

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

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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

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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

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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
III	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						
IV	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

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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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