

**Semester I**  
**Teaching Plan for the Academic Year 2021-2022**

Semester : I Major Core 1  
Name of the Course : Financial Accounting - I  
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.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	Understand the rules, principles, concepts, conventions and accounting standards used in accountancy	PSO 5	U
CO-2	Identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	PSO 5	R
CO-3	Analyze the methods of ascertaining profit from incomplete records	PSO 5	An
CO-4	Applying technology for preparing accounts	PSO 3	Ap
CO-5	Calculate claims for loss of stock and loss of profit	PSO 3	Ap

**Modules**

Total Contact hours: 90 (Including lecture, Assignment and Tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Accounting</b>					
	1.	Basic Principles of Accounting, Accounting Concepts and Convention	3	Understand the concepts and basic principles of accounting	Lecture, Discussion.	Test
	2.	Journal Entries Ledger Preparing Ledger Accounts	3	Able to prepare Journal and Ledger	Lecture, group Discussion	Giving small problems and checking the answers
	3.	Subsidiary Books.	3	Able to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	4.	Cash book and Trail Balance.	3	Understand the methods of preparing Cash book and Trail balance.	Lecture, Question Answer Discussion.	Class test Formative Assessment

<b>II</b>	<b>Final Accounts and Rectification of Errors</b>					
	1.	Final Accounts – Theory	3	Understand the segment of Final Accounts and its significance.	Lecture Discussion	Short test and Quiz
	2.	Trading Account	3	Able to prepare Trading Accounts.	Discussion illustration	Simple problems
	3.	Profit And Loss Account	3	Know the method of preparing Profit And Loss Account	Illustration	Quiz Test and simple problems
	4.	Rectification of Errors: Errors Affecting the Trial Balance	3	Know the method of preparing Rectification of Errors: Errors Affecting the Trial Balance	Lecture Discussion	Assignment and home assignment
	5.	Preparation of Rectification of one sided errors ,Rectification of two sided errors and Rectification of errors using suspense account	5	Able to prepare Rectification of one sided errors and Rectification of two sided errors Rectification of errors using suspense account	Workout the problems and explain	Formative Assignment
<b>III</b>	<b>Single Entry System</b>					
	1.	Meaning and features of single entry system and difference between double entry and single entry system	4	Understand the concept of single entry system	Lecture	Short test
	2.	Calculation of Profit under Net worth Method	3	Know to calculate profit with adjustment.	Solving problems	Oral test
	3.	Calculation of profit under Conversion Method	4	Learn to calculate profit under Conversion Method	Illustration	Short test
	4.	Final Accounts with Adjustments	4	Understand the procedure preparing Final Accounts.	Illustration Discussion	Assignment  Formative Assessment
<b>IV</b>	<b>Fire Insurance Claim Account</b>					
	1.	Introduction , meaning and Methods of	5	Understand the procedure for calculating claim	Lecture Discussion	Short test

		Calculating Claim under Loss of Stock		under loss of stock.		
	2.	Preparing necessary accounts and applying Average Clause	5	Know the technique of preparing the accounts	Lecture Discussion.	Oral 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.
<b>V</b>	<b>Computerized Accounting</b>					
	1	Introduction - Advantages – Types of Computerized Accounting Software	2	Understand the concept of Computerized Accounting Software	Lecture	Asking questions
	2.	Qualities of best accounting Software.	3	Know the need for studying best accounting software	Discussion	Short test
	3.	Tally. ERP 9: History - Features - Facilities with Tally ERP 9	3	Knowing about Tally. ERP 9: History - Features - Facilities with Tally ERP 9	Lecture	Group Discussion
	4.	Ledger and Groups - Ledger Creation Depletion Method	3	Understanding the Ledger and Groups - Ledger Creation	Lecture	Group Discussion. Formative Assessment
	5.	steps - Accounting Features - Inventory Features - Statutory Features - Payroll Information	4	Understanding the steps of Accounting Features, Inventory Features, Statutory Features and Payroll Information	Lecture	Group Discussion

**Dr. GNANA MUHILA**  
Course Instructor

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

## Teaching Plan for the Academic Year 2021-2022

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.

### Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the basic concepts of business economics	PSO – 2	U
CO-2	classify different types of demand prevailing in the market	PSO – 5	U
CO-3	gain knowledge on consumer behaviour and consumer surplus	PSO – 5	U
CO-4	analyze the peculiarities of factors of production and the diseconomies of scale	PSO – 5	An
CO-5	identify the phase of business cycle	PSO – 5	Ap

### Modules

**Total Contact hours: 90 (Including lectures, assignments and tests)**

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
<b>I</b>	<b>Introduction to Business Economics</b>					
	1	Business Economics meaning, nature and scope	3	To understand the meaning and scope of Business Economics	Lecture with PPT	Multiple choice questions
	2	Relationship of business economics and other disciplines	3	To understand the relationship between business economics and	Lecture with Group discussion	Short Test

				other disciplines		
	3	Objectives of a firm	3	To identify the objectives of the firm	Brain Storming	Oral Test
	4	Decision making in business	3	To understand how the business decisions are taken with the help of business economics	Lecture with discussion	Quiz
	5	Role and responsibilities of business economists	2	To analyse the roles and responsibilities of business economists	Mind Mapping Discussion	Assignment
<b>II</b>	<b>Demand Analysis</b>					
	1	Features of demand schedule and Demand determinants	3	To recognize the meaning of demand and understand the determining factors of demand.	Lecture with Group Discussion	Assignment
	2	Meaning of Law of demand and exception and expansion of law of demand	3	To evaluate the law of demand in various situations	Brain Storming	Multiple choice questions
	3	Types of demand	4	To understand the different types of demand	Lecture with PPT	Short Test
	4	Importance of elasticity of demand	2	To analyse how demand reacts to price	Lecture Discussion	Oral Test
	5	Types of elasticity of	4	To assess the various types	Lecture Group	Short Test

		demand		of demand.	Discussion	
	6	Demand forecasting types , methods and requirements	4	To analyse the concept of demand forecasting	Group discussion	Formative Assessment
<b>III</b>	<b>Theory of Consumer Behaviour</b>					
	1	Introduction and Measurement of utility	3	To create a deep understanding of measurement of utility	Mind Mapping	Quiz
	2	Concepts of utility	4	To recognize the important concepts which influence utility	Lecture with PPT	Short Test
	3	Forms and features of utility	3	To measure the features and forms of utility	Debate and Brain Storming	Quiz
	4	Approaches to consumer behaviour	5	To evaluate the various approaches of consumer behaviour	Lecture with PPT	Class Test
	5	Consumer surplus	3	To evaluate consumer surplus	Lecture with Group Discussion	Formative Assessment
	<b>Theory of Production</b>					
<b>IV</b>	1	Factors of production	3	To assess the concepts more useful to have a clear knowledge of production	Lecture with PPT	Multiple choice questions

	2	Production functions	4	To identify the different functions of production	Brain storming	Short test
	3	Economies and diseconomies of scale	4	To understand the economies and diseconomies of scale	Lecture with Discussion	Oral Test
	4	Small scale production	4	To evaluate the advantages and disadvantages of small scale production	Lecture with Group Discussion	Quiz
<b>v</b>	<b>Competition and Business Cycle</b>					
	1	Types of competition	4	To evaluate the various types of competition existing in the market	Lecture with PPT	Quiz
	2	Characteristics of Business Cycle	2	To recognize the meaning of business cycle	Lecture with PPT	Short test
	3	Phase and causes of business cycle	3	To evaluate the causes of business cycle	Lecture and discussion	Oral Test
	4	Effects of business cycle	3	To assess the effects of business cycle	Discussion Debate Lecture	Quiz
	5	Measures to minimise the effects of business cycle	3	To estimate the measures to minimise the effects of business cycle	Lecture with Discussion	Short test
	6	Theories of business cycle	4	To understand the important theories of	Lecture with PPT	Multiple choice questions

				business cycle		
--	--	--	--	----------------	--	--

**Ms. J. Jani Mercybai**  
**Course Instructor**

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



## Teaching Plan for the Academic Year 2021-2022

Semester : I Non Major Elective  
 (NME)  
 Name of the Course : Basic Accounting  
 Subject code : ANM201

No. of Hours per Week	Credit	Total No. of Hours	Marks
2	2	30	100

### Objectives:

1. To make the students understand the basic concepts and principles of accounting.
2. To help them to prepare the final accounts without errors.

### Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	Understand the concepts, convention and principles of accounting	5	U
CO - 2	Identify and prepare various subsidiary books	5	R
CO - 3	Prepare error free trial balance	4	Ap
CO - 4	Pass journal entries and prepare ledger accounts	5	An

### Modules

Total Contact hours: 30 (Including lecture , assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>I</b>	<b>Introduction to Accounting</b>					
	1.	Meaning – Objectives, Limitations	2	Understand the concepts and basic principles of accounting	Lecture	Oral test
	2.	Accounting Concepts and Convention	2	Understand the concepts and basic principles of accounting	Lecture, with ppt.	Class Test
	2	Basic Principles of Accounting,	1	Understand the concepts and basic principles of accounting	lecture	Quiz
	<b>Double Entry System</b>					
<b>II</b>	1.	Important Terminologies	1	To know important Terminologies in double entry system	Lecture	Class test
	2.	Double entry system, Features, Advantages	2	To understand double entry system	Lecture with PPT	Written test

<b>Procedure for Journal and Ledger</b>						
<b>III</b>	1.	Journal and Ledger, meaning, procedure for Journal and Ledger	2	To understand the procedure for journal and ledger	Lecture, group Discussion	Giving small problems and checking the answers
	2.	Passing journal entries	2	To know passing journal entries	Lecture with illustration	Giving small problems and checking the answers
	3.	Preparing and Balancing Ledger Accounts	2	To understand balancing Ledger accounts	Do the problems on the board	Giving small problems and checking the answers
	4.	Difference between journal and Ledger	1	To identify the difference between journal and ledger	Lecture with examples	Short test
<b>Subsidiary Books</b>						
<b>IV</b>	1.	Subsidiary Books.	2	to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	2.	Purchase & Sales book.	3	Understand the methods of preparing Purchase book and Sales book.	Do the problems on the board and Answer Discussion.	Class test Formative Assessment
	3.	Purchase Returns Book, Sales Returns Book, Cash Book	2	To know the techniques of preparing Purchase Returns Book, Sales Returns Book, Cash Book	Do the problems on the board and Answer Discussion	Class test Formative Assessment
<b>Trial Balance</b>						
<b>V</b>	1.	Trial Balance, Meaning, features and objectives	2	Understand the segment of Trial balance	Lecture Discussion	Short test and Quiz
	2.	Preparation of Trial balance	2	To know prepare Trial balance.	Discussion illustration	Simple problems

**Ms. J. Jenifer**  
**Malar**  
**Course Instructor**

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

## Teaching Plan for the Academic Year 2021-2022

Semester : III Major Core - IV  
 Name of the Course : Banking Theory Law and Practice  
 Subject code : AC2032

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	4	90	100

### Objectives:

1. To enable the students acquire knowledge on banking practices and technology
2. To make students aware of the banking services, types and products available to customers.

### Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the relationship between banker and customer	2	Un
CO-2	identify various types of bank customers	1	R
CO-3	analyse various elements of negotiable instruments	5	R
CO-4	know the types of banks and their functions	2	R
CO-5	know the Innovative Banking Services (IBS)	4	An
CO-6	identify various subsidiary services available to customers	4	R

### Module

**Total Contact Hours: 90 ( Including lectures, assignments and tests)**

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
<b>I</b>	<b>Introduction</b>					
	1	Banker, Customer, Relationship, General and specific	4	To understand the relationship between banker and customer.	Lecture with Illustration	Quiz
	2	Types of deposits, Difference between fixed and savings account	4	To know the various types of deposits	Lecture with examples	Short test
	3	Bank customers special types	4	To know the various types of bank customers.	Lecture with Discussion	Formative Assessment - I
<b>II</b>	<b>Negotiable Instruments</b>					
	1	Negotiable Instruments: Features, Types Cheque, Bill of exchange, Draft, Proper drawing of a cheque	4	To identify the types of Negotiable instruments	Lecture with PPT	Multiple choice Questions
	2	Material alterations, Effects, Statutory	4	To understand	Lecture with	Short test

		protection in case of materially altered cheque, Immaterial alteration, Alteration authorized by the Act		the term Material alteration	illustration	
	3	Crossing, General, Special, Account payee, double Crossing, who can cross a cheque	4	To get knowledge on various kinds of crossing	Lecture with Discussion	Short test
	4	Endorsement, Significance, Assignment Vs Endorsement, Kinds	4	To understand the term Endorsement and its usage.	Lecture with experience	Formative assessment-I
<b>III</b>	<b>Classification of Banks</b>					
	1	Classification of banks , commercial banks, investment banks, exchange banks, cooperative banks	3	To understand the different types of banks and the functions	Lecture with Discussion	Short test
	2	Classification of banks ,land development banks, savings banks, central banks, branch banking, unit banking	4	To understand the different types of banks and the functions	Lecture with PPT	Quiz
	3	Correspondent banking systems ,group banking, chain banking, deposit banking, mixed banking, narrow banking	4	To understand the different types of banks and the functions	Lecture with group discussion	Quiz
	4	Universal banking, local area banks, offshore banking,RBI, Functions	4	To understand the different types of banks and the functions.	Lecture with discussion	Formative assessment - II
<b>IV</b>	<b>Modernised Banking</b>					
	1	Electronic Banking, challenges of E-banking revolution-various forms of E-banking, core banking	3	To understand the term Electronic banking	Lecture with Discussion	Multiple choice questions
	2	Home banking, Retail banking, Internet banking, SMS banking, ATM	3	To have the clear knowledge about E- Banking	Lecture with group discussion	Short test
	3	Smart cards, E-Cash, cash deposit machine, Electronic fund	5	To have the clear knowledge about E- Banking	Lecture with PPT	Short test

		management, electronic clearing system				
	4	. SWIFT, NEFT, RTGS, Features, Merits, Demerits, PAN	5	To identify the types of Electronic money transfer system and its usage.	Lecture with Illustrati on	Formative assessment - III
<b>V</b>	<b>Subsidiary Services</b>					
	1	Agency services: payment and collection, purchase and sale of securities, Executor, administrator and trustee.	4	To understand the agency services rendered by banks	Lecture with Discussion	Quiz
	2	Miscellaneous or general utility services:safe custody of valuables, letter of credits, types, remittance of funds, main instrument,	5	To understand the general utility services rendered by banks	Lecture with PPT	Short test
	3	Merchant banking, core banking, dealing in foreign exchange business, leasing finance, factoring housing finance	4	To know the subsidiary services rendered by banks	Lecture with Illustrations	Multiple Choice questions
	4	Underwriting of securities, tax consultancy, credit cards, gift cheques, consultancy services	3	To know the subsidiary services rendered by banks	Lecture with Group Discussion	Formative assessment - III  Assignment

**Ms. J. Jenifer**  
Course Instructor

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

**Teaching Plan for the Academic Year 2021-2022**

Semester

: III

Major Core – V1

Name of the Course

: Company Law and Secretarial Practice

Subject code

: AC2034

No. of hours per week	No. of credits	Total no. of hours	Total marks
5	4	75	100

**Objectives:**

- To give an overview of the Companies Act 2013**
- 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 for 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 Act 2013	5	U
CO-5	Describe the role of company secretary and secretarial practice	2	U

**Module**

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	<b>An overview of Company Act 2013</b>					
	1	Background and Introduction to company Act-2013	3	Describe the Background of companies act Act 2013	Lecture method	Quiz
	2	New concept and definition of management and Administration, CSR, Shareholder's meeting ,mergers, Amalgamation- Audit and Auditors,	7	Understand the various terms in Companies Act 2013 and Definitions.	Lecture method with ppt	Assessment Test

		Financial Statement and Dividend, Winding Up				
	3.	Important changes between the Companies Act 1956 and 2013	3	Understand the updates of the companies Act 2013	Lecture with PPT	Short test
II	<b>FORMATION OF A COMPANY</b>					
	1	Promotion: Stages promoter.	4	Discuss the role of promoter to startup a new company/business	Lecture method with PPT	QUIZ
	2	Memorandum of Association: Meaning, Purpose, Clauses,	4	Understand the procedure for preparing the MoA	Lecture method and discussion method	Assessment Test
	3	Alteration of Memorandum – Doctrine of Ultra Virus.	4	Describe the documents required for Memorandum of Association	Lecture method and discussion of case law	CIA-I (Quiz and theory)
	4	Articles of Association - Meaning, Definition-, – Contents- Doctrine of Constructive Notice- Doctrine of Indore Management.	5	Describe the documents required for Articles of Association	Lecture with ppt and discussion of case law	Assessment Test
	5	Prospects – meaning Requirement-Legal –contents. Statement in lieu of prospectus	4	Describe the statutory provisions related to prospects	Lecture method	Assignment
	6	. Underwriting- Meaning-Conditions and advantages of underwriting	4	Understand the concept of underwriting	Lecture method	CIA-II (Quiz and theory)
III	<b>Company Meeting</b>					

	1	Meaning, Prerequisites to constitute a meeting -	4	Understand the procedure for conducting different kinds of meetings	Lecture method	Objective type test
	2	Types- quorum- Notice, Agenda- Minutes.	4	Understand the procedure to writing Agenda.	Lecture method with ppt.	QUIZ
	3	Voting-proxy- Adjournment- Resolution-Kinds	4	Understand the concept of Voting		CIA-III((Quiz and theory)
<b>IV</b>	<b>Company Secretary</b>					
	<b>1</b>	Definition – Methods – Legal Status- Qualification- Appointment- Dismissal- Function and Duties	4	To understand the legal status and liabilities of the secretary.	Lecture method	Assessment Test
	2	Rights and Liabilities- Contractual Liabilities- Roles played by the secretary- Skills needed- Qualities that make a good Secretary – characteristics of a good secretary.	7	Understand the characteristics of the secretary.	Lecture method	CIA-III (Quiz and theory)
<b>V</b>	<b>Secretarial Practice :</b>					
	1	Position of company secretary- Actual position- company secretary in Practice: Secretary in whole- time practice-	7	To know the position of the secretary	Lecture method	Assessment Test
	2	Secretarial Audit- Part-time Secretary- Eligibility to use the designation of secretary -practice- Scope of secretarial Audit	7	To understand the Eligibility of the secretary to use the Designation		CIA-III (Quiz and theory)



**Dr.M.Gnana Muhila**

**Course Instructor**

**Dr. J. Divya Merry Malar**

**Head of the Department**

## Teaching plan for the Academic year 2021-2022

Semester : III

Major Core V

Name of the Course : Business Statistics

Subject code : AC2034

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	90	100

### Objectives:

1. To help students to apply statistical tools and mathematical principles in real life problems, particularly in business
2. To enable students to describe data with descriptive statistics and to perform statistical analysis.

### Course Outcomes

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand about the data and sampling methods	PSO- 2	U
CO- 2	explain the primary concepts of measures of central tendency	PSO-2	U
CO- 3	demonstrate the ability to solve problems in Correlation and Regression	PSO-4	R
CO- 4	calculate the Index numbers like Cost of living Index, Fixed base and Chain base Index	PSO-1	U
CO- 5	apply the concepts to solve problems in commerce and business	PSO-2	Ap
CO- 6	understand the uses of averages and Rank correlation coefficient	PSO-4	U

### Module

**Total Contact Hours: 90 ( Including lectures, assignments and tests)**

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/ evaluation
<b>I</b>	<b>Introduction to Statistics</b>					
	1.	Statistics -Definition - Functions -Limitations	4	Explain the primary concepts Statistics	Lecture with Illustration	Slip Test
	2.	Distrust - Importance - Statistical Enquiry- Collection of Data - Primary data - Secondary data	4	To understand the methods of data collection	Lecture with PPT	Evaluation through quizzes and discussions.
	3.	Sampling – Methods	4	To understand the methods of sampling	Lecture with Illustration	Quiz and Test
	4.	Classification and Tabulation	4	To understand how classification and tabulation used in statistics	Discussion with Illustration	Quiz and Test
<b>II</b>	<b>Measures of central Tendency</b>					
	1.	Measures of central	4	Explain the primary	Lecture	Slip Test

		Tendency- Definitions Functions of averages characteristics of good average Types of averages Mean		concepts of measures of central tendency	with Illustration	
	2.	Geometric mean Harmonic mean Median Mode	4	Differentiate between the measures of central tendency	Lecture with PPT	Evaluation through quizzes and discussions.
	3.	Dispersion -meaning- Uses Characteristics of good measure of Dispersion	4	To understand measure of Dispersion	Lecture with Illustration	Jigsaw
	4.	Range Quartile Deviation Mean Deviation Standard Deviation	4	To understand Quartile Deviation Mean Deviation Standard Deviation	Discussion with Illustration	Quiz and Test
<b>III</b>	<b>Correlation</b>					
	1.	Correlation- Definitions Importance of correlation Types of correlation	3	To identify the Types of correlation	Lecture with PPT	Evaluation through discussions.
	2.	Methods of studying correlation Scatter diagram	3	To know about Scatter diagram	Lecture	Evaluation through appreciative inquiry
	3.	Correlation Graph Karl pearson's coefficient of Correlation	3	To identify	Lecture	Formative Assessment Test
	4.	Karl pearson's coefficient of Correlation-Problems Spearman's Rank correlation	3	Relate the behavior of Karl pearson's coefficient of Correlation and Spearman's Rank correlation	Group Discussion	Slip Test
	5.	Spearman's Rank correlation-Repeated rank problems.	3	To Solve Problems based on Spearman's Rank correlation	Group Discussion	Home assignment.
<b>IV</b>	<b>Regression</b>					
	1.	Regression- Meaning Regression- Definitions Regression lines	3	Explain the primary concepts of Regression	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Regression coefficient of X on Y Regression coefficient of Y on X	3	Calculate the Regression coefficient of X on Y Regression coefficient of Y on X	Lecture with Illustration	Evaluation through appreciative inquiry
	3.	Differences between Correlation and	3	Differentiate between Correlation and	Lecture	Formative Assessment

		Regression		Regression		Test
	4.	Uses of regression Analysis	4	To Know the Uses of regression Analysis	Group Discussion	Slip Test
<b>V</b>	<b>Index Numbers</b>					
	1.	Index Numbers- Definitions Characteristic of Index Numbers Uses of Index Numbers Kinds of Index Numbers	3	Explain the primary Index Numbers	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Problems involved in the construction of Index Numbers Methods of construction of Index Numbers Test for an Ideal Index Numbers Cost of living Index Uses-Cost of living Index	4	To understand the construction of Index Numbers	Lecture and group discussion	Evaluation through Assignment
	3.	Problems in the construction of Cost of living Index Methods of constructing Cost of living Index	4	To know about the methods of constructing Cost of living Index	Lecture with Illustration	Formative Assessment Test
	4.	Fixed Base Index Chain base Index Fixed Base Index to Chain base Index Chain base Index to Fixed Base Index	4	To solve the Problems based on Fixed Base Index and Chain base Index	Lecture with Illustration	Slip Test

**J.JaniMercybai**  
Course Instructor

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

## Teaching Plan for the Academic Year 2021-2022

Semester : III Allied IV  
 Name of the Course : Principles of Management  
 Subject code : AA2035

No. of Hours per Week	Credit	Total No. of Hours	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 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: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
<b>I</b>	<b>Management</b>					
	1	Introduction – Meaning – Definition – Nature	2	Understand the concept of management	Lecture with Illustration	Quiz
	2	Management as a profession – Management Both a Science and an Art – Importance of Management	3	Know the difference between management is an art or science or	Lecture with examples	Short test

				profession		
	3	Contributions of Experts to Management Thought: - Levels of Management – Management by Objectives (MBO): Advantages, Disadvantages.	5	Understand the various levels of management	Lecture with Discussion	Formative Assessment - I
<b>II</b>	<b>Planning and Decision Making</b>					
	1	Planning – Definition – Characteristics – Merits and Demerits.	3	Clear knowledge about planning	Lecture with PPT	Multiple choice Questions
	2	Methods of Planning: Repeated Use Plans – Single Use Plans. Decision-making – Definition – Characteristics	3	Understand the term Policies, Procedures , Strategies and Forecasting	Lecture with illustration	Short test
	3	Problems in Decision-making – Guidelines for Effective Decision-making	3	Clear idea about decision making	Lecture with Discussion	Short test
	4	Process of Decision- making – Types of Managerial Decisions – Decision Tree.	3	Understand the term Decision tree management by objectives.	Lecture with experience	Formative assessment-I
<b>III</b>	<b>Organising</b>					
	1	Organising – Definition – Process – Importance – Organisation Structure – Principles – Formal and Informal Organisation	3	Understand the term Organising and a Clear knowledge on organisational structure	Lecture with Discussion	Short test
	2	Different Types of Organisation – Merits and Demerits	2	Know the different types of organisation	Lecture with PPT	Quiz
	3	Delegation of authority – Principles – Types of Delegation –	4	Understand the term delegation of authority	Lecture with group discussion	Quiz

		Centralisation and decentralization of authority				
	4	Factors determine degree of decentralization – Benefits	2	Know the various types of delegation of authority	Lecture with discussion	Formative assessment - II
<b>IV</b>	<b>Staffing</b>					
	1	Meaning – Definition – Recruitment – Sources of Recruitment - Internal and External sources – Factors determining recruitment	4	Understand the term staffing and manpower planning	Lecture with Discussion	Multiple choice questions
	2	Stages involved in Selection of Candidates — Training – Importance – Process of Training – Methods of Training	4	Assess the knowledge about recruitment and selection process	Lecture with group discussion	Short test
	3	Performance Appraisal – Features – Methods of Performance Appraisal Promotions – Criteria for Promotion	4	Clear knowledge about performance appraisal and promotion	Lecture with PPT	Short test
	4	Job Performance – Job Analysis, Job Description, Job Specification and Job Evaluation	4	Understand the different terms of Job Performance	Lecture with Illustration	Formative assessment - III
<b>V</b>	<b>Directing, Motivation and Leadership</b>					
	1	Directing – Features – Importance – Principles - Supervision – Qualities and functions of a supervisor	3	Understand the term directing and supervision	Lecture with Discussion	Quiz
		Motivation characteristics – Importance	2	Clear idea about motivation	Lecture	

	2				with PPT	Short test
	3	Leadership – Characteristics – Functions and Qualities of a leader – Kinds of Leadership styles	4	Understand the term leadership and qualities of leadership	Lecture with Illustrations	Multiple Choice questions
	4	Theories of Leadership. Control – Characteristics of a good control system- Problems in Control – Management By Exceptions – SWOC Analysis	3	Understand various theories of leadership	Lecture with Group Discussion	Formative assessment - III  Assignment
	5	Coordination – Characteristics – Importance – Problems – Techniques – Social Responsibility of Business to its Participants	3	Understand the term coordination and know the social responsibility	Lecture with Illustrations	Multiple Choice questions

**Dr. J. Divya Merry Malar**  
Malar  
Course Instructor

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



## Semester V

### Teaching plan for the Academic year 2021-2022

Semester : V  
 Name of the Course : Corporate Accounting  
 Subject code : AC1751

Major Core XI

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

#### Objectives:

1. To enable students to acquire the basic knowledge on corporate accounting.
2. To train students in the preparation of company accounts.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the procedures for the issue of shares.	PSO 1	U
CO-2	Identify the methods of valuation of Goodwill and shares.	PSO 3	Ap
CO-3	Evaluate the performance of business.	PSO 3	E
CO-4	Calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U
CO-5	Differentiate liquidation from insolvency and the preparation of liquidator's final statement.	PSO 3	U

#### Modules

**Total Contact Hours: 90 ( Including lectures, assignments and tests)**

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
<b>I</b>	<b>Issue of Shares</b>					
	1.	Issue of shares, Securities premium and Discount on issue of shares	4	Understand the basic concept of shares and procedure for issuing shares	Lecture with Illustration	Short test
	2.	Under subscription, Over subscription and Pro-rata allotment	4	Understand the terms and conditions in issue of shares	Workout the problems	Class test.
	3.	Calls in arrears, Calls in advance and Forfeiture of shares	3	Able to understand the procedure of forfeiture of shares		Objective type test
	4.	Reissue of forfeited shares and Surrender of	4	Understand the method of reissue of		Unit test

		shares.		forfeited shares		
	5.	Debentures: Meaning, Features, Classes of debentures and Shares Vs Debentures (Theory only)	3	Understand the concept of Debentures	Lecture with PPT	Short test
<b>II</b>	<b>Preference Shares</b>					
	1.	Issue and redemption – Legal provisions	4	Understand the concept of preference shares and legal provision.	Lecture with PPT	Class test.
	2.	Sources of redemption – Capital Redemption Reserve	4	Identify the source of redemption of preference shares	Workout the problems	Class test
	3.	Valuation of Goodwill	5	Analysis how to value the goodwill of company	Workout the problems	Formative Assessment Test I
	4.	Valuation of Shares	6	Analysis how to value the share of company	Workout the problems	Unit test
<b>III</b>	<b>Final Accounts and Profit Prior to Incorporation</b>					
	1.	Profits prior to Incorporation	6	Know to calculate the profit prior to incorporation	Lecture with PPT, do the problems	Evaluation through class test.
	2.	Preparation of profit and loss account and balance sheet of corporate entities.	6	Able to prepare the final accounts of the company	Workout the problems	Evaluation through class test
<b>IV</b>	<b>Internal and External Reconstruction</b>					
	1.	Internal Reconstruction – Reduction of share capital	3	Understand the concept of Internal reconstruction	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Capital Reduction Account – Preparation of balance sheet.	3	Able to prepare the balance sheet under internal reconstruction	Workout the problems	Evaluation through Assignment
	3.	Amalgamation as per Accounting Standards (AS- 14)	3	Understand the concept of Amalgamation	Lecture with Illustration	Formative Assessment Test II
	4.	Calculation of purchase consideration	4	Know to calculate purchase consideration	Workout the problems	Short test
	5.	External Reconstruction (Theory only).	3	Understand the concept of Internal reconstruction	Lecture with PPT Illustration	Unit test
<b>V</b>	<b>Liquidation of Companies</b>					
	5.	Meaning – Liquidation Vs Insolvency – Order of Payment	3	Describe the concept of liquidation and insolvency	Lecture with PPT Illustration	Evaluation through discussions.
	6.	Preferential creditors – Calculation of	4	Able to calculate the liquidator's	Workout the	Formative Assessment

		liquidator's remuneration		remuneration	problems	test III
	7.	Contributories – liquidators' statement of account	4	Able to prepare the liquidator's final statement.	Workout the problems	Short test

**Ms.J. Jenifer  
Malar  
Course Instructor**

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