

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

Semester : VI

Major Core: IV

Name of the Course : Research Methodology

Subject code : AC2054

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

Objectives:

1. To enable the students acquire knowledge on research.
2. To help the students to collect, analyse the data and to prepare the research report.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the concept and different types of research studies	5	U
CO-2	formulate the research problem for preparing research design	5	C
CO-3	identify the methods of collecting data	5	R
CO-4	make use of statistical tools to analyse the data	5	An
CO-5	preparation of research report	3	C

Module

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
I	Introduction to Research					Assignment, Short Test.
	1	Concept – Definition – Characteristics	4	Identify the Concept, Characteristics, Research	Lecture method and case study	
	2	Objectives – Nature – Importance of Research	4	Provide an overview of the Objectives Nature Importance of Research	Lecture method and case study	
	3	Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative- Conceptual and Empirical – Exploratory and Survey.	5	Appreciate the Classification of Research	Lecture method With PPT	
II	Research Problem and Research Design					CIA –I and Using Quizzess app for conducting quiz test
	1	Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem – Steps in selecting the Research Problem.	5	Explain the Research Problem: Concept, Criteria for Selecting Research Problem Selection of the Research Problem, Steps in selecting the Research Problem.	Lecture method with experiential learning	
	2	Research Design: Definition – Classification –	6	State the application Research	Lecture method and	

		Features – Types of Research Design; Exploratory – Descriptive – Diagnostic – Experimental – Informal and Formal Experimental Designs.		Design.	Group Discussion	
III	Review of Literature and Sampling Design					
	1	Introduction – Levels of Information – Types of Information Sources: Indexes and Bibliographies – Dictionaries – Encyclopedias – Handbooks – Directories	5	State the Levels of Information and Types of Information Sources	Lecture method And case study	Short Test, Group Discussion
	2	Sampling Design: Concept – Factors Affecting the Size of the Sample – Stages in Sample Design.	4	Explain how to frame sampling design.	Lecture method and Discussion	
3	Characteristics – Types of Sample Design: Probability and Non-probability Sampling.	4	Summarize the Characteristics and Types Sample Design	Lecture method		
IV	Data Collection and Analysis					
						Assignment
	1	Data collection – Meaning - Methods of Data Collection	5	Illustrate methods of data collection.	Lecture method	
2	Primary Data: Observation – Interview – Survey through Questionnaire and Schedule – Distinction between Schedule and Questionnaire – Secondary Data	4	Discuss how to Collect the data.	Lecture method		

	3	Processing of Data: Editing – Coding – Classification – Tabulation.	4	Able to know the Processing of Data	Lecture and Discussio n	Group Discussion ,Quiz,For mative Assessmen t
		Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis – Statistical Analysis of Data: Arithmetic Mean – Median – Mode.	5	Explain the Analysis of Data.	Lecture and Case Study	
	Writing Research Report					
V	1	Introduction – Report Drafting – Steps: Statement of Problem and its Analysis	5	Know the Report Drafting and Steps.	Lecture method	
	2	Outline of Research Work – Rough Draft – Redrafting- Bibliography – Final Draft - Contents of the Research Report; Preliminary Text – Main Text – Reference Material – Methods of Research Report Writing.	4	Discuss how to make Rough Draft and Final Draft.	Lecture and Discussio n	

Dr. Sr. S. Sahaya Selvi

Dr. M. Mary Helen Stella

Course Instructor

Head of the Department

Semester : VI

Major Core-XV

Name of the Course : Management Accounting

Subject code : AC2061

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives

1. To impart knowledge to students on financial and cost concepts for the students of managerial planning, control and decision making.
2. To expose students with management accounting principles and their applications.

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	elevate the financial statement analysis for strategy decision making	1	E
CO-2	examine the solvency, turnover and liquidity of a business by using ratios.	3	An
CO-3	analyse the pattern of sources and application of funds.	5	An
CO-4	able to prepare various budgets for the proper functioning of an organization.	8	R
CO-5	evaluate the cash flow and fund flow position of the organization.	4	E

Module

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

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment evaluation
I	Introduction to Management Accounting					
	1	Meaning, Nature and Scope, Relationship between Financial Accounting, Cost Accounting and Management Accounting	3	Able to know the basic aspects of Management Accounting and able to compare and contrast Management Accounting with other accounting	Lecture	Short test, Assignment, Problem solving
	2	Role of Management Accountant in the present Scenario	2	Able to understand the role of Management Accountant	Discussion	
	3	Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis	4	Know the types and techniques of financial analysis	Lecture	
	4	Comparative Financial Statement, Common Size Financial Statement	6	Able to prepare Comparative and Common Size financial statement and also analyse and interpret the same	Discussion and problem solving	
	5	Trend Analysis	3	Analyse the data using trend percentage	Discussion and problem solving	
II	Ratio Analysis					
	1	Meaning – Advantages and Limitations	3	Know the meaning and pros and cons of ratio analysis.	Lecture	

	2	Calculation and Interpretation of Ratios: Profitability Ratio	3	Able to calculate profitability ratios	Peer group Discussion and problem solving	Assignment, Problem solving, Short test, Formative Assessment
	3	Activity Ratio	4	Calculate the turnover ratios and know the importance of it	Group discussion & problem solving	
	4	Liquidity and Solvency Ratios	5	Know the techniques of preparing liquidity and solvency ratios.	Lecture & problem solving	
III	Fund Flow and Cash Flow Analysis					
	1	Meaning, Advantages and Limitations, Preparation of Fund Flow Statement, Steps involved in preparation of Fund Flow Statement	3	Understand the procedure of preparing Fund Flow Statement	Lecture	Short test Assignment, Quiz , Problem Solving
	2	Schedule of Changes in Working Capital	3	Differentiate the current assets and fixed assets, current liabilities and current assets.	Brain storming and problem solving	
	3	Statement of Sources and Application of Funds	3	Identify the sources and application of funds	Problem solving	
	4	Meaning – Comparison between Fund Flow and Cash Flow Statements –	4	Able to differentiate the fund and cash flow of an organization	Lecture and Discussion	
	3	Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement.	4	Able to prepare cash flow Statement with the given particulars	Lecture & Problem solving	

IV		Marginal Costing				
	1	Meaning , Characteristics , Advantages , Limitations , Marginal Costing and Absorption Costing, Cost Volume , Profit Analysis	4	. Able to understand the meaning and pros and cons of marginal costing	Lecture & Discussion	Open book test, Quiz, Assignment, Formative assessment
	2	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety	5	Know the basic concepts and terms used in marginal costing	Lecture & Discussion	
	3	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	Able to understand the procedure of calculating P/V ratio, contribution and Margin of safety	Lecture & Problem solving	
V		Budget and Budgetary Control				
	1	Meaning, Essentials and Limitations of Budgetary Control	2	Understand the meaning of budget and budgetary control	Brain storming & Lecture	Short test , Objective type questions, Formative Assessment
	2	Classification of Budgets, Preparation of Budgets: Sales Budget	4	Able to identify the types of budgets and calculate the sales budget	Brain storming & Lecture	
	3	Production Budget	3	Understand the procedure for preparing production budget	Lecture & Problem solving	
	5	Cash Budget, Flexible Budget.	5	Able to analyse and prepare cash and flexible budget	Lecture & Problem solving	

Dr. C. Braba
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : VI
Name of the Course : Industrial Law
Subject code : AC2062

Major Core: XVI

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.

Course Outcome

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
Unit I- Law Relating to Factories						
I	1.	The standing of factories by getting Approval, license and registration Health, Safety and Welfare Precisions	5	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	Able to know rules regarding leave available to employees.	Lecture with Illustrations	Assignment work.
	3.	Special provisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties.	5	Identify the special provisions towards woman, adolescent and young person.	Lecture with case study	Class test
	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 rights and privileges enjoyed by registered trade union	Lecture with discussion.	short test.

Unit II Social Security to Employees

II	1.	Defenses before and after passing of compensation Act, (The doctrines) Employers liability.	5	Know the provisions regarding employee's compensation before and after this Act	Various cases and examples	Quiz given.
	2.	Disablement and its	5	Understand	Lecture with	Doing

		types. Determination of compensation for various disabilities.		the different types of disablement and compensation for that.	case study	problems and calculating compensation
	3.	Commissioner and distributing compensation. Offences and penalties.	3	Know the methods of distributing compensation	Lecture with case study	Class test
	4.	Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility.	5	Understand the E.S.1. funds specialty medical benefit	Lecture with examples	Quiz
	5.	The contributions of employees and employees, Inspectors, The various benefits	4	Can identify the various benefits available to insured person	Lecture with discussion.	Group discussions.
	6.	The E.S.1. Court,powers, Appeals, offences and penalties.	2	Understand the powers and penalties for offences.	Lecture with discussion.	Continuous Internal Assessment

Unit III Industrial Peace and Welfare

III	1.	The Industrial Disputes Act 1947 - Definition - Authorities - Voluntary reference of dispute by arbitrators	5	Differentiation the Adjudications from settlements.	Lecture with case study	Preparing tabular form for various functions.
	2.	Strikes (Illegal and legal) - Lock-out / lay-off - Retrenchment - Closure and transfer - Offences and penalties.	5	Able to know the concept of lock -out retrenchment	Lecture and Questioning about various strikes.	Quiz.
	3.	The Minimum wages Act 1948 - Object of the Act - Application - Definition - Advisory board	4	Understand the minimum wages application and advisory board.	Discussions and clarifications	Preparing scheduled employments.
	4.	Committees wages - Revision of wages -	4	Know the different kinds	Lecture with case study	Piece rate of time rate

		Payment of wages - Different kinds of wages - Offences and penalties		of wages		analysis.
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Unit IV Benefits 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	Able to differentiate the available surplus and allocable surplus.	Explanation with illustrations	Short test
IV	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.	Able to calculate the gross profit according to the act	Lecture with case study	Quiz.
	3.	Eligibility and payment of bonus - Instructors and their duties - Offences and penalties.	4	Know the eligibility criteria for bonus	Lecture classes and group discussions	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	Lecture with Group discussions	Quiz
	5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties	3	Understand the rules of gratuity.	Lecture classes	Test

Unit V Conditions of Employment

V	1.	The Industrial Employment (standing orders) Act 1946 - Object of the Act definition - Draft standing orders - Certification of standing orders	3	Understand the standing order procedures	Lecture with examples	Oral Test
	2.	Procedure and powers of authorities - Display of order - Submission of	2	Know the procedure and powers	Lecture with discussion	Class test

		order		of authorities		
	3.	Offences and penalties Revision	2	Know the penalties for offences	Oral discussing	Continuous Internal Assessment

Ms. J. Jenifer

Course Instructor

Dr. H. Mary Helen Stella

Head of the Department

Semester : VI **Major Core - XVII**
Name of the Course : **Income Tax Law and Practice - II**
Subject code : **AC2063**

Hours/Week	Credits	Total Hours	Marks
6	4	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

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

Modules

Income Tax Law and Practice - II

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
1	Set-Off of Losses and Clubbing of Income					
	1.	Set-off and carry forward of losses	3	Understand the meaning , features of set-off losses	Lecture.	Short test
	2.	Treatment of carry forward of losses of certain assesseees	3	Able to carry forward of losses of certain assesseees	Lecture, group Discussion	Class test
	3.	Order of Set-off	3	Know the Order of Set-off	Doing problems	Solving problems, class test.
	4.	Clubbing and aggregation of income	3	Able to club and aggregate the income	Solving problems	Solving problems, Formative Assessment
II	Deductions from Gross Total Income					
	1.	Deductions from Gross Total Income – 80 C, 80 CCC80CCD, 80 CCF	3	Understand the procedure for deducting from Gross Total Income u/s 80 C, 80 CCC80CCD, 80 CCF.	Lecture ,Discussion	Short test
	2.	Deductions from Gross Total Income – 80 D, 80DD,80DDB	3	Able to calculate Deductions from Gross Total Income	Discussion illustration	Short Test
	3.	Deductions from Gross Total Income – 80 E	3	Know the procedure of Deductions from Gross Total Income – 80 E	Lecture Discussion	Class test
	4.	Deductions from Gross Total Income 80 G, 80 U.	3	Able to calculate deductions from Gross Total Income 80 G, 80 U.	PPT, Discussion	Assignment

	5.		3		Workout the problems	Group Discussion
III	Agricultural Income					
	1	Meaning , Basic Conditions	3	Understand the basic conditions	Lecture	Solving simple problems, class test.
	2.	Types ,Examples of Agricultural Income	3	Identify the various types of Agricultural Income	Discussion	Short test
	3.	Non Agricultural Income	3	Know the features of Non Agricultural Income	Explain the procedure and workout the problems	Solving simple problems.
	4.	Partly Agricultural and Partly Non Agricultural Income	4	Able to differentiate Partly Agricultural and Partly Non Agricultural Income	Explain the procedure and workout the problems	Quiz, Formative Assessment
IV	Assessment Procedure					
	1.	Filing of return of income	3	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	4	Able to calculate	Explain the	Quiz

		income and tax liability of individuals		total income and tax liability of individuals	procedure and workout the problems	Formative assessment.
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Dr. S. Mary Pearly Sumathi

Course Instructor

Dr. M. Mary Helen Stella

Head of the Department

Semester : VI **Major Core-XVIII**
Name of the Course : **Human Resource Management and Development**
Subject code : **AC2064**

Hours/Week	Credits	Total Hours	Marks
5	4	75	100

Objectives

1. To educate students with different concepts, techniques and principles of human resource management of an organization.
2. To help the students understand the importance of career planning, training and development to meet the challenging world.

Course Outcome

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	understand the concept, features and new trend in human resource management.	2	U
CO-2	analyse the environmental factors influencing human resource management.	4	An
CO-3	evaluate the organizational process and the structure of Human Resource Department.	4	E
CO-4	understand career planning and the process of career development.	5	U
CO-5	identify the parameters of training and development	1	R

Module

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment / Evaluation
I	Introduction to Human Resource Management					
	1	Concept, features, objectives and significance, HRM as profession	4	Understand the concept of HRM, objectives and HRM as profession	Lecture, Discussion	Oral question Open Book Test Short Test
	2	New Trends in HRM	2	Able to know the new trends in HRM	Lecture	
	3	Qualities of HR Manager, HRM – Indian Scenario	3	Analyse the qualities of HR Manager and HRM in the Indian Scenario.	Lecture, Brain storming	
II	Environmental influences on Human Resource Management					
	1	Environmental factors- Economic, Legal, Technological, Socio – cultural Environment	5	Describe the environmental factors	Lecture, Discussion	
	2	Implications for HRM practices, changing Indian business environment and HRM	4	Evaluate the implication for HRM practice and how HRM practices are used in the changing environment	Group Discussion, Lecture	Short test, Oral quiz, Formative Assessment

	3	Emerging challenges in HRM, Role and Responsibility of HR professionals in changing environment	4	Review the emerging challenges in HRM and the role and responsibility of HR professionals in the changing environment	Lecture, Brain storming	
III	Organisation structure for HRM					
	1	Concept, need for formal organisation structure, features	2	Know the concept and need for formal organisation structure and its feature	Discussion, Lecture	Short test, Oral quiz, Formative Assessment
	2	Process of designing organisation structure, Functions of HRM	4	Review the process of designing organisation structure and the functions.	Brain Storming	
	3	Functions and structure of HRM	4	Reveal the functions and structure of HRM	Lecture	
IV	Developing Human Resources					
	1	Concept, features, need, responsibility for HRD	3	Understand the concept, features and responsibility of HRD	Lecture Discussion	

	2	Responsibility of HRD department, career planning and development	3	Know the responsibility of HRD department and meaning and concept of career planning and development	Discussion	Short test, Oral quiz, Formative Assessment
	3	Career stages, career planning, Benefits, Career planning process	5	Analyse the stages of career, benefits and the process of career planning	Lecture Brain storming	
	4	Career plans, Review of career plans, career development and benefits	5		Evaluate the career plans career development and benefits	
V	Training and Development					
	1	Concept of Training and Development, Role, Parameters to Training and Development	3	Understand the concept, role and parameters to training and development	Lecture Discussion	Short test, Quiz, group Discussion, Formative Assessment
	2	Training and Development methods	5	Know various methods of training	Brain storming and Discussion	
	3	Organising training and development, Evaluation and cost Benefit Analysis for training and development	4	Analyse the techniques of organising training and development and evaluating Training and development.	Lecture	

Dr. M. Mary Helen Stella
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : VI

Elective IV

Name of the Course : Organisational Behaviour

Subject code : AC2065

No. of Hours per Week	Credit	Total No. of Hours	Marks
5	4	90	100

Objectives:

3. To enable the students to understand executive behaviours in the work place
4. To equip students to cope up with group dynamics and Team building

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the organizational behaviour in the working place	2	Un
CO-2	identify one's own personality and perception	1	R
CO-3	measure the Attitude, Values, Emotions and Moods of Human Beings	5	R
CO-4	coping with the group members and team building	2	R
CO-5	learn the organizational Climate and Culture in the business world	4	An

Module

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
I	Introduction to Organisational Behaviour					
	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)
	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	Contributing Disciplines to Organisational Behaviour: Psychology –Sociology- Anthropology – Other Social Sciences	6	understanding human behaviours in the working place and its various models functioning.	Lecture method With PPT		
II	Individual Perspective					
	1	Individual and Individual Differences - Human Behaviour and its causation- Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality.	7	Explain the ways personality influences individuals ‘ behavior in an organization.	Lecture method with experiential learning	CIA –I and II Using Quizzess app for conducting quiz test
	2	Perception – Meaning – Perceptual process – Factors affecting perception – Improvement in perception – Perception	6	State the application of perception in specific areas to understand organisational	Lecture method and Group Discussion	After each unit the students

		and its application in Organisational Behaviour.		behavior		share their experiential learning for which 2 marks are assigned to each unit	
III	Attitudes, Values, Emotions and Moods						
	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 developmental values.	5	Explain how values are formed and measured	Lecture method and team teaching		
	3	Emotions and Moods: Types –Sources – Aspects – Theories - Affective Events Theory -	5	Measure the Emotions and Moods of employee in an organization	Lecture method with Video		
	4	Emotional Intelligence: Competence - Benefits – OB Applications of Emotions and Moods.	6	Summarize how to apply the Emotions and moods in an individual behavior	Lecture method		
IV	Group Dynamics						
	1	Group Behaviour: Characteristics of a Group - Reasons for Formation of Group – Types –Stages - Group Behaviour-Group decision making	7	Illustrate how to make group decision making more effective	Lecture method		
	2	Team Buildings: - Types- Process- Roles- Failure - Successful -	1	Discuss how to form quality Team	Lecture method	Group	

		Social Loafing		Buildings in the organization		Work and Assignment. CIA –II and Using Quizzess app for conducting quiz test
	3	Organisational conflicts – Definition – Sources – Types – Aspects – Conflict process – Conflict Management.	7	Outline the conflict process and learn the techniques for managing conflict	Flipped Classroom	
V	Organisational Climate and Culture					
	1	Organisational Climate-Concept- Dimensions-Determinants.	6	Exemplify the Organisational Climate and the dimensions	Lecturer method	
	2	Culture:Concept-Types-Functions,Creating, Sustaining and Changing a Culture-Learning of Culture-Organisational Climate Vis-a Vis Organisational Culture	8	Explain the organizational Culture in the business World.	Blended Classroom	

Dr. Sr. S. Sahaya Selvi

Dr. M. Mary Helen Stella

Course Instructor

Head of the Department