

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 the job market.

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.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know the techniques and principles of preparing branch accounts	PSO 5	AP
CO-4	analyse the accounting procedure of royalty accounting	PSO 5	AP
CO-5	understand the methods of calculating interest and procedure of maintaining accounts relating to hire purchase system	PSO 5	AP

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Depreciation Account					
	1	Depreciation Account – Meaning, Need, Causes, Factors, Methods of calculating depreciation..	3	Know the concepts and methods of calculating depreciation	Lecture	Oral Quiz
	2	Straight line method – calculation of depreciation	3	Understand the procedure of	Lecture Discussio	Giving problems

		and procedure of preparing asset account under this method.		preparing necessary accounts under straight line method.	n.	and evaluate these problems.
	3	Diminishing Balance Method – Calculation of depreciation, procedure of preparing asset account.	3	Remember the procedure of preparing asset account and depreciation account	Discussion PPT	Group Discussion.
	4	Annuity Method – Meaning and procedure of preparing asset account under this method.	3	Illustrate the procedure of preparing asset account under annuity method.	Lecture	Short test
II	Accounts of Non Profit Organisations					
	1.	Non - Trading Organisation Meaning, important terms, procedure of preparing Receipts and Payments account and Income and Expenditure account.	2	Analyse the features of Receipts and Payments account and Income and Expenditure account.	Lecture Discussion	Quiz
	2	Treatment of special items in Non – Trading organisations and preparation of Receipts and Payments a/c and Income and Expenditure account.	5	Discuss the techniques of preparing Receipts and Payments a/c and Income and Expenditure a/c.	Work out the problem on the black board and problems explained	Giving exercise problem and verifying the problem.
	3	Preparation of Balance Sheet.	3	Understand the procedure of preparing Balance Sheet.	Discussion	Short test.
III	Branch and Departmental Accounts					
	1.	Branch Accounting – Meaning objectives, types of branches, Dependent Branches – Accounting system	2	Understand, the concepts in branch accounting and the type of branches	Lecture	Quiz

	2.	Debtor system – Procedure, Journal entries, preparation of branch account, when the goods are sent at cost price and invoice price	4	Know the procedure of preparing branch a/c under various cases.	Lecture Discussion	Short test
	3.	Stock and Debtor system – procedure, No. of accounts prepared under this system, necessary journal entries, and the procedure when the goods are sent at invoice price.	4	Analyse the accounts under stock and debtor system.	Explain the problems using PPT and black board.	Giving small problems and checking the answers.
	4.	Independent branches – concepts and procedure.	2	Pass journal entries under independent branches.	Discussion	Brain storming
	5.	Departmental accounts – meaning, Need, Advantages, Difference between department and branch, Methods of departmental accounting.	2	Know the concepts and methods of preparing of departmental accounts.	Lecture	Oral Quiz
	6.	Basis of allocation of departmental expenses, preparation of Trading, Profit and Loss a/c and Balance Sheet.	4	Describe the basis of allocating expenses and prepare the final accounts properly.	PPT, Lecture	Formative Assessment.
IV	Royalty Accounts					
	1.	Royalty accounts – Meaning, Terms used in royalty accounts, Journal entries and necessary accounts in the books of lessor and lessee.	3	Describe the terms that are used in royalty accounts and procedure of preparing royalty accounts.	Lecture	Group Discussion
	2.	Preparation of accounts in the books of lessor and lessee.	4	Evaluate various accounts to be prepared in the books of lessor and lessee	Explaining illustrations and exercise problems.	Giving problems and evaluate these problems.
	3.	Procedure of preparing	3	Understand the	Explain	Group

		accounts in the happening of certain event – (Strike or Lockout)		procedure of preparing accounts when there is strike or Lockout.	the procedure of preparing royalty accounts in the happening of certain event.	Discussion. Formative Assessment.
V	Hire Purchase System					
	1.	Hire purchase system – Introduction, Terms used in Hire purchase system, calculation of interest, Accounting procedure.	3	Memorize the terms used in this system and the methods of calculating interest.	Lecture	Short test.
	2.	Journal entries and ledger accounts in the books of hire purchaser and hire vendor.	4	Highlight the accounts prepared in the books of both the hire purchaser and hire vendor.	Brain storming	Group Discussion.
	3.	Procedure of preparing necessary accounts when there is complete and partial repossession.	4	Identify the procedure of preparing accounts in case of complete and partial repossession.	Lecture	Test Formative Assessment.

Dr. S. Mary Pearly Sumathi
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

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

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the elements and approaches of modern marketing	2	u
CO-2	understand the procedure of market segmentation and buying motives	2	An
CO-3	evaluate the elements of product and product life cycle	2	E
CO-4	summarize the factors of pricing and sales promotions	2	U
CO-5	know the recent trends in marketing	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 - Modern Marketing Concept	3	To understand the scope and evolution of marketing	Lecture with examples	Short test, Oral test, Open Book test, Assignment
	2	Functions of marketing	3	To understand the classification of marketing functions	Lecture with discussion	

	3	Approaches to Marketing	3	To learn the different approaches to marketing	Lecture with discussion	
	4	Marketing Environment - Definition - Classification	3	To understand marketing environment and acquire knowledge on micro and macro environment	Lecture with examples	
II	Market Segmentation and Consumer Behaviour					
	1	Market Segmentation - Requisites - Level	2	To get knowledge on market segmentation	Lecture with examples	Quiz, Oral Test, Short Test, Class Test
	2	Pattern - Factors	2	To understand the various pattern of market segmentation	Lecture with discussion	
	3	Segmentation Procedure - Segmentation in selecting industries	2	To acquire knowledge on segmentation procedure	Lecture with examples	
	4	Consumer Behaviour: Definition - Significance	3	To get knowledge on consumer behaviour	Lecture with examples	
	5	Buying Motives - Determinants	3	To understand the determinants of consumer behaviour	Lecture with examples	
	6	Maslow's Need Hierarchy Theory	2	To get knowledge on Maslow's theory of need	Lecture with examples	
III	Product, Product Mix and New Product Development					
	1	Product: Features - Classification of products	2	To know the features and the classification of products	Lecture with examples	Oral test, Short test, Assignment, Quiz, Formative Assessment - I
	2	Classification of markets and goods - Product Line	3	To know the various classifications of markets	Lecture with examples	
3	Product Mix: Product Positioning,	3	To gain knowledge on product positioning and product differentiation	Lecture with discussion		

		Product Differentiation				
	4	New Product Development: Categories of New Product	3	To know the process of new product planning and product diversification	Lecture with discussion	
	5	Product Life Cycle	2	To get knowledge on product life cycle	Lecture with discussion	
	Pricing and Promotion Mix					
IV	1	Pricing - Objectives of pricing decisions	3	To understand the importance of price and its objectives	Lecture with PPT	Oral Test, Short Test, Open book Test, Class Test
	2	Factors Influencing pricing decisions - Kinds of pricing	2	To understand the factors affecting pricing decisions and also the kinds of pricing	Lecture with examples	
	3	Methods of pricing - Process of price determination	3	To understand the pricing methods	Lecture with examples	
	4	Promotional mix - Factors - Sales Promotion Devices	3	To acquire knowledge on various kinds of sales promotion	Lecture with PPT	
	5	Causes for the growth of Sales Promotion Activities	2	To understand the causes for the growth of Sales Promotion activities	Lecture with examples	
	6	Benefits and Limitations of Sales Promotion and Sales Promotion in India	3	To know the advantages and limitations of sales promotion	Brainstorming and Lecture	
		Recent Trends in Marketing				
V	1	E-	3	To understand the the significance and	Lecture with examples	Assignment,

		Commerce – M-Commerce		prerequisites of e-commerce		Oral Test, Short Test, Quiz, Formative Assessment - II
2	E- marketing - E- Tailing		2	To get knowledge on features, types and tools of e-marketing and e-tailing	Lecture with videos	
3	Shopping Malls		3	To acquire knowledge on shopping malls and social media	Lecture with videos	
4	Social Media Marketing		3	To acquire knowledge on features, importance and tools used in social media marketing	Lecture with examples	
5	Green Marketing - Rural Marketing		3	To understand the factors favouring the growth of green marketing and rural marketing	Lecture with videos	
6	Services Marketing - Marketing Ethics		3	To gain awareness on the ethical issues in marketing	Lecture with PPT	
7	Relationship Marketing - Account Based Marketing.		3	To get knowledge on Relationship Marketing and Account Based Marketing.	Lecture with examples	

Dr. C.Braba

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department

Semester : IV
Name of the Course : Costing

Major Core - V

Subject code : AC2141

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

Objectives

1. To impart knowledge on concepts, methods and techniques of costing
2. To give an in-depth knowledge on material, labour and overhead costing

COs.	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

Module

Total contact hours - 90 (including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
Introduction						
I	1	Cost accounting: Objectives – Functions	2	understand the importance of costing in companies	Blended Classroom	Class test- 10 multiple choice questions via google form
	2	Financial accounting vs. Cost accounting – Advantages- Limitations	2	Distinguish between financial and cost accounting	Blended Classroom	
	3	Essentials of good costing system -	2	Analyse the essential of	Blended Classroom	C IA Test -1

		Installation -Practical difficulties – Methods		installation of costing in companies	m	
	4	Techniques/types of costing - Classification of costs -	2	Know the various methods, techniques and classification of costing.	Blended Classroom	
	5	Cost unit -Cost centre - Profit Centre-Cost control- Cost reduction -Cost audit	2	Understand the various concepts of cost unit	Blended Classroom	
	6	Preparation of cost sheet. Tender and Quotation.	10	create cost sheet , Tender, Quotations	Chalk and talk method and GD	Assignment on exercise problems

Material and Purchase Control

II	1	Material control: Objectives- Essentials- Advantages	3	understand the importance of material control	Blended Classroom	C IA Test -1
	2	Purchase department: Centralized and decentralized -Types of stores	3	Know the nature of purchase department	Blended Classroom	
	3	Stock levels: Minimum stock level-Maximum stock level: Reorderlevel - Danger level - EOQ (Economic Order Quantity)	4	quantify the levels of stock taking system	Chalk and talk method and GD	
	4	Average stock-Inventory system: Periodic and perpetual - Bin card	3	Explain the inventory system that are adopted in manufacturing companies	Blended Classroom	
	5	Methods of material & issues (FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and	6	construct various methods of material issue	Chalk and talk method and GD	Assignment on exercise problems

		Standard price				
Labour Cost						
III	1	Time and Motion study: Objectives- Advantages	2	Understand the purpose of time and motion study in manufacturing companies	Blended Classroom	C IA Test -1 Class test- 10 multiple choice questions via quizzes app
	2	Job Evaluation: Methods of time keeping & time booking, Idle time: Causes -Control - Accounting Treatment- Over time: Accounting treatment	3	Know the methods of time keeping and booking	Blended Classroom	
	3	Labour turnover: Causes -Methods of reducing labour turnover- Labour turnover rate- Cost of labour turnover rate	5	Evaluate the reasons for labour turnover rate	Blended Classroom And group discussion	C IA Test -II
	4	Methods of remuneration (Halsey, Rowan, Taylor, Marrick, Gantt task & Bonus plan).	8	work out the various methods of remuneration for the employees	Chalk and talk method and GD	Assignment on exercise problems
Overheads and Reconciliation						
IV	1	Allocation- Classification- Collection- Departmentalisation	2	identify with the procedure of allocation, classification & collection of overheads	Blended Classroom	C IA Test -II
	2	Absorption: Under and over absorption- Methods of absorption -	3	comprehend the procedure of absorption of overheads	Blended Classroom	
	3	Computation of machine hour rate.	6	calculate the various methods of remuneration for the employees	Chalk and talk method	Assignment on exercise problems

					and GD	
	4	Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.	8	Calculate to reconcile between the financial and costing books of accounts	Chalk and talk method and Group discussion	Assignment on exercise problems
Process Costing						
V	1	Meaning- Process costing Vs Job Costing,	2	Know the process of costing and compare with the job costing	Blended Classroom	Assignment on exercise problems C IA Test -II
	2	Advantages - Disadvantages-	2	Identify the advantages and disadvantages of process costing	Blended Classroom	Class test- 10 multiple choice questions via kahoot
	3	Costing procedure- Losses and gains in process-Normal Loss- Abnormal loss - Abnormal gain or effectiveness - Scrap- Defective	10	Calculate the process costing with its normal loss and abnormal loss and gain	Chalk and talk method and Group discussion	

Dr. (Sr) S. Sahayaselvi

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department

Semester : IV

Major Core - VI

Name of the Course : Business Communication

Course Code : AC2142

Hours / Week	Credits	Total 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 Outcomes

COs	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 technology-aided communication	6	A

Modules

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Nature of Communication					
	1	Communication- Definition, Nature, Characteristics, Objectives / Purposes,	3	Understand the meaning of Communication, its nature, characteristic, features, scope and functions	Lecture , Discussion	Oral question, short Test
	2	Importance, Principles,	3	Able to know the process and	Lecture Brain	Discussion

		Process and Barriers to Communication.		barriers to communication	Storming	
	3	Overcoming the barriers of Communication and Self Development and Communication	4	Evaluate the methods of overcoming the barriers and tips for Self-Development	Lecture, Group Discussion	Short Test
II	Forms of Communication					
	1	Forms of Communication: - Verbal - written, oral, Non - Verbal Communication - meaning	3	Know the forms of communication and methods of verbal communication	Lecture, Discussion	Short Test
	2	Non - Verbal Communication – kinesics, paralanguage, proxemics etc.	3	Analysis the forms of Non - Verbal Communication	Discussion, Social Media	Oral question session
	3	Dimension of Communication – Downward, Upward, Horizontal etc.	2	Identify the nature of various dimensions of communication	Role play, social media	Q&A Session
	4	Formal and Informal Communication, Modern forms of Communication	2	Understand the meaning & features of Formal and Informal Communication	Discussion	Short Test
	5	Listening - Process of Listening, Approaches to Listening, Barriers to Effective Listening	2	Able to improve the listening skills	Demonstration through A.V	Discussion
	Technology –Aided Business Communication					
III	1	Introduction, Implication of Technology on Modern Business, Impacts of Technology-Aided	3	Understand the significance of technology in modern business	Lecture , Discussion	Quiz

		Communication on Business Enterprises				
	2	Modern Communication Devices: Electronic Mail – Format – Sample E-mail, Fax and Scanner	4	Know the modern communication devices	Brain Storming	Discussion
	3	Computers, Internet, Teleconferencing, Audio Conferencing, Video Conferencing, Computer Conferencing	4	Analyse the modern communication devices	Social Media	Question Session
	4	Website, Mobile Phone, Multimedia and Hypermedia Applications.	4	Find out the need and importance of modern communication devices	Social Media	Quiz & CIA
IV	Business Letter Writing					
	1	Business Letter Writing - Introduction, Types - personal, social, official.	3	Describe the types of letters.	Lecture	Short Test
	2	Importance and advantages of business letters	2	Understand the advantages of writing business letters.	Lecture	Q&A Session
	3	Structure of business letter.	3	Understand the procedure of writing business letters.	Discussion	Discussion
	4	Tips for clear writing.	2	Know the guidelines for clear writing.	Lecture	Short Test
	5	Letter of Enquiry, order, circular letters.	4	Write business letters effectively	Discussion	Giving exercises
V	Job Application and Interview skills					

	1	Job Application curriculum Vitae - Tips	4	Able to write job application and CV	Discussion, Demo through A.V	Giving model questions
	2	Group Discussion – Tips for Effective participation in G.D	3	Know the techniques of in participating Group Discussion	Lecture	Short test, Model G.D
	3	Strategies for G.D	2	Understand the strategies of G.D	Discussion	Short test
	4	Personal Interview, Job interview	2	Can face Interviews with confidence	Demonstration, Discussion	P.P.T

Dr.M.Mary Helen Stella
Course Instructor

Dr.M.Mary Helen Stella
Head of the Department

Semester : IV
 Name of the Course : E- Commerce
 Subject code : AC2045

Elective - II

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

Objectives:

1. To enable the students, understand the basic concepts and elements of E-Commerce.
2. To give an in-depth knowledge regarding E-Payment methods and security tools.

Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO Addressed	C L
CO-1	differentiate traditional commerce from electronic commerce	5	U
CO-2	identify the types of technologies and networks	5	U
CO-3	describe various Security Tools, Firewalls and protocols	5	U
CO-4	utilize various E-Payment methods	5	A
CO-5	perform various online operations	5	A

Module

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
Introduction to E-Commerce						
I	1	Meaning - Definition - Evolution of E – Commerce	2	comprehend the evolution of e-commerce	Brain storming method	Class test via google form C IA Test -1
	2	Difference between Traditional commerce and E- commerce	2	differentiate traditional commerce from Electronic	Flipped Classroom	

				Commerce		
	3	Advantages and Disadvantages	3	Examine the advantages and disadvantages of e-commerce	Blended Classroom	
	4	Impact – Challenges - Issues in implementing E- Commerce	4	Discuss the impact challenges and implementation of e-commerce	Blended Classroom	
Types of Internets Technologies						
II	1	Major categories of E-Commerce	2	Classify the B2B, B2C and C2C	Blended Classroom	CIA Test -I
	2	Applications of E-Commerce	2	Explore the possibilities of application in e-commerce	Blended Classroom	Submission on Assignment on Application of E-commerce
	3	Technologies of E-Commerce	2	Develop the techniques of Electronic Commerce	Blended Classroom	Class test via quizzes app
		Overview of internet applications – Components	2	Know an overview of internet application and its components	Blended Classroom	
		Types of Networks : Local Area Network (LAN)– Metropolitan Area Network (MAN) – Wide Area Network (WAN) – Wireless Networks: Dial Up – Broadband – Wi-Fi .	2	Classify the difference between LAN,WAN and MAN	Blended Classroom	Exhibiting the Models on LAN,WAN and MAN
Security Tools and Firewalls:						
	1	Encryption – Decryption – Data Encryption Standard	3	Understand how to encrypt and decrypt data in e-commerce	Blended Classroom	

III	2	Digital Signature – Properties of Digital signature	3	Explain the importance of digital signature and its benefits	Blended Classroom	CIA Test –II
	3	OSI Reference Model – Network security	2	Recognize the function of open system interconnections between networks	Blended Classroom	Multiple choice questions by using google form
	4	Firewalls – Types – Protocols – Types –	4	Describe various E- Securities	Blended Classroom	
		Security Tools - E-Security: Threats – Protection.	3	Elucidate the security tools and threats	Blended Classroom	
Electronic Payment System						
IV	1	Meaning – Basic steps of an online payment – prepaid and post-paid online payments –	4	Understand the e-payment system	Blended Classroom	CIA Test –II
	2	Types of Electronic payment Systems: E-Cash – E-Cheques – E-Wallets – Credits card – Debit card – Smart card – Micro payment – stored value cards – Charge cards	10	Discuss the various forms of e-payments	Team Teaching	Preparation of album (E-payments)
	3	Net Banking: Meaning- Advantages – Disadvantages – EDI.	4	Illustrate the various forms of Net banking	Blended Classroom	
Electronic Commerce Catalogs						
V	1	Online Catalogs : Electronic White pages – Electronic Yellow pages – Third party Directories –	4	Analyse the online catalogs and its usages	Blended Classroom	CIA Test -III Practical exposure to

	2	Business to consumer applications: Electronic retailing – Electronic Storefronts – Electronic malls- E-tailing	5	Identify the business to consumer applications	Blended Classroom	booking on line ticket and purchase of goods via online shopping (3 products are purchasing via online and 2 online booking for various services)
	3	Service industries: Cyber Banking – Currency Banking – Online job Market	5	Understand the service industries	Blended classroom	
	4	Business Modules in E-Commerce: A2B, B2B, C2B	7	Facilitate the business modules in e-commerce	Blended Classroom	

Dr. Sr. S. Sahayaselvi & Dr. C.Braba

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department

Department of Commerce

Semester : VI

Major Core:

Name of the Course : Industrial Law

Subject code : AC1762

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

Objectives:

1. To create awareness on industrial regulations and its impact on the Indian Economy.
2. To familiarize students with the provisions of various Acts relating to industries.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	E
CO-5	recognize the need of ESI and ESN Course	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

MODULE

Total contact Hours: 90 (Including lecture, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment
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I. Formation of factories, the precisions of working Hours and Existence of Trade unions

I	1.	The standing of factories by getting Approval, license and registration Health, Safety and Welfare Precisions	5	To make them understand the rules and the provisions employee has to give with important definitions	Lecturing and discussions	Asking questions and Quiz given.
	2.	Working Hours and Annual Holidays, Leave with wages and special privileges to child Labourer.	5	Creating ability to differentiate the works allotments to labourers.	Illustrations and Examples	Assignment work.
	3.	Special precisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties.	5	Using black board and making to mark out the different praise as for different employees.	Out forth the grasping ability	Writing the filling of blanks.
	4.	Trade Union formation, The rules of Trade Union, The procedure of registration and privileges. The types of funds of utility. Amalgamation, Dissolution rules.	5	Able to tell various Unions and the status o Union members.	Analytical study.	Giving short test.

II. The Social Security Acts of Employees.

	1.	Defenses before and after passing of compensation Act, (The doctrines)	5	Explaining in the course and	Various cases and examples sougled out.	Quiz given.
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		Employers liability.		out of employment through ease study.		
	2.	Disablement and its types. Determination of compensation for various disabilities. Fatal Accidents.	5	Doing problems and reading various cases al illustrations.	Using black board to write the formulas.	Doing problems and calculating compensation
	3.	Commissioner and distributing compensation. Offences and penalties.	3	Picking out the offences and penalties shuttled in the Act.	Checking case note and picking offence penalty.	Scheduling offence penalty.
	4.	Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility.	5	Explaining the constitution of corporation and the methods of raising fund.	E.S.1. funds specialty and differentiation explained.	Reading the text and marking important points.
	5.	The contributions of employees and employees, Inspectors, The various benefits	4	Teaching the deductions made in the ways and increase in wages.	Clarifying the differentiation of contribution of E.S.1. Fund.	Group discussions.
	6.	The E.S.1. Court, powers, Appeals, offences and penalties.	2	Analyzing the powers of various courts.	Duration of Appeal and offence penalties.	Picking out the offences and their penalties and writing down.

III. Industrial peace and Raising of Welfare Acts.

	1.	The causes of disputes and its meaning. The Authorities to settle Industrial Disputes.	5	Teaching various officials appointment and powers peaceful settlement and	Differentiation the Adjudications from settlements.	Preparing tabular form for various functions.
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				Adjudications.		
	2.	Grievance settlement Authority, Voluntary reference of dispute by arbitrators, strike.	5	Ability creating be know the voluntary references with and without intervention.	Lecture and Questioning about various strikes.	Classification of legal and illegal strikes.
	3.	Lock out-lay off, Retrenchment; closure Minimum wages kinds of wages.	4	Able to prepare schedules of wages and explaining types of straggles of employees.	Discussions and clarifications	Preparing scheduled employments.
	4.	Fixation and Revision of Minimum wages.	2	Teaching safeguards	Explained various types of wages	Piece rate of time rate analysis.

IV. The various Benefits availed to employees.

	1.	Meaning and definition of Bonus. Hutt gold Mines case, definitions – Available surplus, Allocable surplus, Balance sheet, Gross Profit, Net Profit, Budget, Accounting year.	5	Asking questions and explaining various definition and cases dealt with.	Using Blank board for case explanation with illustrations	Writing memory answers for definitions.
	2.	Computation of gross profits in banking company and non-banking company. Items to be included with gross profits and items to be excluded.	5.	Demonstration and lecturing	Drawing flow charts and preparing schedules	Copy writing the charts of schedules in case note.
	3.	Bonus formula calculations, Minimum and maximum bonus, Inspectors, Eligibility criteria, offences and penalties.	4	Lecture classes and group discussions.	Making to discuss various quantum of bonus.	Assignment of table preparation
	4.	The fixation of gratuity, the forfeiture of gratuity, The period for calculation of gratuity.	3	Understand the techniques of gratuity calculation	Group discussions	Quiz

	5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties	3	Making to discuss the rules of gratuity.	Lecture classes	Test
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V. Conditions of Employment and Evaluation.

	1.	Standing orders preparation of draft orders, Items for which orders frame of Industrial employments.	3	Understand the drafting of orders	Explaining the meaning and needs	Oral Test
	2.	Display of orders, Binding of orders offences.	2	Lecturing about standing orders	Practical word	Case note writing
	3.	Revision	2	Making to learn	Oral discussing	Test

Course instructor,

Adv. Jeya Rani

Head of the Department,

Dr. H. Mary Helen Stella

Course Outcome

Semester

: VI

Major Core - XVI

Name of the Course : Income Tax Law and Practice - II

Subject code : AC1763

No. of Hours/ Week	No. of Credits	Total No. of Hours	Marks
6	5	90	100

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

Income Tax Law and Practice - II

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
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I						
Income from other Sources						
	1.	Meaning of Income from Other Sources	3	Understand the meaning of Income from Other Sources	Lecture.	Short test
	2.	Kinds of securities , TDS	3	Understand different kinds of securities and TDS	Lecture, group Discussion	Class test
	3.	Calculation of income from other sources.	3	Able to calculate of income from other sources	Doing problems	Solving problems, class test.
	4.	Inter-head and intra-head adjustment.	3	Understand the concept of Inter head and intra head adjustment	Solving problems	Solving problems, Formative Assessment
II						
Set-Off and Carry Forward of Losses						
	1.	Set-off and carry forward of losses	3	Understand the meaning ,features and scope of Salaries	Lecture ,Discussion	Short test
	2.	Treatment of carry forward of losses of certain assesseees	3	Able to carry forward of losses of certain assesseees.	Discussion illustration	Short Test
	3.	Order of Set-off	3	Know the Order of Set-off	Lecture Discussion	Class test
	4.	Income of other persons included in Assessee's total income	3	Understand the procedure of including other person's income in Assessee's total income	PPT, Discussion	Assignment
	5.	Clubbing and aggregation of income	3	Able to club and aggregate the income	Workout the problems	Group Discussion
III						
Deductions from Gross Total Income						
	1	Deductions from Gross Total Income – 80 C, 80 CCC80CCD, 80 CCF	2	Understand the procedure for deducting from Gross Total Income u/s 80 C, 80 CCC80CCD, 80 CCF.	Lecture	Solving simple problems, class test.

	2.	Deductions from Gross Total Income – 80 D, 80DD,80DDB	3	Able to calculate Deductions from Gross Total Income u/s 80 D, 80DD,80DDB.	Discussion	Short test
	3.	Deductions from Gross Total Income – 80 E	3	Know the procedure of Deductions from Gross Total Income – 80 E	Explain the procedure and workout the problems	Solving simple problems.
	4.	Deductions from Gross Total Income 80 G, 80 U.	3	Able to calculate deductions from Gross Total Income 80 G, 80 U.	Explain the procedure and workout the problems	Quiz, Formative Assessment
IV	Assessment Procedure					
	1.	Filing of return of income	2	Know about filing of return of income	Lecture	Short test
	2.	Due date for filing of return of income	3	Understand the due dates for filing of return of income	Discussion	Class test
	3.	Kinds of assessment	4	Know about different kinds of assessment	Lecture	Short test
	4.	Assessment procedure	4	Understand the assessment procedure	PPT	Assignment Test
V	Assessment of individuals					
	1.	Assessment of individuals	5	Understand the procedure of Assessment of individuals	Lecture Discussion	Short test
	2.	Rates of income tax	5	Understand rates of income tax	Lecture Discussion.	Solving simple problems, class test
	3.	Computation of income and tax liability of individuals	4	Able to calculate total income and tax liability of individuals	Explain the procedure and workout the problems	Quiz Formative assessment.

Dr. S. Mary Pearly Sumathi
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Course Outcome

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

Human Resource Management

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment/Evaluation
I	Introduction					
	1	Meaning and definition of	5	Understand the meaning of	Lecture , Discussion	Oral question,

		Human Resource Management , Objectives , Scope ,Functions		Human Resource Management, its objectives , scope and functions		open book Test Discussion Short Test
	2	Evolution and Development of HRM , Environment of HRM	5	Able to know the evolution and environment of HRM	Lecture, Brain Storming	
	3	Human Resource Planning: Definition, Objectives, Need Human Resource Planning	4	Evaluate the need for Human Resource Planning	Lecture , Group Discussion	
	4	Process, Barriers to HRP, Effectiveness of HRP.	4	Evaluate the barriers and effectiveness of HRP.	Lecture, Brain Storming	
II	Job Analysis, Design and Recruitment					
	1	Job Analysis: Concept ,Uses , Process ,Methods of data collection	3	Know the uses , process and methods of data collection	Lecture , Discussion	
	2	Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design	4	Analyse the factors affecting Job Design	Discussion, lecture	Short Test, Oral question, Short Test, Formative Assessment
	3	Enrichment of job , Recruitment: Sources of recruitment	4	Understand the term job enrichment and identify the sources of recruitment	Lecture, Brain storming	
	4	Recruitment Process, Recruitment	5	Evaluate the Process, and methods of	Discussion, Lecture	

		Practices in India , Methods of Recruitment.		Recruitment.		
III	Selection Placement and Induction					
	1	Selection: Meaning and definition , Need , Selection Process/Method	4	Understand the need for selection and evaluate the methods of selection.	Lecture	Short Test Q&A Session Discussion
	2	Placement , Induction: Concept , Objectives , Benefits	3	Understand the concept and benefits of induction	Lecture	
	3	Contents of Induction Programme, Phases of induction Programme.	4	Understand the contents of Induction Programme and analyse the phases of induction Programme.	Discussion	
IV Career Planning and Development						
IV	1	Career planning : Concept , Need - Career Stages, Career Planning Process	4	Able to understand the Process of Career Planning	Discussion, PPT	Giving model questions Short test, Open book test
	2	Career Development ,Employee Training: Concept , Need , Areas of training , Importance	4	Know the areas of training and the importance of training	Lecture	
	3	Steps in Training Programme	3	Understand the steps involved in Training Programme	Discussion	
V	Performance Appraisal					
	1	Concept , Meaning ,	4	Understand the concept ,	Lecture Discussion	Oral questions,

		Purpose , Approaches		purpose and approaches of performance appraisal		Short test, Formative Assessment
	2	Process , Methods: Traditional and Modern Methods	5	Analyse the traditional and modern methods of performance appraisal	Lecture Discussion	
	3	Problems in Performance Appraisal.	4	Evaluate the problems in performance appraisal.	Lecture , Discussion	

Dr. C.Braba
Course Instructor

Dr.M.Mary Helen Stella
Head of the Department

Course Outcome

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

Management Accounting

Sub. Code: AC1761

Total contact hours – 75 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment evaluation
I	Introduction to management accounting					
	1	Meaning, Objective, Functions of Management Accounting	2	Able to know the basic aspects of Management Accounting	Lecture	Short test, Assignment, Problem solving
	2	Advantages and Limitations Difference between Management Accounting Vs Financial Accounting	2	Compare and contrast Management Accounting with Financial Accounting	Discussion	
	3	Financial statement analysis – comparative statement	4	Know the technique of preparing comparative statement	Lecture	
	4	Common size Statement	5	Analyse and interpret the data	Discussion	
	5	Trend percentage	3	Analyse the data using trend percentage		
II	Ratio Analysis					
	1	Meaning, Uses and Limitations, classification of ratios.	3	Know the meaning and types of ratios.	Lecture	Assignment, Problem solving, Short test, Formative Assessment
	2	Profitability Ratios – Formulas	3	Formulas for calculation profitability	Peer group Discussion	
	3	Turnover Ratio	4	Find out the turnover ratios and its significance	Group discussion	
	4	Liquidity and solvency Ratios.	5	Know the technique of preparing liquidity and	Lecture with PPT	

				solvency ratios.		
	5	Preparation of Balance sheet	3	Able to find out missing informations	Group Discussion	
III	Funds Analysis					
	1	Meaning of Funds from operation and Fund Flow Statement	3	Understand the procedure of preparing Fund Flow Statement	Lecture	Short test Assignment, Quiz , Problem Solving
	2	Preparation of Schedule of changes in working capital	3	Differentiate the current assets and fixed assets, current liabilities and current assets.	Brain storming	
	3	Preparation of Cash Flow Statement and Cash from operation	4	Able to prepare cash flow Statement with the particulars given	Lecture	
IV	Marginal Costing and Budgeting					
	1	Meaning of Marginal costing – Basic concepts.	2	Know the basic concepts, and terms used in marginal costing.	Discussion	Problem solving, Oral test, Quiz, Assignment, Formative assessment
	2	Contribution, P/V ratio, Break Even Analysis, Margin of safety	5	Understand the procedure of calculating P/V ratio contribution, and Margin of safety	Lecture	
	3	Budgeting and budgetary control	3	Understand the meaning of budget, budgetary	Lecture	

				control		
	4	Classifications of budgets	2	Identify the types of budgets	Discussion	
	5	Production and sales budgets	4	Understand the procedure for preparing production and sales budget	Lecture	
	6	Fixed and Flexible budget	4	Analyse the methods of preparing fixed and flexible budget	Discussion	
V	Standard Costing					
	1	Meaning of standard cost and standard costing.	2	Understand the terms used in standard costing.	Lecture	Short test , Objective type questions, Problem Solving. Formative Assessment
	2	Advantages and Limitations	2	Analyse the merits and demerits of standard costing	Brain storming	
	3	Types of variance – Materials variance	3	Know the formulae for calculating Material Variance	PPT	
	4	Labour Variance	2	Understand the technique of calculating Labour variance.	PPT	
	5	Sales variance	2	Analyse the procedure for calculating sales variance	PPT	

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Course Instructor

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Head of the Department

Course Outcome

Semester

: VI

Elective II

Name of the Course
Subject code

: Organisational Behaviour
: 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

Organisational Behaviour

Sub. Code: AC1765

Total contact hours - 75 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
		Introduction to Organisational Behaviour				

I	1	Key elements of Organisational Behaviour – Nature - Scope - Need	5	Identify the key elements, nature ,scope and need of Organizational behavior	Lecture method and case study	Online assignment : Objective type of 50 questions from each unit i.e 5units(10 marks are assigned for this purpose) CIA –I and II Using Quizzess app for conducting quiz test After each unit the students share their experiential learning for which 2 marks are assigned to each unit
	2	Challenges faced by Management – Process – Models	5	Provide an overview of the major challenges faced by today’s management.	Lecture method and case study	
	3	Foundations of Individual behavior – Individual and individual differences – Human behavior and its causation	6	Appreciate the need for understanding human behaviours in the work place and its various models functioning.	Lecture method With PPT	
II	Personality and Perception					
	1	Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality.	7	Explain the ways personality influences individuals ‘ behavior in an organisation	Lecture method with experiential learning	
	2	Perception – Meaning – Perceptual process – Factors affecting perception – Improvement in perception – Perception and its application in Organisational Behaviour.	6	State the application of perception in specific areas to understand organisational behavior	Lecture method and Group Discussion	
Attitudes, Values, Job Satisfaction and Learning						

III	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	6	State how the attitudes are formed and change the attitude of an individual in the organization	Lecture method And case study
	2	Values – Concept – Types – Formation – Values and behavior.	5	Explain how values are formed and measured	Lecture method and team teaching
	3	Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction.	5	Measure the job satisfaction of an employee in an organization	Lecture method with Video
	4	Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behaviour.	6	Summarize how learning affects individual behavior	Lecture method
	Group Dynamics and Organisational Conflicts				
IV	1	Definition and characteristics of group – Theories of group formation – Types of groups – Stages of group formation – Group behaviour – Group decision making	7	Illustrate how to make group decision making more effective	Lecture method
	2	Quality circle.	1	Discuss how to form quality circle in the organization	Lecture method
	3	Organisational conflicts		Outline the	

		– Definition – Sources – Types – Aspects – Conflict process – Conflict Management.	7	conflict process and learn the techniques for managing conflict	Flipped Classro om
		Job Frustration and Stress Management			
v	1	Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration.	6	Exemplify the effects of frustration on the behavior of the frustrated person	Lecture r method
	2	Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task performance – manage or cope with stress.	8	Suggest strategies for coping with stress or managing stress	Blende d Classro om

Dr.Sr.S.Sahaya Selvi
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