business letter - Tips for clear writing of business letter writing	3	Know the importance of business letter	Lecture with discussion	Short Test
	3	Letter of Enquiry	2	Draft enquiry letters	Lecture with model	Short Test
	4	Orders and Cancellation of Orders	2	Draft order and cancellation of letters	Lecture with model	Short Test
	5	Circular Letter	2	Draft circular letters	Lecture with model	Short Test
IV	Technology – Aided Business Communication					
	1	Introduction- Implication of technology on modern	1	Know the implication of modern	Lecture with videos	Quiz

	business		technology			
2	Impacts of Technology-Aided communication of business enterprises	2	Understand the impact of technology	Lecture with discussion	Formative Assessment	
3	Modern communication devices: Electronic Mail- E-mail.	2	Understand the modern communication devices	Lecture with videos	Short Test	
4	Fax and Scanner, computers, Internet-Teleconferencing-Audio conferencing	2	Know the modern communication devices	Lecture with videos	Oral test	
5	Video conferencing-computer conferencing-website	2	Know the modern communication tools	Lecture with videos	Oral test	
6	Mobile phone-multimedia and hypermedia applications.	2	Know the modern communication tools	Lecture with videos	Oral test	
Job Applications and Interview Skills						
V	1	Job Application and Curriculum Vitae	2	Prepare job application and curriculum vitae	Lecture with discussion	Assignment
	2	Tips for writing an application letter and CV - References and Testimonials	3	Draft application letters and CV	Lecture with discussion	Short Test
	3	Group Discussion: Purpose, Tips for Effective Participation in GD for job selection	3	Participate effectively in Group Discussion	Lecture with PPT	Oral test
	4	Qualities looked for in Group Discussion	2	Participate effectively in Group Discussion	Lecture with PPT	Oral test
	5	Strategies for GDs: Do's and Don'ts	2	Participate effectively in Group Discussion	Lecture with PPT	Oral test
	6	Personal Interview: Job Interviews	1	Face interviews with confidence	Lecture with videos	Oral test
	7	Listening skills and Tips for Effective Listening	2	Face interviews with confidence	Lecture with videos	Oral test

Mrs.J.Jenifer
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : IV

Major Core VI

Name of the Course : Business Mathematics

Subject code : AC2044

Hours / Week	Credit	Total Hours	Marks
6	5	90	100

Objectives

1. To give an exposure to students of commerce on various Mathematical technique and tools insolving problems of business and financial mathematics.
2. To develop the skill of forming mathematical problems and solving.

Course Outcomes

COs.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	recall the basic formulae and definitions and acquire knowledge in mathematics	5	R, U
CO-2	apply the concepts to obtain the logarithmic value of a number	2	Ap
CO-3	understand the fundamental concepts about Sets and interpret with Venn diagrams	1	U
CO-4	explain the properties of matrices and solve problems	2	U, Ap
CO-5	understand the concepts of Simple Interest, Compound Interest and Discount and apply in real life situations	5	U, Ap
CO-6	choose the suitable probability distribution corresponding to a given data	5	E

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Logarithms					
	1.	Introduction to Logarithm	2	Explain the primary concepts of logarithm	Lecture with Illustration	Slip Test
	2.	Properties of logarithms	4	Properties of logarithms	Problem Solving	Evaluation through quizzes.
	3.	Common logarithm	4	Types of logarithm	Problem	Evaluation

					Solving	through quizzes and discussions.
II	Set Theory					
	6.	Elements of Sets, Representation of a set	3	Gain idea on set fundamentals	Lecture with PPT	Evaluation through discussions.
	7.	Methods of studying Equal sets - Finite and infinite sets, Sub-sets- Properties of Sub-sets- Universal sets	3	Know about set theory and identify different types of sets	Lecture	Evaluation through appreciative inquiry
	8.	Venn diagram	2	Identify Venn diagram	Lecture	Home Test
	9.	Set operations, Properties of set union and intersection	3	Solve Problems based on union and intersection of sets	Group Discussion	Formative Assessment Test
III	Matrices and Determinants					
	5.	Matrices and Determinants Introduction, Meaning, Definitions	4	Explanation on two most useful mathematical tools- Matrix	Lecture with PPT Illustration	Evaluation through discussions.
	6.	Differentiate between different types of Matrix	4	Identify and solve different types of matrix	Lecture with Illustration	Evaluation through appreciative inquiry
	7.	Algebra of Matrices	5	Understand and solve algebraic matrices	Lecture	Formative Assessment Test
	8.	Ad joint and Inverse of a square matrix	5	Know and solve ad joint and inverse of a square matrices	Lecture with Illustration	Formative Assessment Test
IV	Interest					
	1.	Commercial Arithmetic	2	Explain the primary concept of interest payments	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Problems involved in the Simple interest	4	Understand the calculating interests on simple techniques	Lecture and group discussion	Evaluation through Assignment
	3.	Problems involved in the Compound interest	5	Understand the calculating interests on compound techniques	Lecture and group discussion	Evaluation through Assignment
	4.	Problems calculating Discount	3	Know about calculating discounts on trade	Lecture with Illustration	Formative Assessment Test
	5.	Problems involved in True Discount and	5	Solve the Problems based on discounts,	Lecture with	Formative Assessment

		Bankers Discount		Banker's discount and Banker's gain	Illustration	Test
	6.	Problems involved in Banker's Gain	3	Solve the Problems based Banker's gain	Lecture with Illustration	Formative Assessment Test
V	Probability					
	1.	Introduction to Probability	3	Understand the techniques of solving problem	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Usefulness and Basic Concepts of Probability	2	Understand the techniques of solving problem	Lecture with PPT Illustration	Evaluation through discussions.
	3.	Theorems of Probability	4	Understand the techniques of solving problem	Lecture with Illustration	Formative Assessment test
	4.	Properties of Normal distribution	3	Understand the techniques of solving problem	Lecture with Illustration	Formative Assessment test

Dr.J.Jani Mercybai
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : IV Major–Elective II
 Name of the Course : E- Commerce
 Subject code : AC2045

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

Objectives

1. To enable students familiarize with the mechanism for conducting business transaction through electronic means.
2. To enable students understand e-trading and e- security tools available.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the scope, objectives and essentials of online trading	1	U
CO-2	Understand the forms of e-commerce	1	U
CO-3	Identifying the different security tools in e-commerce	1&5	U
CO-4	Learning the technical usage of e-payment systems	2	An
CO-5	Summarize the online tradings and services and e-commerce catalogs	2	Ap

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
I	Introduction to E- Commerce					
	1	Meaning - Definition - Evolution of E – Commerce - Difference between Traditional commerce and E-commerce	4	Understand the meaning and evolution of e-commerce and learn the differences of traditional Vs online	Lecture method	Snap test
	2	E- Commerce: Scope – Features – Benefits – Factors - Advantages and Disadvantages	4	Understand the scope, features, benefits and	Lecture method	Objective type test

				disadvantages of e-commerce		
II	Types of E- Commerce					
	1	Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company)	5	Understand the various types of businesses and its forms	Lecture method	Objective type test
	2	Application of E-Commerce Technologies of E-Commerce	5	Learning the application and techniques of using the technologies for e-commerce	Lecture method	Snap test
III	Security Tools					
	1	Encryption – Decryption - Data Encryption Standard (DES) – Cryptography	6	Analysing the encryption and decryption of data	Lecture method	Seminar and explanation
	2	Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key - Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate	7	Understand the different forms of encrypted documents and its policies	Lecture method	Objective type test
	3	E-Security: Threats - Protection: Firewall – Types - Anti –Virus - Intrusion Detection System (IDS)	6	Identifying the threats and its security measures	Lecture method	Theory test
IV	Electronic Payment System					

	1	Meaning – Advantages – Requirements – Risks	5	Understanding and learning different e-payment methods and its usage on day to day life	Lecture method with PPT and videos	Short test
	2	Online payment - Prepaid and post paid payment systems	6			Assignment
	3	Types of E-payments: Bit coin - E-cash- E-cheque - Electronic wallets - Credit cards - Debit cards - Micro payment – ATM - Smartcards – SWIFT - Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS	7			Short test
V	Electronic Commerce Catalogs					
	1	Catalogs - Electronic White pages -Electronic Yellow pages - Third party Directors	7	Understand the various catalogs of e-commerce and different trends in shopping and services	Lecture method with PPT Group Discussion	Short test
	2	Online shopping: Advantages - Disadvantages Online purchasing: Amazon – Flipcart - Snapdeal – e-bay – Jabong	7			Oral test
	3	Online booking: Clear Trip.com, Make my Trip - IRCTC	6			Short Test

Dr.M.Gnana Muhila
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Department of Commerce SF-II

Teaching plan for the Academic year 2019-2020

Semester : VI **Major Core XIV**
Name of the Course : Management Accounting
Subject code : AC1761

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

Objectives:

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

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives and functions of management accounting.	PSO 3	U
CO-2	differentiate management accounting from financial accounting	PSO 3	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: 90 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Introduction to Management Accounting					
	1.	Meaning – Objective – Functions – Advantages – Limitations	4	Understand the basic concept of management accounting	Lecture with Illustration	Short test
	2.	Management Accounting Vs Financial Accounting	2	Understand the terms and conditions of management accounting and financial accounting	Lecture with PPT	Class test.
	3.	Financial Statement Analysis – comparative Statement	6	Able to analyse the financial statements	Workout the problems	Objective type test
	4.	Financial Statement Analysis –common size statement	4			Unit test
5.	Financial Statement Analysis –trend analysis.	3	Short test			
II	Ratio Analysis					
	1.	Meaning – Uses and limitations of ratio analysis	2	Understand the concept of Ratio analysis	Lecture with PPT	Class test.
	2.	Classification of ratios – Profitability ratio	6	Able to analyse the financial statements through the various ratio techniques	Workout the problems	Formative Assessment Test I
	3.	Classification of ratios - Turnover, liquidity and solvency	8			
4.	Preparation of Balance Sheet.	3	Know to prepare balance sheet with the help of ratios	Workout the problems	Unit test	
III	Funds Analysis					
1.	Preparation of schedule of changes in working capital	4	Able to prepare the working capital schedule	Lecture with PPT, do the problems	Evaluation through class test.	

	2.	Fund flow statements	5	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
	3.	Preparation of Cash flow statement.	4	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
IV	Marginal Costing and Budgeting					
	1.	Marginal Costing: Meaning, Basic concepts	2	Understand the concept of Marginal costing	Lecture with PPT	Evaluation through discussions.
	2.	Contribution– P/V ratio – Break even Analysis, Margin of Safety	2	Know to find out Breakeven point	Workout the problems	Evaluation through Assignment
	3.	Budgeting and Budgetary control – Meaning – Objectives – Advantages	3	Understand the concept of Budgeting and Budgetary control	Lecture with Illustration	Formative Assessment Test II
	4.	Classification of budgets – Fixed and flexible	4	Know to prepare budget	Workout the problems	Short test
	5.	Classification of budgets – Production and sales and cash budget.	4	Know to prepare budget	Workout the problems	Unit test
V	Standard Costing					
	1.	Meaning of standard cost and standard costing – Advantages and limitations	3	Describe the concept of Standard costing	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Variance analysis, Meaning, Types – material variance	4	Able to analyse the financial statements with standard costing techniques	Workout the problems	Formative Assessment test III
	3.	Variance analysis, Meaning, Types – labour variance- sales variance.	4	Able to analyse the financial statements with standard costing techniques	Workout the problems	Short test

Ms.J. Jenifer
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2019-2020

Major Core XVI

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

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: 90 (Including lecture , assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Income from Other Sources					
	1.	Meaning and taxable income under other sources	3	Understand the meaning of other sources	Lecture with PPT.	Oral Test
	2.	Kinds of securities and TDS	3	Able to know the different kinds of securities and the procedure of TDS	Lecture with PPT.	Short test
	3.	Calculation of income from other sources	4	Able to calculate the income from other sources	Workout the problems and explain	Giving problems.
	4.	Interhead and intrahead adjustment (Simple problems)	4	Able to prepare tax incidence according to the residential status.	Workout the problems and explain	Class test Formative Assessment
II	Set –off and Carry Forward of Losses					
	1.	Set –off and carry forward of losses	5	Understand the meaning and procedure of Set –off and carry forward of losses	Workout the problems and explain	Short test
	2.	clubbing and aggregation of income (simple problems)	5	Able to club and aggregate income	Workout the problems and explain	Formative Assessment
III	Deductions from Gross Total Income					
	1	Deductions from Gross Total Income – 80 C, 80 CCC, 80CCD, 80 CCF	4	Understand the importance of claiming various deductions	Workout the problems and explain	Quiz
	2.	Deductions from Gross Total Income – 80 D,	4	Understand the importance of claiming various	Workout the problems and explain	Quiz Formative Assessment

		80 DD, 80 DDB, 80 E, 80 G, 80 U (simple problems)		deductions from gross total income		
IV	Returns					
	1.	Filing of return of income	3	Understand the procedure of filing returns	Lecture with PPT, discussion	Oral test
	2.	Due Date	3	Understand how to find out the due date of filing of return	Lecture with PPT, discussion	Quiz
	3.	Assessment and kinds of assessment	3	Able to understand the meaning of assessment and its kinds	Lecture with PPT	Short test
	4.	Assessment Procedure (Theory only)	3	Able to know the procedure of filing returns	Lecture with models	Assignment Formative Assessment
V	Assessment					
	1.	Assessment of individuals	4	Able to assess the income of individuals	Workout the problems and explain	Short test
	2.	Rate of tax	3	Able to know the various tax rates for the different categories of assessee	Lecture with PPT	Oral test
	3.	Computation of income	4	Understand the method of Computation of income	Workout the problems and explain	Short test
	4.	Tax liability of individuals	5	Able to compute tax liability of individuals	Workout the problems and explain	Quiz, Formative assessment

Dr. J. Divya Merry Malar
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2019-2020
Human Resource Management

Semester : VI **Major Core XVII**
Name of the Course : **Human Resource Management**
Subject code : **AC1764**

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

Objectives

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

CO No.	Upon completion of this course the students will be 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: 90 (Including lecture, assignment 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	4	Understand the objectives, scope, functions of Human Resource Management.	Lecture with Illustration	Quiz
	2	Evolution and Development of HRM - Environment of HRM	5	Understand the concept of evolution and environment of HRM	Lecture with examples	Short test
	3	Human Resource Planning: Definition – Objectives - Need Human Resource Planning Process - Barriers to HRP – Effectiveness of HRP.	7	Know the concept of HRP and its objectives and need.	Lecture with Discussion	Formative Assessment - I
II	Job Analysis, Design and Recruitment					
	1	Job analysis Concept – Uses – Process - Methods of data collection.	5	Understand the concept of job design and methods of data collection.	Lecture with PPT	Multiple choice Questions

	2	Job Design: Concept - Factors affecting Job Design - Techniques of Job Design – Enrichment of job	4	Know the concept of job design and its techniques	Lecture with PPT	Short test
	3	Recruitment: Sources of recruitment - Recruitment Process - Recruitment Practices in India - Methods of Recruitment.	7	Clear idea about Sources of recruitment	Lecture with PPT	Formative assessment - I
III Selection Placement and Induction						
	1	Selection: Meaning and definition – Need- Selection Process/Method –	7	Analyze the selection process	Lecture with Discussion	Formative Assessment I
	2	Placement- Concept of Induction- Objectives– Benefits	4	Clear idea about Placement and induction	Lecture with PPT	Quiz
	3	Contents of Induction Program- Phases of induction Program.	5	Analyze the phases of induction program.	Lecture with PPT	Unit Test
IV Career Planning and Development						
	1	Career planning and Development: Concept – Need	3	Understand the term Career planning	Lecture with Discussion	Multiple choice questions

		- Career Stages				
	2	Career Planning Process - Career Development	4	Clear knowledge about Career planning process	Lecture with group discussion	Short test
	3	Concept of Employee Training-Need-Areas of training and its Importance	5	Evaluate the need as well as area of training	Lecture with PPT	Assignment
	4	Steps in Training Program.	5	Analyze the steps involved in training program	Lecture with Illustration	Formative assessment - II
V	Performance Appraisal					
	1	Concept – Meaning– Purpose – Approaches – Process of Performance Appraisal	5	Understand the purpose and process of performance appraisal	Lecture with Discussion	Quiz
	2	Methods: Traditional and Modern Methods - Problems in Performance Appraisal.	5	Understand the problems in performance appraisal.	Lecture with PPT	Formative Assessment II

Ms. S. Anees Fathima Sumaiya
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2019-2020
Organisational Behaviour

Semester : VI **Elective Option I**
Name of the Course : Organisational Behaviour
Subject code : AC1765

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

Objectives:

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

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

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Definition – Key elements of Organisational Behaviour – Nature and Scope of Organisational Behaviour --	5	Understand the key elements and scope of organizational behaviour	Lecture with PPT	Quiz
	2	Need – Challenges faced by Management – Process – Models – Foundations of Individual behavior	6	Know the challenges and models of organizational behaviour	Lecture with examples	Short test
	3	Individual and individual differences – Human behavior and its causation	5	Understand the individual characteristics and causes of human behaviour	Lecture with Group Discussion	Oral Test
II	Personality and Perception					
	1	. Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality	6	Understand the concept of personality and its various types and theories.	Lecture with Brain storming	Multiple Choice Questions

	2	Perception – Meaning – Perceptual process – Factors affecting perception –	6	Know the concept of Perception and its application	Lecture with PPT	Formative assessment
III	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	7	Analyze the selection process	Lecture with Discussion	Formative Assessment I
	2	Values – Concept – Types – Formation – Values and behavior. Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction.	6	Clear idea about Placement and induction	Lecture with PPT	Quiz
	3	Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behavior.	5	Analyze the phases of induction program.	Lecture with PPT	Unit Test
	Group Dynamics and Organisational Conflicts					
IV	1	Definition and characteristics of group –	6	Understand the concept of group	Lecture with Discussion	Multiple choice questions

		Theories of group formation – Types of groups – Stages of group formation		formation and its various stages		
	2	Group behaviour – Group decision making- Quality circle	5	Clear knowledge about Group behavior and Quality circle.	Lecture with group discussion	Short test
	3	Organisational conflicts– Definition– Sources– Types– Aspects– Conflict Process– Conflict Management.	5	Evaluate the concept of conflict and its process	Lecture with group discussion	Formative assessment - II
V	1	Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration.	6	Understand Job frustration and its causes	Lecture with PPT	Formative assessment
	2	Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task	7	Evaluate the concept of Stress management.	Lecture with Discussion	Quiz

		performance – manage or cope with stress.				
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Ms. C.S.Muthumani
Ms. J.Carolin Jenil Shalu

Course Instructor

Dr. J. Divya Merry Malar

Head of the Department