

Semester II

Major Core II

Financial Accounting - II

Course Code: AC2021

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

Objectives:

1. To acquaint with the students the techniques and principles of preparing various accounts
2. To make the students expertise in solving any kind of problems and thereby preparing them eligible in job market.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of nonprofit organizations.	PSO 5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	PSO 5	AP
CO-3	know to 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	PSO 5	AP

Modules

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Branch and Departmental Accounts					
	1	Meaning, Objects of branch accounts, Types of branches	2	Understand the purpose of keeping branch accounts and types of branches.	Lecture	Brainstorming
	2.	Dependent branch and its features, Accounting system	2	Understand the transactions in branch account and the important aspects that need special care in preparing branch accounts	Lecture, Discussion	Short test
	3.	Debtors system	3	Know the procedure for preparing branch accounts under debtor system	Workout the problems on the board and explain the procedure	Group Discuss Short test
						10

	4.	Stock and Debtors system	4	Know the procedure for preparing branch accounts when goods are supplied at cost and invoice price.	Workout the problems on the board and explain the procedure	Group Discussion, Short test	ion,
	5	Final account system (excluding foreign branches)	4	Able to prepare Memorandum Trading and Profit and Loss Account.	Workout the problems on the board and explain the procedure	Group Discussion, Formative Assessment	ion,
	6.	Accounting Procedure meanings features and terms used	2	Understand the meaning of department and the terms used in Departmental accounts.	Lecture Discussion	Short test	
	7.	Allocation of common expenses	4	Able to know the basis on which expenses of departments are allocated	Discussion and illustration	Quiz, Objective type questions	
	8.	Calculation of purchases	4	Understand the procedure of calculating purchase	Illustration	Short Test	
	9.	Preparation of departmental trading and profit and loss account (excluding interdepartmental transfer)	5	Able to prepare the departmental trading and profit and loss account	Workout the problem on the board and explain	Assignment, Formative Assignment	
II	Accounts of Non- Profit Organisations						
	1.	Capital and Revenue items, Rules for determining Capital expenditure, Features of capital and revenue expenditure	3	Understand the concept of capital and revenue expenditure	Brainstorming, Lecture, Discussion.	Short test, Giving multiple choice questions.	
	2.	Concept and terms used, Classification of capital and revenue items	3	Able to classify capital and revenue items	Lecture, group Discussion	Giving small items and verify the answers	
	3.	Preparation of receipts and payments account	4	Able to prepare receipts and payments account	Do the problems on the board	Giving small problems and	

						check the answers
	4.	Preparation of Income and Expenditure account and Balance sheet	5	Able to prepare Income and Expenditure account and Balance sheet	Do the problems on the board	Giving problems and check the answers and Class test, Formative Assignment
III	Royalty Accounts					
	1.	Features and terms used in royalty accounts	3	Understand the concept of royalty account	Lecture	Short test
	2.	Preparation of analytical table and Journal entries	4	Know the procedure for preparing analytical table	Discussion	Oral test, Quiz
	3.	Accounts in the books of lessor Accounts in the books of lessee	5	Able to prepare necessary ledger accounts in the books of lessor and lessee	Illustration	Short test
	4.	Accounting procedure when there is abnormal fall in output	4	Understand the accounting procedure at the time of abnormal fall in output	Illustration Discussion	Assignment, Formative Assessment
IV	Depreciation Accounts					
	1.	Meaning and Causes for depreciation	3	Understand the meaning and concept of depreciation	Lecture	Brain storming
	2.	Need for providing depreciation	3	Able to know the need in preparing depreciation account.	Discussion	Short test
	3.	Methods of depreciation	4	Know the various methods to preparing depreciation account.	Illustration Discussion	Brain storming
	4.	Straight Line method, Diminishing Balance method, Annuity method	5	Able to prepare Straight line method, Diminishing Balance method, Annuity method	Workout the problems on the board	Assignment, Formative Assessment
	Hire Purchase System					

	2.	Preparation of accounts in the books of hire purchaser and hire vendor	5	Know the accounts to be prepared in the books of hire purchaser and hire vendor	Lecture , Illustration ,Discussion.	Oral test
	3.	Default and repossession (complete and partial)	5	Understand the technique of preparing accounts under complete and partial repossession	Lecture , Illustration ,Group Discussion	Short test Formative assessment.

Course Instructor: S.Jameela Head of the Department: Dr.R.Evalin Latha

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

1. To give basic knowledge on the concepts of marketing and to give an indepth knowledge on the functions of marketing.
2. 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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	An Overview of Marketing					
	1	Marketing – Scope, Modern marketing	5	To understand the concept marketing	Lecture with examples	Short test Formative Assessment – I
	2	Functions of modern marketing and Approaches	5	To know the various Functions of modern marketing	Lecture with discussion	
	3	Marketing environment- Definition, classification	5	To understand classification of Marketing environment	Lecture with discussion	

II	Marketing Segmentation and Consumer Behaviour					
	1	Market Segmentation-Requisites, factors	5	To get knowledge on market segmentation	Lecture with examples	Quiz Formative Assessment – I
	2	Segmentation procedure and segmentation in selecting industries	5	To understand procedures of segmentation	Lecture with PPT	
	3	Consumer Behaviour-definition, significance, determinants	5	To understand Consumer Behaviour	Lecture with examples	
III	Product, Product Mix and New Product Development					
	1	Product - Meaning, Features Classification,	5	To understand the classification of product	Lecture with examples	Oral Test Formative Assessment – II
	2	Categories of new product and Product Life Cycle	5	To get knowledge on product life cycle	Lecture with discussion	
	4	Product mix – product positioning, product differentiation	5	To get knowledge on product mix	Lecture with PPT	
IV	Pricing and Promotion mix					
	1	Price, Importance of price	3	To understand the importance of price	Lecture with PPT	Oral Test Formative Assessment – III
	2	Pricing objectives	2	To know the pricing objectives	Lecture with examples	
	3	Factors affecting pricing decisions	3	To understand the factors affecting pricing decisions	Lecture with examples	
	4	Kinds of pricing, Price differentials	3	To know the kinds of pricing	Lecture with PPT	
	5	One price Vs Variable price	2	To understand the pricing methods	Lecture with examples	
V	Promotion					
	1	Sales Promotion:	2	To understand the term sales promotion	Lecture with examples	Assignment

	Meaning, Definition, Objectives, Importance				Formative Assessment – III
2	Advantages, Limitations	3	To know the advantages and limitations of sales promotion	Lecture with videos	
3	Kinds of sales promotion: Consumer sales promotion, dealer sales promotion and sales force promotion	3	To acquire knowledge on various kinds of sales promotion	Lecture with videos	
4	Advertising: Objectives, Goals and models	2	To know the meaning of advertising	Lecture with examples	
5	Advantages, Objections against advertising	3	To understand the pros and cons of advertising	Lecture with videos	
6	Salesmanship: Meaning, Definition	3	To understand the term salesmanship	Lecture with PPT	
7	Advertising Vs Salesmanship.	3	To know the difference between advertising and salesmanship	Lecture with examples	

Course Instructor :Mrs.S.Merlin Vista

Head of the Department: Dr.R.Evalin Latha

**Semester – IV
Costing**

Major Core VII

Course Code: AC2041

No. of Hours per Week	Credits	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

Modules

Total contact hours: 90 (Including lectures, seminars, quiz, assignments and open book test& assessments)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1.	Objectives and functions of cost accounting	2	To understand the meaning, objectives and functions of cost accounting	Lecture Discussion	Evaluation through: Test
	2.	Financial accounting vs. Cost accounting	1	To identify the difference between financial and	Lecture Illustration	

				cost accounting		Quiz
	3.	Advantages, Limitations and Classification of costs	2	To understand classifications of different costs	Group discussion Illustration	Formative assessment
	4.	Essentials of good costing system	1	To recognize the need for good costing system	Lecture with examples	
	5.	Installation and Practical difficulties	1	To acquire the knowledge how a good costing system should be installed	Lecture with PPT	Group Discussion
	6.	Methods, Techniques/types of costing	2	To understand the different methods and techniques of costing	Lecture	
	7.	Cost unit, Cost centre, Profit centre, Cost control, Cost reduction and Cost audit	2	To analyse the concept of cost centre, unit, control, reduction etc	Lecture Discussion	
	8.	Preparation of Cost sheet, Tender and Quotation	6	To prepare cost sheet	Working of problems	
II	Material and Purchase Control					
	1.	Objectives, Essentials and Advantages of material control	2	To identify the objectives and advantages of material control	Group Discussion	Quiz
	2.	Centralized and decentralized purchase department	1	To evaluate the different purchase departments	Lecture	
	3.	Types of stores and Bin card	2	To understand the different kinds of stores and bin card	Lecture with PPT	

	4.	Minimum stock level, Maximum stock level, Reorder level, Danger level, EOQ and Average stock	4	To work out the different levels of stock	Working out problems	Online assignment
	5.	Periodic and perpetual inventory system	1	To evaluate the significance of perpetual over periodic stock	Group Discussion	Formative assessment
	6.	Methods of material issues like FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price	6	To work out various methods of the issue of materials	Working out problems	
III	Labour Cost					
	1.	Objectives and Advantages of Time and motion study	2	To create a deep understanding about time and motion study	Lecture with discussion	Evaluation through: Test
	2.	Job Evaluation Methods, Methods of time keeping & time booking	3	To assess the methods of time keeping & book keeping	Lecture with PPT	Assignment
	3.	Causes, Control and Accounting treatment of Idle time & Over time	3	To distinguish between idle time & over time	Working of problems	Quiz
	4.	Causes, Methods of reducing labour turnover, Labour turnover cost & rate	4	To evaluate the various methods of labour turnover	Lecture	Formative assessment
		Methods of remuneration by Halsey, Rowan, Taylor, Merrick, Gantt task & Bonus plan	8	Problems on remuneration	Working of problems	
IV	Overheads and Reconciliation					
	1.	Allocation, Classification, Collection and Departmentalisation	2	To recognize the allocation, collection, classification of overheads	Group discussion	Class test

	2.	Methods of Under and over absorption	2	To understand relationship between under and over absorption	Lecture with PPT	Snap test Formative assessment
	3.	Computation of machine hour rate	3	To compute the machine hour rate	Problems and Illustration	Weekly test
	4.	Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.	3	Problems on cost sheet, tenders and quotations	Working out of problems	Unit Test
V	Process Costing					
	1.	Meaning, advantages and disadvantages of process costing	1	To evaluate the concept of process costing	Lecture and discussion	Class Tests
	2.	Process costing Vs Job Costing	1	To assess what is the difference between process and job costing	Discussion Debate Lecture	Open book test.
	3.	Costing procedure of normal loss and abnormal loss, abnormal gain or effectiveness, Scrap and defective	6	To identify the normal, abnormal loss and gains	Working of problems on process costing	Asking questions Formative assessment

Course instructor: A. Franklin Ragila Head of the Department: Dr.R.Evalin Latha

**Semester-IV Major Core IX
Business Communication**

CourseCode:AC2043

Hours/Week	Credits	Total Hours	Marks
5	4	75	100

Objectives:

To facilitate and to make students understand the basic techniques of communication

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 lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Nature of communication					
	1	Definition ,Nature, Characteristics ,Objectives, Scope, Functions , Importance.	4	To understand the functions, nature and scope of communication.	Lecture Interaction	Evaluation through: Test

	2	Principles of effective communication ,	2	To understand the principles of effective communication.	Lecture Discussion	Snap test Quiz Online assignment Formative assessment
	3	Process of communication.	2	To know the process of communication.	Lecture Discussion	
	4	Barriers to communication, Overcoming barriers to communication.	4	To understand the barriers of communication and to analyse how to overcome the barriers.	Lecture with PPT.	
	5	Self Development and communication, Tips for self Development.	3	To gather knowledge about self development and the tips for self development.	Lecture Discussion	

II	Forms of Communication					
	1	Verbal communication: Written, Oral.	3	To know the types of verbal communication	Lecture Interaction	Evaluation through: Test Open book test. Quiz Online
	2	Nonverbal Communication: Kinesics, paralanguage, proxemics, surroundings, silence.	3	To know the different types of nonverbal communication.	Lecture with PPT.	
	3	Dimensions of Communication: Downward, Upward, Horizontal, And Diagonal.	4	To understand the various dimensions of communication.	Lecture with PPT.	

	4	Formal and Informal Communication.	2	To gain knowledge about formal and informal communication.	Lecture with PPT.	assignment Formative assessment
	5	Modern forms of Communication: Fax, Internet, Email, Video conferencing.	3	To understand modern forms of communication.	Lecture Discussion	

III		Business Letter Writing				
	1	Introduction , Types of Letters: Personal, Social, Official, Business,	4	To know about the different type of letters.	Lecture Interaction	Evaluation through: Test Snap test. Quiz Formative assessment
	2	Importance/ advantages of business letter.	2	To understand the advantages of business letters.	Lecture with PPT.	
	3	Structure of business letter, Tips for clear writing/ Craft of business letter writing.	4	To gain knowledge about the structure of Business letter and the tips for clear writing.	Lecture Interaction	
	4	Letter of Enquiry , Letter of Order ,Circular Letter.	3	To understand business letters like letter of enquiry, order and circular	Lecture with PPT.	

IV	Technology – Aided Business Communication					
	1	Introduction – Implication of Technology on Modern Business – Impacts of Technology	4	To understand the concept, importance Technology on Modern Business	Seminar	Evaluation through: Test
	2	Aided Communication on Business Enterprises – Modern Communication Devices: Electronic Mail –Format– Sample E-mail,	4	To know the information about the Aided Communication Business Enterprises.	Seminar	Open book test.
	3	Fax and Scanner, Computers, Internet, Tele conferencing, Audio Conferencing, Video Conferencing, Computer Conferencing,	4	To analyse the performance of Fax and Scanner, Computers, Internet, Teleconferencing.	Seminar through PPT.	Formative assessment
	4	Website, Mobile Phone – Multimedia and Hyper media Applications.	3	To understand Website, Mobile Phone – Multimedia	Seminar through PPT.	
V	Job Applications and Interview Skills					
	1	Job Application and Curriculum Vitae, Tips for writing an application letter and CV.	4	To understand the concept, importance of Job application and CV.	Seminar	Evaluation through: Test
	2	References and Testimonials , Group Discussion: Purpose,	4	To know the information about the references and testimonials and the importance of Group Discussion.	Seminar	Open book test.
	3	Tips for Effective Participation in GD for job selection, Qualities looked for in Group	4	To analyse the performance of participation in GD and qualities required for GD.	Seminar through PPT.	Formative assessment

		Discussion, Strategies for GDs: Do's and Don'ts.				
	4	Personal Interview: Job Interviews, Listening skills and Tips for Effective Listening.	3	To understand the types of interviews and about the Listening skills.	Seminar through PPT.	

Course instructor: Dr.R. Sree Devi

Head of the Department: Dr.R.Evalin Latha

Semester-IV

Elective II a.- E-Commerce

CourseCode:AC2045

No. of hours per week	No. of credits	Total no. of hours	Total Marks
5	4	75	100

Objectives:

To enable the students understand the basic concepts and elements of E-Commerce.

To give an indepth knowledge regarding E-Payment methods and security tools.

Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
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	utilise various E-Payment methods	5	A
CO-5	perform various online operations	5	A

Modules

Total Contact hours: 60 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to E-Commerce					
	1	Meaning, Definition and Scope of E- commerce	1	To understand the meaning, definition and the scope of E-Commerce	Lecture Discussion	Formative Assessment Short Tests Quiz Asking Questions
	2	Evolution of E – Commerce	1	To understand the evolution of E- commerce	Lecture Illustration	
	3	Difference between Traditional commerce and E- commerce	1	To identify the difference between traditional commerce and E- commerce	Group discussion	
	4	Features and benefits of E- commerce	1	To recognize the features and know the benefits of E- commerce	Lecture with examples	
	5	Factors of E- commerce	1	To acquire the knowledge about the factors of E- commerce	Lecture with PPT	
	6	Advantages and Disadvantages of E- commerce	2	To understand the advantages and disadvantages of E- commerce	Lecture	
II	Types of E-commerce					
	1	Business to Business (B2B)	2	To identify the Business to Business type of E-Commerce	Lecture	Assignment Multiple choice questions Short Test Formative Assessment
	2	Business to Customer (B2C)	2	To evaluate the Business to Customer type of E-	Lecture	

				Commerce		
	3	Customer to Customer (C2C)	2	To understand the Customer to Customer type of E-Commerce	Lecture with PPT	
	4	Business within Business (Intra company)	3	To understand the Business within Business type of E-Commerce	Lecture with PPT	
	5	Application of E-Commerce	2	To evaluate the various applications of E-Commerce	Group Discussion	
	6	Technologies of E-Commerce	4	To work out various technologies of E-Commerce	Lecture	
III	Security Tools					
	1	Encryption and Decryption	2	To create a deep understanding about encryption and decryption	Lecture with discussion	
	2	Data Encryption Standard (DES)	3	To understand the concept Data Encryption Standard (DES)	Lecture with PPT	
	3	Cryptography	2	To understand the meaning of Cryptography	Video from Youtube	
	4	Encrypted documents: Pretty Good	2	To evaluate the various encrypted	Lecture	

		Privacy (PGP) and Privacy Enhanced Mail (PEM)		documents		Quiz Short Test Formative Assessment
	5	Public Key, Digital Signature and the properties of Digital signature	2	To understand the meaning of public key, digital signature and its properties	Lecture with video	
	6	Digital Certificate and the benefits of Digital Certificate	1	To recognize the benefits of Digital Certificate	Lecture with video	
	7	E-Security: Threats, Protection: Firewall, Types and Anti-Virus	4	To understand the various E-Security threats and protection	Lecture	
	8	Intrusion Detection System (IDS)	1	To know the meaning of Intrusion Detection System	Lecture	
IV	Electronic Payment System					
	1	Meaning, Advantages, Requirements and Risks	2	To know the meaning, advantages, requirements and risks of EPS	Group discussion	Formative Assessment Multiple choice questions Short test
	2	Online payment: Prepaid and post paid payment systems	2	To understand the various payment systems	Lecture with PPT	
	3	Types of E-payments: Bit coin, E-cash, E- cheque, Electronic wallets, Credit cards,	5	To understand the types of E-Payments	Lecture with PPT	

		Debit cards, Micro payment, ATM, Smartcards and SWIFT				
	4	Electronic Fund Transfer Methods: NEFT, RTCG, IMPS	3	To understand the methods of EFT	Online Practical	
V	Electronic Commerce Catalogs					
	1	Online Catalogs: Electronic White pages, Electronic Yellow pages and Third party Directors	2	To identify the various online catalogs	Lecture	Short test Quiz Formative Assessment
	2	Online shopping: Advantages and Disadvantage s	2	To understand the advantages and disadvantage s of online shopping	Lecture with PPT	
	3	Online purchasing: Amazon, Flipkart, Snapdeal, e- bay and Jabong	3	To evaluate the concept of online purchasing	Online practical	
	4	Online booking: Clear Trip.com and Make my Trip	1	To know how online booking to be done	Online practical	
	5	IRCTC	1	To know how to book online train tickets	Online practical	

Course Instructor: Dr. R. Sree Devi
Semester VI

Head of the Department: Dr.R.Evalin Latha
Major core -XV

Management Accounting
Course Code - AC2061

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 students of managerial planning, control and decision making.
2. To expose students with management accounting principles and their application.

Course Outcome

CO No.	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

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Introduction to Management Accounting					
	1.	Meaning –Nature and Scope – Relationship between Financial Accounting. Cost	4	Understand the basic concept of	Lecture with Illustration	Short test

		Accounting and Management Accounting – Role of Management Accountant in the present Scenario.		management accounting		
	2.	Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis.	2	Understand the types and techniques of financial analysis.	Lecture with PPT	Class test.
	3.	Financial Statement Analysis – comparative Statement	6	Able to analyse the financial statements	Workout the problems	Objective type test
	4.	Financial Statement Analysis –common size statement	4			Unit test
	5.	Financial Statement Analysis –trend analysis.	3			Short test
II	Ratio Analysis					
	1.	Meaning – Uses and limitations of ratio analysis	2	Understand the concept of Ratio analysis	Lecture with PPT	Class test.
	2.	Calculation and Interpretation of Ratios – Profitability ratio	8	Able to analyse the financial statements through the various ratio techniques	Workout the problems	Formative Assessment Test I
	3.	Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency	12			
III	Fund Flow and Cash Flow Analysis					
	1.	Meaning – Advantages and Limitations –	4	Able to prepare the working capital schedule	Lecture with PPT, do the	Evaluation through class test.

					problems	
	2.	Preparation of Fund Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds.	5	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
	3.	Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement.	4	Evaluate the financial position of a concern through cash flow statement	Workout the problems	Evaluation through class test
IV	Marginal Costing					
	1.	Meaning – Characteristics – Advantages – Limitations	2	Understand the concept of Marginal costing	Lecture with PPT	Evaluation through discussions.
	2.	Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis.	2		Workout the problems	Evaluation through Assignment
	3.	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety.	3	Understand the concept and analysis of margin of safety	Lecture with Illustration	Formative Assessment Test II
	4.	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	Know to find out Breakeven point	Lecture with PPT	Short test

Budget and Budgetary Control						
V	1.	Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets	3	Describe the concept of Standard costing	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Preparation of Budgets – Sales Budget, Production Budget	4	Able to prepare budgets	Workout the problems	Formative Assessment test III
	3.	Preparation of Budgets –Cash Budget, Flexible Budget	4		Workout the problems	Short test

Course Instructor- Ms.S.Jameela

Head of the Department Dr. R.Evalin Latha

Semester : VI

Major Core:XVI

Name of the Course : Industrial Law

Subject code : AC2062

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	5	Able to know rules regarding	Lecture with Illustrations	Assignment work.

		privileges to child Labourer.		leave available to employees.		
	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 types. Determination of compensation for various disabilities.	5	Understand the different types of disablement and compensation for that.	Lecture with case study	Doing 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	Lecture with discussion.	Continuous Internal Assessment

for offences.

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 - Payment of wages - Different kinds of wages - Offences and penalties	4	Know the different kinds of wages	Lecture with case study	Piece rate of time rate analysis.

Unit IV Benefits to Employees

IV	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
	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 order	2	Know the procedure and powers of authorities	Lecture with discussion	Class test
	3.	Offences and penalties Revision	2	Know the penalties for offences	Oral discussing	Continuous Internal Assessment

Course Instructor: Ms. J. Jenifer

Head of the Department : Dr.R.Evalin Latha

Semester VI
Income Tax Law and Practice – II
Course Code: AC2063

Major Core XVII

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

Total Contact Hours: 60 (Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Set-Off of Losses and Clubbing of Income					
	1	Set-off and Carry Forward of Losses,	7	To gain knowledge about set off and carry forward losses	Lecture and Discussion	Evaluation through: Short test and Oral test
	2	Clubbing and Aggregation of Income	4	To understand the clubbing and aggregation of Income	Lecture and Discussion	Quiz
						Asking questions
						Slip Test
						Formative Assessment - I
II	Deductions from Gross Total Income					
	1	Deductions from Gross Total Income – 80 C to 80CCD	4	To gain in depth knowledge about deductions u/s 80 C to 80CCD	Lecture and Discussion	Evaluation through: Asking Questions
	2	Deductions u/s 80 D to 80 E	4	To gain in depth knowledge about deductions u/s 80 D to 80E	Lecture with PPT	Online Quiz

	3	Deductions u/s 80 G to 80 U	4	To gain in depth knowledge about deductions u/s 80 G to 80U	Lecture with Discussion	Formative Assessment - I
III	Agricultural Income					
	1	Meaning – Basic Conditions – Types –	4	To understand the conceptual meaning of agricultural income and its types	Discussion with PPT	Evaluation through: Class test
	2	Examples of Agricultural Income, Non-Agricultural Income,	4	To study about the agricultural income and non-agricultural income	Lecture with Interaction	Online Quiz
	3	Partly Agricultural and Partly Non-Agricultural Income	4	To gain more knowledge about the concept partly Agricultural and partly non-agricultural Income	Lecture discussion	Assignment Formative Assessment I & II
IV	Assessment Procedure					
	1	Returns- Filing of Return of Income	4	To gain more knowledge about the concept and filing of returns of income	Lecture with Interaction	Evaluation through: Short test
	2	Due Date – Assessment Kinds of Assessment	4	To discuss about the due date and kinds of assessment	Lecture with PPT	Asking Questions

	3	Assessment Procedure	4	To discuss the various assessment procedure	Lecture with Interaction	Formative Assessment – II Quiz
V	Assessment of Individuals					
	1	Assessment of Individuals	4	To understand the concept of assessment procedure of individuals	Lecture with PPT	Evaluation through: Surprise Test
	2	Rate of Tax – Computation of Tax Deducted at Source – Tax Deducted at Source from Salary	4	To discuss the rate of tax and tax deducted at source	Lecture with Interaction	Online Quiz Assignment
	3	Computation of Income and Tax Liability of Individuals	4	To gain more knowledge about the computation of tax liability of individuals	Lecture	Formative Assessment - II

Course Instructor: Dr.R.Evalin Latha Head of the Department: Dr. R. Evalin Latha

Semester VI**Major core XVIII****Human Resource Management and Development****Course 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 organisation.
2. To help the students understand the importance of career planning, training and development to meet the challenging world.

COURSE OUTCOMES

CO	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

MODULES**Total Contact Hours: 60 (Including lectures, assignments and tests)**

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Human Resource Management					
	1	Concept and Features of HRM.	3	To gain more knowledge on the concept of Human	Lecture and	Evaluation through: Short test and

				Resource Management	Discussion	Oral test
	2	Objectives and Significance of Human Resource Management: Organisational Significance, Social Significance and Professional Significance	2	To understand the significance of Human Resource Management	Lecture with Interaction	Quiz
	3	Human Resource Management as Profession and New Trends in HRM	3	To discuss about the trends in HRM	Lecture with Group Discussion	
	4	Qualities of Human Resource Manager and Indian Scenario	4	To gain more knowledge about HRM	Lecture	Asking questions Slip Test Formative Assessment - I
II	Environmental Influences on Human Resource Management					
	1	Environmental Factors: Economic, Legal, Technological and Socio-Cultural	4	To explain the various environmental factors of HRM	Lecture and Discussion	Evaluation through: Asking Questions
	2	Implications for Human Resource Management Practices and Changing Indian Business Environment	4	To understand the changing scenario of HRM	Lecture with PPT	

		of Human Resource Management				Online Quiz
	3	Emerging Challenges in Human Resource Management, Role and Responsibility of Human Resource Professionals in Changing Environment	4	To gain knowledge about the role of responsibility of HR professionals	Lecture with Discussion	Formative Assessment - I
III	Organisation Structure for HRM					
	1	Concept, Need and Features of Good Organisational Structure	4	To understand the conceptual meaning of organisational structure	Discussion with PPT	Evaluation through: Class test
	2	Process of Designing Organisational Structure and Structure of Human Resource Department	4	To study about the structure of HR Department	Lecture with Interaction	Online Quiz
	3	Functions of Human Resource Management	4	To discuss the functions of HRM	Lecture discussion	Assignment

						Formative Assessment I & II
IV	Developing Human Resources					
	1	Concept, Features, Need and Responsibility of HRD: Responsibility of Line Managers and Human Resource Development Department	4	To gain more knowledge about the concept and responsibility of HRD	Lecture with Interaction	Evaluation through: Short test
	2	Concept and Stages of Career Planning and Development	4	To discuss about the career stages and career development	Lecture with PPT	
	3	Benefits, Identification of Individual Needs and Organizational Needs, Opportunities, Strengths and Weaknesses, Placement with Review of Career Plans, Career Development and Benefits	4	To discuss the various opportunities, review of career plans, and benefits	Lecture with Interaction	Asking Questions Formative Assessment – II Quiz
V	Training and Development					

	1	Concept of Training and Development	4	To understand the concept of training and development	Lecture with PPT	Evaluation through: Surprise Test Online Quiz Assignment Formative Assessment - II
	2	Methods and Development Programmes of Training and Development	4	To discuss the methods and development programmes	Lecture with Interaction	
	3	Analysis and Evaluation of Training and Development	4	To gain more knowledge about the evaluation of training and development	Lecture	

Course Instructor: Ms. A. Franklin Ragila Head of the Department: Dr. R. Evalin Latha

Semester – VI

Elective IV a

Name of the course: Organisational Behaviour

Course Code: AC2065

Hours / Week	Credit	Total Hours	Marks
5	4	90	100

Objectives

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

Course Outcome

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

Total contact hours: 75 (Including lectures, seminars, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Organisational Behaviour					
	1	Definition, Key elements of Organisational Behaviour, Nature and Scope.	2	To understand the concept, nature and scope of OB.	Lecture Interaction	Evaluation through: Test
	2	Need, Challenges faced by Management.	2	To gain knowledge about the need, challenges faced by Management.	Lecture with PPT.	Quiz
	3	Contributing Disciplines to Organisational Behaviour: Psychology, Sociology, Anthropology, Other Social Sciences	3	To understand Contributing Disciplines to Organisational Behaviour.	Lecture with PPT.	Test
	4	Behaviour Process	2	To get knowledge about Behaviour Process.	Lecture with PPT.	Test
	5	Models: Autocratic, Custodial, Supportive and Collegial.	1	To know about the models of Organisational Behaviour.	Lecture Discussion	Formative assessment

II	Individual Perspective
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	1	Individual and Individual Differences , Human Behaviour and its causation	2	To understand the concept of Individual and Individual Differences.	Lecture Interaction	Evaluation through: Test Quiz Test Formative assessment
	2	Personality: Concept , Determinants , Types , Development of Personalities , Personality	2	To know about the personality.	Lecture with PPT.	
	3	Influence of Personality, Measuring personality.	2	To get a knowledge about of the influence and measurement of personality.	Lecture with PPT	
	4	Perception, Meaning, Perceptual process, Factors affecting perception.	2	To know the concept and factors affecting perception.	Lecture with PPT.	
	5	Improvement in perception, Perception and its application in Organizational Behaviour.	2	To get a knowledge about Improvement in perception and Perception and its application in Organizational Behaviour.	Lecture Discussion	

III	Attitude, Values, Emotions and Moods
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	1	Attitudes, Concept Formation, Types, Measurement of attitude.	2	To understand the formation, types, Measurement of attitude.	Lecture Discussion	Evaluation through: Test
	2	Values Concept, Types, Formation, Values and behaviour.	2	To gain knowledge about the values.	Lecture With PPT.	
	3	Developmental Values, Emotions and Moods: Types ,Sources , Aspects	3	To understand about Emotions and Moods	Lecture Interaction	Short test
	4	Theories: Affective Events Theory, Emotional Intelligence: Competence, Benefits, OB Applications of Emotions and Moods.	2	To gain on knowledge Emotional Intelligence.	Lecture Interaction	Formative assessment

IV	Group Dynamics					
	1	Group Behaviour: Characteristics of a Group ,Reasons for Formation of Group, Types	2	To get knowledge about the Group Behaviour and types	Lecture Discussion	Evaluation through: Asking questions.
	2	Stages, Group Behavior, Group Decision Making, Team Buildings: Types, Process, Roles, Failure, Successful	3	To know about the stages of group behavior and Team Buildings.	Lecture Discussion	
	3	Social Loafing ,Conflict: Conflict Vs. Competition ,Sources , Types	3	To get depth knowledge in Social Loafing and	Lecture	

		,Aspects ,Process , Conflict Management		conflicts in the organization.	Discussion	Formative assessment
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V	Organisational Climate and Culture					
	1	Organisational Climate: Concept, Dimensions, Determinants	3	To understand about Organisational Climate	Lecture Discussion	Evalu ation throu gh:
	2	Culture: Concept , Types, Functions , Creating, Sustaining and Changing a Culture	3	To gain knowledge about Organisational Culture	Lecture Discussion	Test
	3	Functions,Creating, Sustaining and Changing a Culture, Learning of Culture, Organisational Climate Vis - a Vis Organisational Culture	3	To understand task performance of Functions	Lecture Discussion	Aski ng ques tions Form ative assess ment

**Course Instructor: Dr.R. Sreedevi
Evalin Latha**

Head of the Department: Dr. R.