

## Department of Commerce

**Semester** : I  
**Name of the Course** : Financial Accounting - 1  
**Subject code** : AC2011

**Major Core -I**

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

### Objectives:

1. To familiarize the students with Accounting concepts, conventions and basic principles of accounting.
2. To help the students to prepare various accounts and to give a basic knowledge on Tally ERP9.

### Course Outcome

CO	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	5	U
CO - 2	identify the adjustments and the techniques of setting right the errors found in accounts	5	R
CO - 3	analyse the methods of ascertaining profit from incomplete records	5	An
CO - 4	applying technology in preparing accounts.	3	Ap
CO - 5	calculate claims for loss of profit and loss of stock	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 Conventions, Accounting Standards	4	Understand the concepts and basic principles of accounting	Lecture, Discussion.	Test
	2.	Passing Journal Entries, preparing Ledger Accounts and Trial balance	4	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.	Types of Cash book	4	Understand the types of preparing Cash book.	Lecture, 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 and Profit and Loss Account	5	Able to prepare Trading Account and to know the Procedure of preparing Profit and Loss account.	Discussion illustration	Simple problems
	3.	Balance sheet and Adjusting Entries	4	Know the method of preparing Balance sheet & adjustments to be made in the Balance sheet.	Lecture Discussion	Home assignment

	4.	Rectification of Errors – One sided and two sided	3	Understand the types of errors and how to spot out the errors.	Lecture Discussion	Class test
	5.	Preparation of Suspense Account	3	Know the method of preparing Suspense account	Lecture using black board	Formative Assignment
<b>III</b>	<b>Single Entry System</b>					
	1	Meaning and features of Single Entry System	2	Understand the concept of Single Entry System	Lecture	Short test
	2.	Calculation of Profit under Net Worth Method	3	Know how 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	Assignment
	4.	Final Accounts with Adjustments.	4	Understand the procedure of preparing Final Accounts.	Illustration, Discussion	Formative Assessment
<b>IV</b>	<b>Fire Insurance Claim</b>					
	1.	Introduction-Meaning and methods of calculating claim under loss of stock	5	Understand the procedure of calculating claim under loss of stock	Lecture, Discussion	Short test
	2.	Preparing necessary accounts and applying Average Clause	5	Know the technique of preparing Fire Insurance claim accounts	Lecture, Discussion	Oral test Assignment
	3.	Procedure for calculating claim under loss of profit by applying Average Clause	4	Understand the techniques of calculating claim under loss of profit applying Average Clause.	Lecture, Group discussion	Formative Assessment.
<b>V</b>	<b>Computerised Accounting</b>					
	1.	Introduction ,	3	Know the meaning	Lecture	Quiz

		Advantages Types of Computerized Accounting software.		of computerized Accounting and Accounting software.		
	2.	Qualities of best Accounting software, Tally ERP9 – History, Features	3	Understand the accounting soft wares and history and features of Tally ERP9.	Discussion, Brain Storming	Practical
	3.	Ledger creation, Steps, Accounting Features	3	Analyse the steps involved in ledger creation	Lecture	Short test
	4	Inventory features, Statutory features, Payroll information	4	Analyse the Statutory features of Inventory and Payroll information	Brain storming	Practical session, Formative Assessment.

**Dr. M. Mary Helen Stella & Dr.S.Mary Pearly Sumathi**  
**Course Instructors**

**Dr. M. Mary Helen Stella**  
**Head of the Department**

Semester : I  
 Name of the Course : Business Economics  
 Subject code : AA2011

Allied I

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.

CO No.	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 behavior and consumer surplus	PSO-5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	PSO-5	An
CO-5	identify the phases 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
I	<b>Introduction to Business Economics</b>					
	1	Business Economics - Nature and scope	2	To understand the meaning, nature and scope of business economics	Lecture Discussion	Oral test
	2	Relationship of business economics and other disciplines	2	To understand the relationship of business economics and other	Group discussion Illustration	Oral Test

				disciplines		
	3	Objectives of a firm - Decision making in business	3	To understand how economics help in decision making	Brain Storming	Short Test
	4	Role and responsibilities of business economists	2	To recognize the role and responsibilities of business economist	Lecture with PPT	Short Test
	5	Economic concepts in Business Applications	3	To acquire knowledge on the different concepts used in business economics	Mind Mapping Discussion	Oral Test Quiz
<b>II</b>	<b>Demand Analysis</b>					
	1	Features - Demand schedule	2	To understand the features of demand	Group Discussion	Assignment
	2	Law of demand – Exception to the law of demand - Determinants of demand	3	To know law and determinants of demand	Brain Storming	Multiple choice questions
	3	expansion or contraction of demand - Types of demand	2	To understand how demand reacts to price	Lecture with PPT	Short Test
	4	Elasticity of Demand: Importance	3	To recognize different types of elasticity	Lecture Discussion	Short Test
	5	Types: Price elasticity of demand, Income elasticity of demand, Cross elasticity of demand - Determinants	4	To evaluate the significance of price elasticity and sales revenue	Group Discussion	Multiple choice questions

		of price elasticity of demand				
	6	Demand Forecasting: Objectives - Types – Requirements for Demand forecasting - features of good forecasting - Methods of demand forecasting	4	To analyse the importance of demand forecasting	Group discussion Illustration	Formative Assessment
<b>III</b>	<b>Theory of Consumer Behaviour</b>					
	1	Introduction – Measurement of utility	3	To acquire knowledge on utility	Mind Mapping	Quiz
	2	Concepts of utility – Forms of utility	2	To understand the forms of utility	Lecture with PPT	Short Test
	3	Features of utility	2	To identify the features of utility	Debate Brain Storming	Quiz
	4	Approaches to consumer behavior	3	To understand various approaches of consumer behaviour	Lecture	Quiz
	5	Consumer Surplus	3	To understand the concept consumer surplus	Group Discussion, Lecture	Formative Assessment
<b>IV</b>	<b>Theory of production</b>					
	1	Production - Factors of production: Land	3	To understand and distinguish the fixed and variable factors of production	Group discussion	Multiple choice questions

	2	Labour, Capital, Organisation	4	To assess the concepts more useful to have a clear knowledge of production	Lecture with PPT	Short test
	3	Production functions – Features	3	To understand the functions and features of production	Discussion	Multiple choice questions
	4	Cobb Douglas Production functions	2	To create a deep understanding of the production function	Lecture	Short test
	5	Economies and Diseconomies of scale: internal and external	3	To understand the economies and diseconomies of scale	Mind Mapping	Multiple choice questions
	6	Small Scale production : Advantages and disadvantages	3	To evaluate the advantages and disadvantages of Small-Scale production	Lecture	Short test Formative Assessment
<b>V</b>	<b>Competition and Business Cycle</b>					
	1	Competition: Perfect Competition – Monopoly	3	To understand different market forms and identify when a firm attains equilibrium position	Group Discussion	Quiz
	2	Imperfect Competition – Monopolistic Competition – Oligopoly -	3	To differentiate different market conditions	Lecture with PPT	Short test
	3	Business Cycle: Introduction –	4	To understand the concept and phases of	Lecture and discussion	Short test



		Characteristics of a Business Cycle – Phases of Business Cycle		business cycle		
	4	Causes of Business Cycle – Effects – Measures to minimize the effects of Business Cycle	4	To assess the causes and effects of business cycle	Discussion Debate Lecture	Quiz
	5	Theories of Business cycle	3	To acquire knowledge on theories of business cycle	Discussion Debate Lecture	Short test Quiz Formative Assessment

**Dr. C. Braba**

**Dr. M. Mary Helen Stella**

**Course Instructor**

**Head of the Department**

**Semester : III Major Core – III**  
**Name of the Course : Advanced Accounting**  
**Subject code : AC2031**

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

**Objectives:**

1. To make the students understand the basic concepts and other aspects of partnership and the procedure of preparing capital accounts.
2. To familiarize the students with the preparation of partnership accounts under various situations.

**Course Outcomes**

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	understand the various aspects of partnership	4	U
CO-2	identify the methods of preparing capital accounts of partners.	4	R
CO-3	analyse the procedure of preparing partnership accounts on admission, retirement, death and insolvency of partners.	5	A n
CO-4	know the methods of distributing the dues of the partners.	4	U

## Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/Evaluation
<b>1</b>	<b>Introduction to Partnership</b>					
	1.	Meaning - Definition – Features – Rights of partners	3	Understand the concept of partnership ,features and rights of partners	Flipped Classroom	MCQ using Quizzes
	2	Partnership Deed – Importance – Contents – Provisions affecting accounting treatment in the absence of Partnership Deed –	3	Know the concept of partnership and the contents of partnership deed	Blended Classroom	
	3	Preparation of Profit and Loss Appropriation account and capital account	3	Able to prepare the profit and Loss Appropriation a/c and understand the rules for preparing capital a/c.	Chalk and talk method and GD	I CIA- test
	4	Special aspects regarding partnership: Interest on capital, Interest on drawings, Salary or Commission to partners, Interest on partner's loan.	6	. Understand the methods of calculating interest on drawings, interest on capital and commission before and after charging commission.	Chalk and talk method and GD	
<b>II</b>	<b>Admission of a partner</b>					
	1.	Meaning – Adjustments required on admission –	3	Understand the meaning of admission and points to be remembered while admitting a new partner	Blended Classroom	MCQ using google form  Verifying the class notes and giving 20 exercise problems.
	2.	calculation of new profit sharing ratio and sacrificing ratio	2	Able to calculate new profit sharing ratio and sacrificing ratio.	Chalk and talk method and GD	
	3.	calculation of goodwill – Methods of valuing goodwill	2	Compute the valuation of goodwill for the partners in case of admission	Chalk and talk method and GD	I CIA- test
	4.	Revaluation of assets and liabilities	3	Calculate the revaluation of assets	Chalk and talk	

				and liabilities	method and GD	
	5.	Adjustment of accumulated profits and reserves	3	Compute the adjustments regarding accumulated profits and reserves	Chalk and talk method and GD	
	6	Adjustment of capital	7	Estimate the adjustment of capital	Chalk and talk method and GD	
<b>III</b>	<b>Retirement and Death of a partner</b>					
	1	Calculation of new profit-sharing ratio and Gaining ratio	2	Able to calculate new profit sharing ratio and gaining ratio.	Blended Classroom	MCQ using kahoot
	2.	Treatment of goodwill	2	Compute the goodwill in case of retirement and death of a partner	Discussion And Chalk and talk method	Verifying the class notes and giving 10 exercise problems.
	3.	Retirement cum admission	3	Know the procedure for preparing retirement cum admission	Chalk and talk method and GD	I CIA- test and II CIA test
	4.	Preparation of Executor's account..	2	Do necessary calculation on the death of a partner.	Chalk and talk method and GD	
	5	Joint Life Policy – Treatment of Joint Life Policy	6	Compute the joint life policy and its procedure	Chalk and talk method and GD	
<b>IV</b>	<b>Dissolution of Partnership Firm</b>					
	1.	Meaning – Modes of dissolution – Settlement of accounts on dissolution – Accounting entries regarding dissolution	2	Understand the mode of dissolution and accounting entries	Blended Classroom	MCQ using open book test
	2.	– Garner versus Murray Rule – Application in India	3	Know the background of case of law of garner versus murray	Blended Classroom	Verifying the class notes and giving 10 exercise problems.
	3.	Insolvency of one partner –Procedure.	6	Prepare necessary a/c when one partner becomes insolvent	Chalk and talk method	

					and GD	I CIA- test and II CIA test
	4.	Insolvency of all partners – Procedure.	6	Compute necessary accounts when all partners become insolvent	Chalk and talk method and GD	
<b>V</b>	<b>Piece meal distribution</b>					
	1.	Meaning – order of payment – Methods	3	Know the order of payment in case of dissolution	Blended Classroom	MCQ using kahoot
	2.	Proportionate capital Method- Distribution procedure.	5	Compute the proportionate capital method	Chalk and talk method and GD	Verifying the class notes and giving 10 exercise problems.
	3.	Maximum Loss Method– Distribution procedure.	5	Know the technique of preparing the statement under maximum loss method.	Chalk and talk method and GD	I CIA- test and II CIA test

**Dr. Sr. S. Sahayaselvi**  
Course Instructor

**Dr. M. Mary Helen Stella**  
Head of the Department

**Semester : III Major Core -IV**  
**Name of the Course : Company Law and Secretarial Practice**  
**Subject code : AC2132**

Hours / Week	Credits	Total Hours	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 Outcomes

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 practices	2	U

### Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
<b>An Overview of Companies Act 2013:</b>						
	1	Companies Act 2013 – Background and introduction – New concepts and Definition – Management and Administration	4	Define the background of company Act 2013	Blended classroom	Objective type Test via Google classroom

I	2	Corporate Social Responsibility – Shareholder’s meeting – Mergers and Amalgamation – Audit and Auditors	4	Realize the corporate social responsibility and shareholder’s meetings	Flipped Classroom	CIA-I (Quiz and theory)
	3	Financial Statement and Dividend – Regulators – Revival and Rehabilitation of sick company – Winding up – Important changes between the companies Act 1956 and 2013.	5	Know the regulators and revival and rehabilitation of sick company.	Blended classroom	
II	<b>Formation of a company</b>					
	1	, Introduction – Promotion – Stages – Promoter.	3	Deliberate the role of promoter to start-up a new company/business	Blended classroom	Objective type Test via kahoot
	2	Memorandum of Association – Meaning – Purpose – Clauses - Alteration of Memorandum – Doctrine of Ultra vires	5	Label the documents required for Memorandum of Association	Blended classroom	CIA-I(Quiz and theory)
	3	Articles of Association – Meaning – importance – Contents –Procedure for alteration –Doctrine of Constructive notice – Doctrine of Indoor Management.	6	Define the documents required for Articles of Association	Blended classroom	
	4	Prospectus – Meaning Requirements – Legal Provisions – Contents – Statement in lieu of prospectus. Underwriting – Meaning – Conditions and advantages of underwriting.	7	Describe the statutory provisions related to prospects and underwritings	Blended classroom	
	<b>Company Meetings</b>					
	1	Meaning – Prerequisites to constitute a meeting – Types	4	Understand the prerequisites to constitute a meeting	Blended classroom	CIA-II(Quiz

III	2	Quorum – Notice – Agenda – Minutes – Voting – Proxy –	5	Analyse the legal provisions regarding meetings and its procedure	Blended classroom	and theory)  Preparation of Album
	3	Adjournment – Resolution – kinds.	5	Know the procedure of resolution and its kinds	Blended classroom	
<b>Company Secretary</b>						
IV	1	Meaning – Definition – Legal Status – Qualification – Appointment – Dismissal –	5	Understand the legal status of company Secretary	Blended classroom	Objective type test via google form
	2	Functions and Duties – Right and Liabilities – Contractual liabilities –	6	. Know the duties, rights and liabilities of company secretary	Blended classroom	Debate and group discussion
	3	Roles played by the secretary – skills needed – Qualities that make a good Secretary – Characteristics of a good secretary	5	Elaborate the qualities and characteristic of secretary.	Blended classroom	CIA-III(Quiz and theory)
<b>Secretarial Practice</b>						
V	1	Position of company Secretary – Actual position	2	Illustrate the position of company secretary	Blended classroom	Assignment on top 5 company secretary
	2	– Company Secretary in practice: Secretary in whole-time practice –	4	Demonstrate the secretaries' activities in practice	Blended classroom	
	3	Secretarial Audit – Part-Time secretary – Eligibility to use the designation of secretary – Eligibility to practice – Scope of Secretarial Audit	5	Know the secretarial audit and its scope	Blended classroom	CIA-III (Quiz and theory)

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

**Course Instructors**

**Dr. M. Mary Helen Stella**

**Head of the Department**



Semester : III

Elective I

Name of the Course : Principles of Management

Subject code : AC2035

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

**Module**

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment / Evaluation
	<b>Management</b>					

I	1	Management – Meaning, Definition. Is Management an Art Science or Profession?	2	Understand the principles of management	Lecture method	Oral question session,
	2	Contribution of Experts to Management thought	4	Explain the contributions of experts to Management.	Lecture method and case study	short Test Discussion,
	3	Levels of Management	2	Explain various levels of management	Lecture method	Quiz Short Test
	4	Management by objectives – Advantages, Disadvantages.	2	Know the meaning, advantages and disadvantages of MBO	Group Discussion	Class Test
II	<b>Planning and Decision Making</b>					
	1	Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations	4	Understand the importance of planning	Lecture method	Multiple Choice Questions
	2	Methods of Planning	3	Analyse the methods of planning	Lecture method and Group Discussion	Oral question session & Short test

	3	– Decision making – Definition – Characteristics – problems	5	Describe the meaning characteristic and problems of indecision making	Lecture method with Video discussion	Q&A Session
	4	Guidelines for effective decision making process, types of Managerial decisions, Decision Tree.	1	Understand the guidelines, process and types of Managerial decisions.	Lecture method	Short Test, Formative assessment
III	<b>Organising</b>					
	1	Organisation – Definition – Process – Importance – Organisation Structure - Principles	6	Comprehend the theories of organisation structure and principles.	Lecture method With PPT	Short Test
	2	Formal and informal organization –	1	Discuss the formal and informal organisation	Lecture method and team teaching	Q&A Session
	3	Delegation of authority – Principles – Types – Type authority	4	analyse the concept of delegation of authority.	Lecture method with Video	Group discussion & Quiz
	4	Decentralisation – Factors – Degree of decentralisation – Benefits	1	Explain the basis for decentralisation	Lecture method	Short Test
	<b>Staffing</b>					

IV	1	Meaning – Recruitment – Sources – Internal and External factors of Recruitment.	2	Understand the meaning and sources of recruitment	Lecture method	Short test & Quiz
	2	Stages involved in selection Training – importance – process of training.	4	Explain the stages involved in selection, Training and process of training.	Lecture method	Short Test
	3	Performance Appraisal – Features, Methods	6	discuss the features, and methods of performance appraisal	Flipped Classroom	Home Assignment
	4	Promotion – Job performance, Job Analysis, Job Description. Job Evaluation.	2	Understand the concept of promotion and its elements	Lecture method	Oral Quiz
V	<b>Directing, Motivation and Leadership</b>					
	1	Directing – Features Principles – Supervision – Qualities and Functions of Supervisor	3	Comprehend the principles, features qualities and functions and supervisor.	Lecturer method	Group Discussion
	2	Motivation characteristics – Importance	8	Understand the characteristic and importance of motivation	Blended Classroom	Brain storming and checking the performance of students

	3	Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles – Theories – Leadership	6	Apply leadership theories and styles to develop leadership qualities	Team Teaching	
	4	MBE, SWOC analysis. Coordination – characteristics, importance, Problems Social responsibility of business.	8	Understand the concept of MBE and SWOC analysis, coordination and Social Responsibility of business.	Self-study and group discussion	Formative Assessment

**Dr. M. Mary Helen Stella**

**Course Instructor**

**Dr. M. Mary Helen Stella**

**Head of the Department**

**Teaching Plan for the Academic Year 2019 -2020**  
**Semester –V**

**Name of the Course : Corporate Accounting**  
**Subject code : AC1751**

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

Unit	Module	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
<b>1</b>	<b>Issue of Shares</b>					
	1.	Meaning of Joint stock co, features, Difference between private company and public company	2	Understand the concept of Company, its features and meaning of private and public company	Discussion	Oral questions

	2.	Types of shares, share capital and its categories, Issue of shares for cash consideration, shares issued for premium and discount	3	Able to know the meaning of share capital, categories and the procedure for issuing shares at premium and discount	Lecture	Giving Exercise problems
	3.	Under subscription and Over subscription, Calls in arrears , Calls in advance , Forfeiture and Reissue.	5	Know the entries for Calls in arrears, Advance, Forfeiture and Reissue.	Explain the entries	Giving Exercise problems.
	4.	Meaning of debentures features , classes,difference between shares and debentures	3	Analyse the concept of debentures and the differences between shares and debentures	Discussion .	Asking objective type questions Formative Assessment
<b>II</b>	<b>Preference Shares</b>					
	1.	Meaning, Issue and redemption of preference shares, Legal provisions	3	Understand the procedure for issuing and redeeming preference shares	Lecture and Discussion	Giving short problems
	2.	Sources of redemption	2	Find out the sources of redemption	Discussion	Short Test
	3.	Valuation of Goodwill: Meaning of goodwill and procedure for calculating the value of goodwill	5	Know the procedure for calculating goodwill under various methods	Lecture and illustrations	Giving exercise problems
	4.	Valuation of Shares: Meaning and procedure for calculating the value of shares.	5	Calculate the value of shares.	Discussion illustration	Class test Formative Assessment
<b>III</b>	<b>Final Accounts and Profit prior to Incorporation</b>					
<b>IV</b>	1	Final accounts of	5	Know the items that	Discussion	Group

V		companies: Procedure and items to be shown in the final accounts		are appearing in the final accounts of companies.	and Lecture	Discussion.
	2.	Profit prior to Incorporation-Meaning and calculation of gross profit and sales ratios.	3	Understand the procedure of calculating the profit prior to Incorporation	Lecture ,Discussion	Objective type questions, Formative Assessment
<b>Internal and External Reconstruction</b>						
1.	Internal Reconstruction : Meaning, Legal provisions regarding Internal Reconstruction	3	Understand the legal provisions regarding Internal Reconstruction	Lecture, Discussion	Objective type questions	
2.	Preparation of Capital Reduction Account and Preparation of Balance sheet	5	Analyse the items to be transferred to Capital Reduction Account and items to be shown in the Balance sheet.	Brain storming, and Group Discussion	Exercise problems	
3.	Meaning of Amalgamation and Amalgamation as per Accounting Standards	3	Know the concept Amalgamation as per Accounting Standards	Lecture.	Short test	
4.	Calculation of Purchase Consideration	4	Understand the methods of Calculating Purchase Consideration	PPT	Short test	
<b>Liquidation of Companies</b>						
1.	Meaning of Liquidation and Insolvency and modes of winding up	3	Recognise the modes of winding up.	Group Discussion	Oral test	
2.	Order of payment and the treatment of preferential creditors	4	Understand how preferential creditors are treated under liquidation.	Illustration.	Quiz	



	3.	Calculation of liquidator's remuneration and preparation of Liquidators' Statement of Account .	of	5	Calculate liquidator's remuneration and prepare Liquidators' Statement of Account	PPT	Short test
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**Dr. M. Mary Helen Stella**  
Course Instructor

**Dr. M. Mary Helen Stella**  
Head of the Department

**Name of the Course** : E- Commerce  
**Subject code** : AC1755

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

**Objectives:**

1. To enable student to familiarise with the mechanism for conducting business transactions through electronic means.
2. To enable students understand the e- trading and e-security tools available.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	differentiate traditional commerce from Electronic Commerce	PSO 5	U
CO-2	utilize the techniques of Electronic Commerce	PSO 5	A
CO-3	describe various E- Securities	PSO 2	U
CO-4	identify the Pro's and Con's of online shopping	PSO 5	U
CO-5	perform various online operations	PSO 5	A

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
<b>Introduction</b>						
I	1	Meaning - Definition - Evolution of E – Commerce -	2	comprehend the evolution of e-commerce	Brain storming method	C IA Test -1 Multiple choice questions using kahoot – Weekend
	2	Difference between Traditional commerce and E-commerce	2	differentiate traditional commerce from Electronic Commerce	Flipped Classroom	
	3	Scope – Features – Benefits –	3	Explain the scope, features and benefits of e-commerce	Lecture method	
	4	Factors influencing e-commerce	2	Discuss the factors involved in e-commerce	Lecture method with PPT	
	5	Advantages and Disadvantages	2	Examine the advantages and disadvantages of e-commerce	Lecture method	
<b>Types of E-commerce</b>						
II	1	Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company)	3	Classify the B2B, B2C and C2C	Lecture method with PPT	CIA Test -I Assignment via e.mail (technologies of E-commerce)
	2	Application of E-Commerce -	3	Explore the possibilities of application in e-commerce	Team teaching	
	3	Technologies of E-Commerce	4	Develop the techniques of Electronic Commerce	Lecture method with PPT	

<b>E-Security Tools</b>						
III	1	Encryption – Decryption - Data Encryption Standard (DES)	3	Understand how to encrypt and decrypt data in e- commerce	Lecture method With PPT	CIA Test –II Short test using quizzes via Google classroom
	2	Cryptography - Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key	3	Discuss the forms of encrypted documents	Lecture method and one to one teaching	
	3	Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate	5	Explain the importance of digital signature and its benefits	Lecture method and Discussion method	
	4	E-Security: Threats - Protection: Firewall – Types - Anti – Virus - Intrusion Detection System (IDS)	4	Describe various E- Securities	Lecture method with PPT	
<b>Electronic Payment System</b>						
IV	1	Meaning – Advantages – Requirements – Risks - Online payment - Prepaid and post paid payment systems	4	Understand the e- payment system	Lecture method	CIA Test –II Preparation of album (E- payments)
	2	Types of E- payments: Bit coin - E-cash- E- cheque - Electronic wallets - Credit cards - Debit cards - Micro payment – ATM - Smartcards – SWIFT -	10	Discuss the various forms of e- payments	Lecture method and experient ial learning	
	3	Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS	4	Illustrate the various forms of fund transfer	Lecture method with ppt	

<b>Electronic Commerce Catalogs</b>						
V	1	Online Catalogs : Electronic White pages - Electronic Yellow pages - Third party Directors -	4	Analyse the online catalogs and its usages	Lecture method with PPT	CIA Test -III Practical exposure to booking on line ticket and purchase of goods via online shopping ( 5 products are purchasing via online and 5 online booking for various services)
	2	Online shoppings: Advantages - Disadvantages	3	Identify the Pro's and Con's of online shopping	Lecture method and Peer group teaching discussion	
	3	Online purchasing: Amazon –Filipcart - Snapdeal – e-bay – Jabong	7	Enable them to purchase via online market	Blended classroom	
	4	Online booking: Clear Trip.com, Make my Trip - IRCTC	7	Facilitate the students to book the online tickets	Blended Classroom	

**Dr.Sr.S.Sahaya Selvi**  
Course Instructor

**Dr. M. Mary Helen Stella**  
Head of the Department

**Name of the Course : Income Tax Law and Practice - I**  
**Subject code : AC1753**

<b>No. of Hours per Week</b>	<b>Credit</b>	<b>Total No. of Hours</b>	<b>Marks</b>
6	5	90	100

**Objectives:**

1. To impart knowledge on the basic provisions of income tax
2. To equip the students with application of provisions of tax laws in computation of income under various heads of income.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the meaning of Assessment Year, Previous Year and Assessee.	PSO 4	U
CO-2	identify the residential status and incidence of tax for Resident and Nonresident.	PSO 4	AP
CO-3	compute taxable income from salary.	PSO 6	AP
CO-4	compute taxable income from House Property.	PSO 6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	PSO 4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	PSO 4	AP

Unit	Module	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/Evaluation
1	<b>Residential Status</b>					
	1.	Meaning and definitions u/s 2 and 3- exempted incomes u/s 10	3	Understand the concept of Assessment Year, Previous Year, Person, Assessee and income	Lecture.	Short test
	2.	Residential status of individual, HUF and firm	3	Able to find out the Residential status of individual, HUF and firm	Lecture, group Discussion	Solving simple problems
	3.	Incidence of taxation and residential status.	3	Able to know the technique of preparing Incidence of tax liability.	Doing problems	Solving simple problems, class test.
	4.	Kinds of income: Indian income, foreign income.	3	Understand the kinds of income.	Lecture, Question Answer session.	Class test Formative Assessment

<b>II</b>	<b>Income from Salary</b>					
	1.	Meaning, features and scope of Salaries	3	Understand the meaning ,features and scope of Salaries	Lecture ,Discussion	Short test
	2.	Allowances	3	Understand the fully taxable, fully exempted and partly exempted allowances.	Discussion illustration	Short Test
	3.	Perquisites profits in lieu of salary	3	Know the Perquisites, profits in lieu of salary	Lecture Discussion	Class test
	4.	Gross salary , Deductions u/s 80 C	3	Know the deductions from salary	PPT, Discussion	Assignment
	5.	Computation of income from salary	3	Able to prepare income from salary.	Workout the problems	Group Discussion
<b>III</b>	<b>Income from House Property</b>					
	1	Gross annual value and Exempted incomes	2	Understand the procedure for finding gross annual value.	Lecture	Solving simple problems, class test.
	2.	Vacancy, unrealized rent , Net annual value.	3	Able to calculate new profit sharing ratio and gaining ratio.	Discussion	Short test
	3.	Composite rent , Joint expenses	3	Know the procedure for preparing composite rent	Explain the procedure and workout the problems	Solving simple problems.
	4.	Computation of house property income.	3	Able to find out house property income	Lecture	Solving simple problems. Formative Assessment
<b>IV</b>	<b>Income from business or profession</b>					
	1.	Meaning Business , Profession and Vocation	2	Understand the meaning Business , Profession and Vocation	Lecture	Short test
	2.	Deductions	3	Understand the deductions expressly allowed and other deductions.	Discussion	Class test

	3.	Computation of income from business	4	Able to calculate income from business	Explain the procedure and workout the problems	Short test
	4.	Computation of and profession	4	Able to calculate professional income	Explain the procedure and workout the problems	Assignment Formative Assessment
<b>V</b>	<b>Capital Gains</b>					
	1.	Short term and Long term capital gains.	5	Understand procedure for calculating capital gains.	Lecture Discussion	Short test
	2.	Transfer and Cost of acquisition, cost of improvement	5	Understand transfer and cost of acquisition, cost of improvement.	Lecture Discussion.	Oral test
	3.	Exempted capital gains u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.	4	Able to calculate capital gains exempt from tax	Explain the procedure and workout the problems	Short test Formative assessment.

**Dr. S. Mary Pearly Sumathi**  
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