

Department of Commerce
Teaching Plan 2022 - 2023

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

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

Objectives:

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

Course Outcome

CO	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand the rules, principles, concepts, conventions and accounting Standards used in accountancy	5	U
CO - 2	identify the adjustments and the techniques of setting right the errors found in accounts	5	R
CO - 3	analyse the methods of ascertaining profit from incomplete records	5	An
CO - 4	applying technology in preparing accounts.	3	Ap
CO - 5	calculate claims for loss of profit and loss of stock	3	Ap

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Accounting					
	1.	Basic Principles of Accounting, Accounting Concepts and Conventions, Accounting Standards	4	Understand the concepts and basic principles of accounting	Lecture, Discussion.	Test
	2.	Passing Journal Entries, preparing Ledger Accounts and Trial balance	4	Able to prepare Journal and Ledger	Lecture, group Discussion	Giving small problems and checking the answers
	3.	Subsidiary Books.	3	Able to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	4.	Types of Cash book	4	Understand the types of preparing Cash book.	Lecture, Discussion.	Class test Formative Assessment
II	Final Accounts and Rectification of Errors.					
	1.	Final Accounts – Theory	3	Understand the segment of Final Accounts and its significance.	Lecture Discussion	Short test and Quiz
	2.	Trading and Profit and Loss Account	5	Able to prepare Trading Account and to know the Procedure of preparing Profit and Loss account.	Discussion illustration	Simple problems
	3.	Balance sheet and Adjusting Entries	4	Know the method of preparing Balance sheet & adjustments to be made in the Balance sheet.	Lecture Discussion	Home assignment

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

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

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

Dr. M. Mary Helen Stella
Head of the Department

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

Allied I

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

Objectives

1. To help the students understand the basic concepts of business economics.
2. To give an indepth knowledge on various aspects of economics.

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the basic concepts of business economics	PSO-2	U
CO-2	classify different types of demand prevailing in the market	PSO-5	U
CO-3	gain knowledge on consumer behavior and consumer surplus	PSO-5	U
CO-4	analyze the peculiarities of factors of production and the economies and diseconomies of scale	PSO-5	An
CO-5	identify the phases of business cycle	PSO-5	Ap

Modules

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment/Evaluation
I	Introduction to Business Economics					
	1	Business Economics - Nature and scope	2	To understand the meaning, nature and scope of business economics	Lecture Discussion	Oral test
	2	Relationship of business economics and other disciplines	2	To understand the relationship of business economics and other	Group discussion Illustration	Oral Test

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

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

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

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

Dr. C. Braba

Dr. M. Mary Helen Stella

Course Instructor

Head of the Department

Semester : III
 Name of the Course Subject : Advanced Accounting
 code : AC1731

Major Core-III

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	75	100

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO	CL
CO-1	Understand the significance of accounting for partnership business.	3	U
CO-2	Understand the specific features of partnership business	3	U
CO-3	Differentiate partnership accounts from sole trader business accounts	3	A
CO-4	Prepare accounts- admission, retirement, death & insolvency of partners and sale of partnership firm	3	Ap
CO-5	Analyse and estimate the impact of insolvency of one or more partners	3	A
CO-6	Evaluate the performance of partnership business	3	E

Teaching Plan

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

Unit	Module	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/E valuation
1	Meaning & features of partnership firm, Preparation of capital a/c and calculation of interest on drawings and capitals.					
	1.	Meaning of partnership, contents	3	Understand the concept of partnership and the contents of	Lecture , Discussion.	Short test
	2.	Preparation of Profit and Loss Appropriation A/c, and preparation of Capital a/c	3	Able to prepare the profit and Loss Appropriation a/c and understand the rules for preparing capital	Lecture, group Discussion	Giving small problems and checking the answers
	3.	Preparation of capital a/c when they are fixed and fluctuating.	3	Able to know the technique of preparing capital a/c when they are fixed and	Do the problems on the board	Giving multiple choice questions.
	4.	Calculation of Interest on	3	Understand the methods of calculating	Lecture,	Class test

		Interest on drawings, salary and commission.		interest on drawings, interest on capital and commission before and after	Answer session.	Assessment
II	Admission of a partner					
	1.	Meaning of admission of a partner, points to be remembered while admitting a	3	Understand the meaning of admission and points to be remembered while admitting a new	Lecture Discussion	Short test
	2.	Calculation of new profit sharing ratio and	3	Able to calculate new profit sharing ratio and sacrificing ratio.	Discussion illustration	Short Test
	3.	Preparing Revaluation a/c	3	Know the method of preparing revaluation a/c	Illustration	Quiz
	4.	Valuation of good will and methods of valuing good will	3	Understand the methods available for valuing good will and 15 significance in case of admission	Lecture Discussion	Assignment
	5.	Preparation of capital a/c and adjustment of undistributed projects and losses.	3	Able to prepare capital account of the partners.	Workout the problem on the board and explain	Assignment Formative Assignment
III	Retirement and Death of a partner					
	1	Preparing partnership accounts at the time of retirement and	2	Understand the procedure for preparing partnership accounts at the time of	Lecture	Asking questions
	2.	Points to be remembered when a partner is retired and calculating	3	Able to calculate new profit sharing ratio and gaining ratio.	Discussion	Short test
	3.	Preparation of capital account of the partners on retirement	3	Know the procedure for preparing capital a/c.	Workout the problems on the board and explain the	Group Discussion
	4.	Preparation of necessary account on death of a partner.	3	Do necessary calculation on the death of a partner.	Lecture	Group Discussion. Formative
IV	Discussion of partnership firm					
	1.	Meaning and reasons	2	Understand the concept of	Lecture	Short test

		dissolution				
	2.	Preparation of realisation a/c and calculation of goodwill.	3	Know the procedure for preparing realisation a/c and method of	Discussion	Oral test
	3.	Method of preparing realisation	4	Prepare realistaion a/c when a partner becomes insolvent	Illustration	Short test
	4.	Application of Garner Vs Murray and preparing realization a/c when all partners become insolvent	4	Understand Garner Vs Murray case and the technique of preparing necessary accounts when all partners become	Illustration Discussion	Assignment Formative Assessment
V	Piece meal distribution and sale to a company					
	1.	Piece meal distribution under	5	Understand procedure for distribution of cash under	Lecture Discussion	Short test
	2.	Piece meal distribution under maximum loss method.	5	Know the technique of preparing the statement under	Lecture Discussion.	Oral test
	3.	Sale of partnership firm to a company	4	Understand the technique of preparing accounts when the firm is sold to a	Lecture Group Discussion	Short test Formative assessment.

Dr. M. Mary Helen Stella
Course Instructor

Dr. M. Mary Helen Stella
Head of the
Department

Semester

: III

Major Core - IV

Name of the Course

: Indian Banking System

Subject code

: AC1732

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	75	100

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the relationship between banker and customer	2&5	Un
CO-2	Identify various aspects of negotiable instruments	5	R
CO-3	Identify the significance of crossing and endorsement	5	R

CO-4	Evaluate the functions of RBI and commercial banks	5	E
CO-5	Analyse the Innovative Banking Services (IBS)	5	An
CO-6	Understand various components of Non- Banking Financial Institutions(NBFI)	5	Un
CO-7	Analyse contribution of banking sector towards Economic Development	5	Un

Teaching Plan

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

Unit	Module	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
I	Introduction					
	1	Banker – Customer – Relationship – General and specific -	4	To understand the relationship between banker	Lecture with Illustration	Quiz
	2	Types of deposits – Difference between fixed and savings account	4	To know the various types of deposits	Lecture with examples	
	3	Pass book – Legal effect of entries in the pass book- Know Your Customer (KYC) norms.	4	To understand the importance of pass book.	Lecture with Discussion	Short test
	4					
II	Negotiable Instruments					
	1	Negotiable Instruments: Features –Types Cheque – Bill of exchange – Draft-	4	To identify the types of Negotiable instruments	Lecture with PPT	Multiple choice Questions
	2	Material alterations – Effects – Statutory protection in case of materially altered cheque – Immaterial alteration – Alteration authorized by the Act	4	To understand the term Material alteration	Lecture with illustration	
	3	Crossing – General – Special – Account payee, double Crossing – who can cross a cheque	4	To get knowledge on various kinds of	Lecture with Discussion	Short test
				To understand	Lecture with	

	4	Endorsement – Significance – Assignment Vs Endorsement – Kinds – Marking – Significance – Honouring and dishonouring of a cheque – Recovery of money paid by mistake.	4	the term Endorsement and its usage.	experience	Formative assessment
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III Commercial Banks						
	1	Economic development and growth of Indian Banks	3	To understand the term economic development	Lecture with Discussion	Short test
	2	Central banking – Nature and functions	4	To understand the central banking	Lecture with PPT	
	3	Reserve Bank of India – Organisational structure – Functions	4	To have the clear knowledge about	Lecture with group discussion	Quiz
	4	Commercial Banks- Functions.	4	To know the functions of commercial	Lecture with discussion	Formative assessment

IV Banking Technology						
	1	Electronic Banking – Core banking – Distribution channels	3	To understand the term Electronic	Lecture with Discussion	Multiple choice questions
	2	Teller machines at the Bank counter – Cash dispenser – ATM - Types-	3	To assess the knowledge about ATM and its usage	Lecture with group discussion	

	3	Home banking – Online banking – Online enquiry – Personal Identification Numbers	5	To have the clear knowledge about online	Lecture with PPT	Short test
	4	Smart cards – Cheque truncation – Note and coin	5	To identify the types of Electronic banking	Lecture with Illustration	

		NEFT – RTGS – Features – Merits – Demerits – e-purse.		its usage.		Formative assessment
V	Non- Banking Financial Institutions					
	1	Non- Banking Companies - Meaning –	4	To understand the term Non- Banking	Lecture with Discussion	Quiz Short test Multiple Choice questions Formative assessment
	2	Non- Financial Companies – Classification – Functions of Non- Banking Companies – Commercial banks Vs Non- Banking	5	To identify the classification and functions of Non- Banking Companies	Lecture with PPT	
	3	Services rendered by NBFCs – NBFCs and the RBI - Non- Banking Financial Companies (Reserve Bank) Directions, 1998	4	To understand the term NBFCs and its services	Lecture with Illustrations	
	4	Shadow Making – Shadow Banking in India.	3	To understand the term Shadow	Lecture with Group Discussion	

Dr. C. Braba
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : III
Name of the Course : Company Law
Subject code : AC1733

Major Core - IV

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

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Describe the characteristics of companies, both private and public	1	U
CO-2	Describe the documents required to register a joint stock co.	1	U
CO-3	Understand the procedure for conducting different kinds of meetings	1	U

CO-4	Understand the legal provisions regarding quorum, proxies and minutes	2	U
CO-5	Distinguish between members and creditors' voluntary winding up.	1	An

Teaching Plan

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

Unit	Module	Topics	Lecture	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction and overview of Company Act 2013					
	1	Introduction to company Act, Definition - Characteristics - Lifting of corporate veil and Circumstances in which the veil can be lifted by the court	5	Describe the characteristic of companies as per	Lecture method and discussion of case law	Fortnight test Objective type
	2	Classification of Companies: Incorporation, Liability, Members, Other forms of companies, Difference between public and private companies.	7	Understand the various forms of companies and to distinguish between private and public	Mind mapping Lecture method Discussion of case law	Test via Google class room CIA-I (Quiz and theory)
II	Formation of a company & management					
	1	Promotion: meaning, functions, Legal positions, Duties,	3	Discuss the role of promoter to startup a new company/busi	Lecture method and discussion of case law	Fortnight test Seminar by High achievers
	2	Pre-incorporation contracts- Incorporation / Registration procedure - Commencement of business and Consequences of default	4	Understand the procedure for registration and commencement	Lecture method and discussion of case law	Open book test Objective type Test via Google class room
	3	Eligibility and Disqualification of director, Women Director, Independent Director	8	Discuss the appointment and	Lecture method and	CIA-I (Quiz and theory)

		of directors, Director identification Number (DIN), Position, Powers, Duties and Liabilities of directors and Managerial Remuneration.		of board of directors and fixation of their managerial remuneration	of case law	
III	Documents of the companies					
	1	Memorandum of Association - Meaning, Definition-, Purpose –Contents- Doctrine of Ultra Virus- Types of ultra virus Act.	7	Describe the documents required for Memorandum of Association	Lecture method Discussion Group discussion Lecture with ppt and	Fortnight test Seminar by High achievers Assignment via Google class room - 20.08.18
	2	Articles of Association: Contents - Statutory Requirement of Articles of Association - Alteration - Doctrine of indoor	5	Describe the documents required for Articles of	Lecture method Team teaching	Team teaching CIA-II((Quiz and theory)
3	Prospects - Conditions - Invitations, Statutory Provisions- public order- private placement- Matters to be stated in prospectus- Deemed prospectus- Red-herring Prospectus- Liability for Misstatement	7	Describe the statutory provisions related to prospects	Lecture method One to one teaching		
IV	Company Meeting and its proceedings					
	1	Kinds of meetings : Shareholders, Board of Directors, Debenture holders and Creditors	7	Understand the procedure for conducting	Lecture method with video and PPT	Snap test Objective type test via Google
	2	Notice of the meeting – Quorum -Agenda, Resolution: Ordinary- Special- Resolution requiring special notice, Sense of the meeting: Show of hands- Electronic voting, Poll postal, Proxies: Statutory Provisions, Minutes - Legal	10	Analyse the legal provisions regarding meetings and its procedure.	Lecture method with video and ppt	Seminar by High achievers Role play Debate & group
Winding up						

V	1	Definition - Methods: National Company Law Tribunal, Types of Winding		Understand various modes of	Lecture method	Fortnight test
	2	Voluntary winding up: Members and Creditors - Distinction between members and Creditors Voluntary Winding up.	5	Distinguish between members and creditors' voluntary winding	Lecture method Followed by	CIA- III((Quiz and theory)

Dr.Sr.S.Sahaya Selvi

Dr.Sr . Sahaya Selvi

Course Instructor

Head of the Department

Semester : III

Major Core VI

Name of the Course : Business Statistics

Subject code : MC1734

No. of hours per week	No. of credits	Total no. of hours	Total marks
5	4	90	100

Course Outcome

CO	Upon completion of this course the students will be able to :	PSO addressed	CL
CO- 1	Explain the primary concepts of measures of central tendency	PSO-1	U
CO-2	Demonstrate the ability to solve problems in Correlation and Regression	PSO-1	R
CO- 3	Calculate the Index numbers like Cost of living Index, Fixed base and Chain base Index	PSO-2	U
CO-4	Apply the concepts to solve problems in commerce and economics	PSO-2, PSO-4	Ap
CO- 5	Differentiate between probability and conditional probability and compute according to the requirement	PSO-4	An
CO-6	Understand the uses of averages and Rank correlation coefficient	PSO-5	U
CO- 7	Choose the suitable probability distribution corresponding to a given data	PSO-3,4	E

Teaching Plan

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

Unit	Module	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Measures of central Tendency					
	1.	Measures of central Tendency- Definitions Functions of averages characteristics of good average	4	Explain the primary concepts of measures of central tendency	Lecture with Illustration	Slip Test

		Types of averages Mean				
	2.	Geometric mean Harmonic mean Median Mode	4	Differentiate between the measures of central tendency	Lecture with PPT	Evaluation through quizzes
	3.	Dispersion -meaning Uses Characteristics of good measure of Dispersion	4	To understand measure of Dispersion	Lecture with Illustration	Jigsaw
	4.	Range Quartile Deviation Mean Deviation Standard Deviation	4	To understand Quartile Deviation Mean Deviation	Discussion with Illustration	Quiz and Test
II	Correlation					
	1.	Correlation-Definitions Importance of correlation Types of correlation	3	To identify the Types of correlation	Lecture with PPT	Evaluation through discussions.
	2.	Methods of studying correlation Scatter diagram	3	To know about Scatter diagram	Lecture	Evaluation through appreciative inquiry
	3.	Correlation Graph Karl pearson's coefficient of Correlation	3	To identify	Lecture	Formative Assessment Test
	4.	Karl pearson's coefficient of Correlation-Problems Spearman's Rank correlation	3	Relate the behavior of Karl pearson's coefficient of Correlation and Spearman's Rank correlation	Group Discussion	Slip Test
	5.	Spearman's Rank correlation-Repeated rank problems.	3	To Solve Problems based on Spearman's Rank correlation	Group Discussion	Home assignment.
III	Regression					
	1.	Regression- Meaning Regression- Definitions Regression lines	3	Explain the primary concepts of Regression	Lecture with PPT	Evaluation through discussions.
	2.	Regression coefficient of X on Y Regression coefficient of Y on X	3	Calculate the Regression coefficient of X on Y Regression coefficient of Y on X	Lecture with Illustration	Evaluation through appreciative inquiry
	3.	Differences between Correlation	3	Differentiate between Correlation and	Lecture	Formative Assessment Test
	4.	Uses of regression	4	To Know the Uses of	Group	Slip Test

		Analysis		regression Analysis	Discussion	
IV	Index Numbers					
	1.	Index Numbers Definitions Characteristic of Index Numbers Uses of Index Numbers Kinds of Index Numbers	4	Explain the primary Index Numbers	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Problems involved in the construction of Index Numbers Methods of construction of Index Numbers Test for an Ideal Index Numbers Cost of living Index Uses-Cost of living Index	3	To understand the construction of Index Numbers	Lecture and group discussion	Evaluation through Assignment
	3.	Problems in the construction of Cost of living Index Methods of constructing Cost of living Index	4	To know about the methods of constructing Cost of living Index	Lecture with Illustration	Formative Assessment Test
	4.	Fixed Base Index Chain base Index Fixed Base Index to Chain base Index Chain base Index to Fixed Base Index	4	To solve the Problems based on Fixed Base Index and Chain base Index	Lecture with Illustration	Slip Test
V	Probability					
	1.	Probability Meaning, Definitions Probability- Usefulness Probability-Basic Concepts Approaches of Probability	3	To Choose the suitable probability distribution corresponding to a given data	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Theorems of Probability Addition Theorem Multiplication Theorem Bye's Theorem	3	To understand Addition Theorem Multiplication Theorem & Bye's Theorem	Lecture with Illustration	Formative Assessment test
	3.	Types-Theoretical Distribution Binomial Distribution Properties of Binomial Distribution	4	To calculate Problems based on Binomial Distribution	Lecture with Illustration	Slip Test
	4.	Measurement of mean and variance for binomial Distribution	3	To differentiate Binomial Distribution and Poisson Distribution	Lecture with PPT Illustration	Home Assignment

		Poisson Distribution				
	5.	Normal Distribution Properties of Normal Distribution Standard Normal variate	3	To solve the Problems based on Normal Distribution.	Lecture with Illustration	Quiz and Test

Dr.L.Jesmalar
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Semester : III
Name of the : Basics of Business & Stock Exchanges
Course Subject : AA1731

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

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the scope, objectives and essentials of business	1	U
CO-2	Understand the forms of business enterprises	1	U
CO-3	Describe the concept, forms and policies in pricing.	1&5	U
CO-4	Analyze the list of securities in stock exchange	2	An
CO-5	Summarize the investor's problems and remedial measures	2	Ap

Teaching Plan

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment
I	Introduction and overview of Company Act 2013					
	1	Business: Meaning – Definition – Characteristics – Scope – Objectives of modern business Essentials of a successful business- Business environment Social responsibilities of business – Qualities of a successful businessman	9	Understand the scope, objectives and essentials of business and its environment	Lecture method	Weekly test Snap test Objective type test via Google class room
	2	Business creativity and ethics –	3	Create	Lecture	

		Need for business ethics – Principles of business ethics.		awareness regarding business ethics	method	
II	II Forms of Business Enterprises					
	1	Sole proprietorship: Meaning – Definition – Features – Merits and demerits.	3	Understand the various forms of business enterprises and learn to distinguish between those firms	Lecture method	Open book test
	2	Partnership: Definition – Features – Merits – Limitations – Partnership deed and its contents – Kinds of partners and partnership.	4		Lecture method	Snap test Seminar - High achievers
	3	Hindu Joint Family: Concepts – Merits and demerits – Distinction between partnership and Joint Hindu	3		Lecture method	Objective type test via Google class room
	4	Joint Stock companies: Definition – Characteristics – Merits and demerits – Distinction between partnership and a company.	4		Lecture method Seminar	
	5	Cooperative institutions: Features — Types – Merits and demerits. Differences between company and co-	3		Lecture method Seminar	
III	Public Enterprises					
	1	Meaning – Concept – Forms – Merits and demerits – Problems of public enterprise	5	Describe the concept of public enterprises, forms	Lecture method Panel discussion (Problems of public enterprise)	Open book test Snap test Seminar
	2	Pricing policies: Fundamentals – Theories of pricing. Public utilities – Definition – features – Rights and duties – Problems	6	Understand the pricing policies and public utilities.	Lecture method	Objective type test via Google class room
	3	Size of business – Factors determining size - Large size units – Economics.	4	Analyse the reasons for determining size of the business	Lecture method	CIA-I((Quiz and theory)
IV	Stock Exchange					
	1	History and Evolution – Meaning – Definition – Characteristics - Functions – Services and Limitations, Organization	7	Analyze the list of securities in	Lecture	Open book test Seminar –

		membership		stock exchange and Summarize	method with PPT and videos	High achievers
	2	Kinds of speculators- Speculative transactions- Price fluctuations : Causes- Methods of trading - Listing of securities : Meaning - Objectives of listing - Advantages - Disadvantages	7	the investor's problems and remedial measures		Assignment cum exhibition on stock exchange
	3	Growth of capital market- Investors problems and protection -Remedial measures.	5			
V	Regulation of Stock Exchanges					
	1	Securities Regulation Act 1956 - Power of the Government- Critical evaluation	5	Understand the various laws relating to regulation of stock exchanges	Lecture method with PPT	Open book test
	2	Securities and Exchange Board of India (SEBI) - Salient Features of SEBI Act 1992- Achievements of SEBI- Functional performance of SEBI	6			Test via Google class room
	3	Capital issues control Act 1947	1			

Dr.S.Sahayaselvi

Dr. M. Mary Helen Stella

Course Instructor

Head of the Department

Semester –V

Name of the Course : Corporate Accounting
Subject code : AC1751

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

Objectives:

1. To enable students to acquire the basic knowledge on corporate accounting.
2. To train students in the preparation of company accounts.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares.	PSO 1	U
CO-2	identify the methods of valuation of Goodwill and shares.	PSO 3	Ap
CO-3	evaluate the performance of business.	PSO 3	E
CO-4	calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U
CO-5	differentiate liquidation from insolvency and the preparation of liquidator's final statement.	PSO 3	U

Unit	Module	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
1	Issue of Shares					

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

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

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

Dr. M. Mary Helen Stella
Head of the Department

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

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

Objectives:

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

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

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

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

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

Dr.Sr.S.Sahaya Selvi
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

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

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

Objectives:

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

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

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

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

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

Dr. S. Mary Pearly Sumathi
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department