

**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>Competition and Business Cycle</b>						
<b>V</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		
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**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

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