

Semester I
Teaching Plan for the Academic Year 2021-2022

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

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

Objectives

1. To familiarise the students with accounting concepts and conventions and basic principles of accounting.
2. To help the students to prepare various accounts.

CO No.	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	PSO 5	U
CO-2	Identify the adjustments in final accounts and the techniques of setting right the errors found in accounts	PSO 5	R
CO-3	Analyze the methods of ascertaining profit from incomplete records	PSO 5	An
CO-4	Applying technology for preparing accounts	PSO 3	Ap
CO-5	Calculate claims for loss of stock and loss of profit	PSO 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 Convention	3	Understand the concepts and basic principles of accounting	Lecture, Discussion.	Test
	2.	Journal Entries Ledger Preparing Ledger Accounts	3	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.	Cash book and Trail Balance.	3	Understand the methods of preparing Cash book and Trail balance.	Lecture, Question Answer 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 Account	3	Able to prepare Trading Accounts.	Discussion illustration	Simple problems
	3.	Profit And Loss Account	3	Know the method of preparing Profit And Loss Account	Illustration	Quiz Test and simple problems
	4.	Rectification of Errors: Errors Affecting the Trial Balance	3	Know the method of preparing Rectification of Errors: Errors Affecting the Trial Balance	Lecture Discussion	Assignment and home assignment
	5.	Preparation of Rectification of one sided errors ,Rectification of two sided errors and Rectification of errors using suspense account	5	Able to prepare Rectification of one sided errors and Rectification of two sided errors Rectification of errors using suspense account	Workout the problems and explain	Formative Assignment
III	Single Entry System					
	1.	Meaning and features of single entry system and difference between double entry and single entry system	4	Understand the concept of single entry system	Lecture	Short test
	2.	Calculation of Profit under Net worth Method	3	Know 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	Short test
	4.	Final Accounts with Adjustments	4	Understand the procedure preparing Final Accounts.	Illustration Discussion	Assignment Formative Assessment
IV	Fire Insurance Claim Account					
	1.	Introduction , meaning and Methods of	5	Understand the procedure for calculating claim	Lecture Discussion	Short test

		Calculating Claim under Loss of Stock		under loss of stock.		
	2.	Preparing necessary accounts and applying Average Clause	5	Know the technique of preparing the accounts	Lecture Discussion.	Oral test
	3.	Procedure for Calculating Claim Under Loss of Profit , applying Average Clause	4	Understand the technique of Loss of Profit, applying Average Clause	Lecture Group Discussion	Short test Formative assessment.
V	Computerized Accounting					
	1	Introduction - Advantages – Types of Computerized Accounting Software	2	Understand the concept of Computerized Accounting Software	Lecture	Asking questions
	2.	Qualities of best accounting Software.	3	Know the need for studying best accounting software	Discussion	Short test
	3.	Tally. ERP 9: History - Features - Facilities with Tally ERP 9	3	Knowing about Tally. ERP 9: History - Features - Facilities with Tally ERP 9	Lecture	Group Discussion
	4.	Ledger and Groups - Ledger Creation Depletion Method	3	Understanding the Ledger and Groups - Ledger Creation	Lecture	Group Discussion. Formative Assessment
	5.	steps - Accounting Features - Inventory Features - Statutory Features - Payroll Information	4	Understanding the steps of Accounting Features, Inventory Features, Statutory Features and Payroll Information	Lecture	Group Discussion

Dr. GNANA MUHILA
Course Instructor

Dr. J. Divya Merry Malar
Head of the Department

Teaching Plan for the Academic Year 2021-2022

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

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.

Course Outcome

CO	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 behaviour and consumer surplus	PSO – 5	U
CO-4	analyze the peculiarities of factors of production and the diseconomies of scale	PSO – 5	An
CO-5	identify the phase 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 meaning, nature and scope	3	To understand the meaning and scope of Business Economics	Lecture with PPT	Multiple choice questions
	2	Relationship of business economics and other disciplines	3	To understand the relationship between business economics and	Lecture with Group discussion	Short Test

				other disciplines		
	3	Objectives of a firm	3	To identify the objectives of the firm	Brain Storming	Oral Test
	4	Decision making in business	3	To understand how the business decisions are taken with the help of business economics	Lecture with discussion	Quiz
	5	Role and responsibilities of business economists	2	To analyse the roles and responsibilities of business economists	Mind Mapping Discussion	Assignment
II	Demand Analysis					
	1	Features of demand schedule and Demand determinants	3	To recognize the meaning of demand and understand the determining factors of demand.	Lecture with Group Discussion	Assignment
	2	Meaning of Law of demand and exception and expansion of law of demand	3	To evaluate the law of demand in various situations	Brain Storming	Multiple choice questions
	3	Types of demand	4	To understand the different types of demand	Lecture with PPT	Short Test
	4	Importance of elasticity of demand	2	To analyse how demand reacts to price	Lecture Discussion	Oral Test
	5	Types of elasticity of	4	To assess the various types	Lecture Group	Short Test

		demand		of demand.	Discussion	
	6	Demand forecasting types , methods and requirements	4	To analyse the concept of demand forecasting	Group discussion	Formative Assessment
III	Theory of Consumer Behaviour					
	1	Introduction and Measurement of utility	3	To create a deep understanding of measurement of utility	Mind Mapping	Quiz
	2	Concepts of utility	4	To recognize the important concepts which influence utility	Lecture with PPT	Short Test
	3	Forms and features of utility	3	To measure the features and forms of utility	Debate and Brain Storming	Quiz
	4	Approaches to consumer behaviour	5	To evaluate the various approaches of consumer behaviour	Lecture with PPT	Class Test
	5	Consumer surplus	3	To evaluate consumer surplus	Lecture with Group Discussion	Formative Assessment
	Theory of Production					
IV	1	Factors of production	3	To assess the concepts more useful to have a clear knowledge of production	Lecture with PPT	Multiple choice questions

	2	Production functions	4	To identify the different functions of production	Brain storming	Short test
	3	Economies and diseconomies of scale	4	To understand the economies and diseconomies of scale	Lecture with Discussion	Oral Test
	4	Small scale production	4	To evaluate the advantages and disadvantages of small scale production	Lecture with Group Discussion	Quiz
V	Competition and Business Cycle					
	1	Types of competition	4	To evaluate the various types of competition existing in the market	Lecture with PPT	Quiz
	2	Characteristics of Business Cycle	2	To recognize the meaning of business cycle	Lecture with PPT	Short test
	3	Phase and causes of business cycle	3	To evaluate the causes of business cycle	Lecture and discussion	Oral Test
	4	Effects of business cycle	3	To assess the effects of business cycle	Discussion Debate Lecture	Quiz
	5	Measures to minimise the effects of business cycle	3	To estimate the measures to minimise the effects of business cycle	Lecture with Discussion	Short test
	6	Theories of business cycle	4	To understand the important theories of	Lecture with PPT	Multiple choice questions

				business cycle		
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Ms. J. Jani Mercybai
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Teaching Plan for the Academic Year 2021-2022

Semester : I Non Major Elective
 (NME)
 Name of the Course : Basic Accounting
 Subject code : ANM201

No. of Hours per Week	Credit	Total No. of Hours	Marks
2	2	30	100

Objectives:

1. To make the students understand the basic concepts and principles of accounting.
2. To help them to prepare the final accounts without errors.

Course Outcome

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO - 1	Understand the concepts, convention and principles of accounting	5	U
CO - 2	Identify and prepare various subsidiary books	5	R
CO - 3	Prepare error free trial balance	4	Ap
CO - 4	Pass journal entries and prepare ledger accounts	5	An

Modules

Total Contact hours: 30 (Including lecture , assignment and tests)

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Accounting					
	1.	Meaning – Objectives, Limitations	2	Understand the concepts and basic principles of accounting	Lecture	Oral test
	2.	Accounting Concepts and Convention	2	Understand the concepts and basic principles of accounting	Lecture, with ppt.	Class Test
	2	Basic Principles of Accounting,	1	Understand the concepts and basic principles of accounting	lecture	Quiz
	Double Entry System					
II	1.	Important Terminologies	1	To know important Terminologies in double entry system	Lecture	Class test
	2.	Double entry system, Features, Advantages	2	To understand double entry system	Lecture with PPT	Written test

Procedure for Journal and Ledger						
III	1.	Journal and Ledger, meaning, procedure for Journal and Ledger	2	To understand the procedure for journal and ledger	Lecture, group Discussion	Giving small problems and checking the answers
	2.	Passing journal entries	2	To know passing journal entries	Lecture with illustration	Giving small problems and checking the answers
	3.	Preparing and Balancing Ledger Accounts	2	To understand balancing Ledger accounts	Do the problems on the board	Giving small problems and checking the answers
	4.	Difference between journal and Ledger	1	To identify the difference between journal and ledger	Lecture with examples	Short test
Subsidiary Books						
IV	1.	Subsidiary Books.	2	to know the techniques of preparing Subsidiary Books	Do the problems on the board	Giving problems.
	2.	Purchase & Sales book.	3	Understand the methods of preparing Purchase book and Sales book.	Do the problems on the board and Answer Discussion.	Class test Formative Assessment
	3.	Purchase Returns Book, Sales Returns Book, Cash Book	2	To know the techniques of preparing Purchase Returns Book, Sales Returns Book, Cash Book	Do the problems on the board and Answer Discussion	Class test Formative Assessment
Trial Balance						
V	1.	Trial Balance, Meaning, features and objectives	2	Understand the segment of Trial balance	Lecture Discussion	Short test and Quiz
	2.	Preparation of Trial balance	2	To know prepare Trial balance.	Discussion illustration	Simple problems

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Teaching Plan for the Academic Year 2021-2022

Semester : III Major Core - IV
 Name of the Course : Banking Theory Law and Practice
 Subject code : AC2032

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	4	90	100

Objectives:

1. To enable the students acquire knowledge on banking practices and technology
2. To make students aware of the banking services, types and products available to customers.

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	Un
CO-2	identify various types of bank customers	1	R
CO-3	analyse various elements of negotiable instruments	5	R
CO-4	know the types of banks and their functions	2	R
CO-5	know the Innovative Banking Services (IBS)	4	An
CO-6	identify various subsidiary services available to customers	4	R

Module

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

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
I	Introduction					
	1	Banker, Customer, Relationship, General and specific	4	To understand the relationship between banker and customer.	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	Short test
	3	Bank customers special types	4	To know the various types of bank customers.	Lecture with Discussion	Formative Assessment - I
II	Negotiable Instruments					
	1	Negotiable Instruments: Features, Types Cheque, Bill of exchange, Draft, Proper drawing of a cheque	4	To identify the types of Negotiable instruments	Lecture with PPT	Multiple choice Questions
	2	Material alterations, Effects, Statutory	4	To understand	Lecture with	Short test

		protection in case of materially altered cheque, Immaterial alteration, Alteration authorized by the Act		the term Material alteration	illustration	
	3	Crossing, General, Special, Account payee, double Crossing, who can cross a cheque	4	To get knowledge on various kinds of crossing	Lecture with Discussion	Short test
	4	Endorsement, Significance, Assignment Vs Endorsement, Kinds	4	To understand the term Endorsement and its usage.	Lecture with experience	Formative assessment-I
III	Classification of Banks					
	1	Classification of banks , commercial banks, investment banks, exchange banks, cooperative banks	3	To understand the different types of banks and the functions	Lecture with Discussion	Short test
	2	Classification of banks ,land development banks, savings banks, central banks, branch banking, unit banking	4	To understand the different types of banks and the functions	Lecture with PPT	Quiz
	3	Correspondent banking systems ,group banking, chain banking, deposit banking, mixed banking, narrow banking	4	To understand the different types of banks and the functions	Lecture with group discussion	Quiz
	4	Universal banking, local area banks, offshore banking,RBI, Functions	4	To understand the different types of banks and the functions.	Lecture with discussion	Formative assessment - II
IV	Modernised Banking					
	1	Electronic Banking, challenges of E-banking revolution-various forms of E-banking, core banking	3	To understand the term Electronic banking	Lecture with Discussion	Multiple choice questions
	2	Home banking, Retail banking, Internet banking, SMS banking, ATM	3	To have the clear knowledge about E- Banking	Lecture with group discussion	Short test
	3	Smart cards, E-Cash, cash deposit machine, Electronic fund	5	To have the clear knowledge about E- Banking	Lecture with PPT	Short test

		management, electronic clearing system				
	4	. SWIFT, NEFT, RTGS, Features, Merits, Demerits, PAN	5	To identify the types of Electronic money transfer system and its usage.	Lecture with Illustrati on	Formative assessment - III
V	Subsidiary Services					
	1	Agency services: payment and collection, purchase and sale of securities, Executor, administrator and trustee.	4	To understand the agency services rendered by banks	Lecture with Discussion	Quiz
	2	Miscellaneous or general utility services:safe custody of valuables, letter of credits, types, remittance of funds, main instrument,	5	To understand the general utility services rendered by banks	Lecture with PPT	Short test
	3	Merchant banking, core banking, dealing in foreign exchange business, leasing finance, factoring housing finance	4	To know the subsidiary services rendered by banks	Lecture with Illustrations	Multiple Choice questions
	4	Underwriting of securities, tax consultancy, credit cards, gift cheques, consultancy services	3	To know the subsidiary services rendered by banks	Lecture with Group Discussion	Formative assessment - III Assignment

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Teaching Plan for the Academic Year 2021-2022

Semester

: III

Major Core – V1

Name of the Course

: Company Law and Secretarial Practice

Subject code

: AC2034

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

Objectives:

- To give an overview of the Companies Act 2013**
- To Impart knowledge on various aspects of companies and the significant role of a secretary in a company**

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Plan for formation of a company right from promotion to commencement of business	1,2	Ap
CO-2	Conduct any kind of company meetings as per requirement	5	Ap
CO-3	Understand the documents that are needed for the formation of a company	2	U
CO-4	Know the provisions given in the companies Act 2013	5	U
CO-5	Describe the role of company secretary and secretarial practice	2	U

Module

Total Contact Hours: 75(Including lectures, assignments and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	An overview of Company Act 2013					
	1	Background and Introduction to company Act-2013	3	Describe the Background of companies act Act 2013	Lecture method	Quiz
	2	New concept and definition of management and Administration, CSR, Shareholder's meeting ,mergers, Amalgamation- Audit and Auditors,	7	Understand the various terms in Companies Act 2013 and Definitions.	Lecture method with ppt	Assessment Test

		Financial Statement and Dividend, Winding Up				
	3.	Important changes between the Companies Act 1956 and 2013	3	Understand the updates of the companies Act 2013	Lecture with PPT	Short test
II	FORMATION OF A COMPANY					
	1	Promotion: Stages promoter.	4	Discuss the role of promoter to startup a new company/business	Lecture method with PPT	QUIZ
	2	Memorandum of Association: Meaning, Purpose, Clauses,	4	Understand the procedure for preparing the MoA	Lecture method and discussion method	Assessment Test
	3	Alteration of Memorandum – Doctrine of Ultra Virus.	4	Describe the documents required for Memorandum of Association	Lecture method and discussion of case law	CIA-I (Quiz and theory)
	4	Articles of Association - Meaning, Definition-, – Contents- Doctrine of Constructive Notice- Doctrine of Indore Management.	5	Describe the documents required for Articles of Association	Lecture with ppt and discussion of case law	Assessment Test
	5	Prospects – meaning Requirement-Legal –contents. Statement in lieu of prospectus	4	Describe the statutory provisions related to prospects	Lecture method	Assignment
	6	. Underwriting- Meaning-Conditions and advantages of underwriting	4	Understand the concept of underwriting	Lecture method	CIA-II (Quiz and theory)
III	Company Meeting					

	1	Meaning, Prerequisites to constitute a meeting -	4	Understand the procedure for conducting different kinds of meetings	Lecture method	Objective type test
	2	Types- quorum- Notice, Agenda- Minutes.	4	Understand the procedure to writing Agenda.	Lecture method with ppt.	QUIZ
	3	Voting-proxy- Adjournment- Resolution-Kinds	4	Understand the concept of Voting		CIA-III((Quiz and theory)
IV	Company Secretary					
	1	Definition – Methods – Legal Status- Qualification- Appointment- Dismissal- Function and Duties	4	To understand the legal status and liabilities of the secretary.	Lecture method	Assessment Test
	2	Rights and Liabilities- Contractual Liabilities- Roles played by the secretary- Skills needed- Qualities that make a good Secretary – characteristics of a good secretary.	7	Understand the characteristics of the secretary.	Lecture method	CIA-III (Quiz and theory)
V	Secretarial Practice :					
	1	Position of company secretary- Actual position- company secretary in Practice: Secretary in whole- time practice-	7	To know the position of the secretary	Lecture method	Assessment Test
	2	Secretarial Audit- Part-time Secretary- Eligibility to use the designation of secretary -practice- Scope of secretarial Audit	7	To understand the Eligibility of the secretary to use the Designation		CIA-III (Quiz and theory)

Dr.M.Gnana Muhila

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Teaching plan for the Academic year 2021-2022

Semester : III

Major Core V

Name of the Course : Business Statistics

Subject code : AC2034

No. of hours per week	No. of credits	Total no. of hours	Total marks
6	5	90	100

Objectives:

1. To help students to apply statistical tools and mathematical principles in real life problems, particularly in business
2. To enable students to describe data with descriptive statistics and to perform statistical analysis.

Course Outcomes

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO - 1	understand about the data and sampling methods	PSO- 2	U
CO- 2	explain the primary concepts of measures of central tendency	PSO-2	U
CO- 3	demonstrate the ability to solve problems in Correlation and Regression	PSO-4	R
CO- 4	calculate the Index numbers like Cost of living Index, Fixed base and Chain base Index	PSO-1	U
CO- 5	apply the concepts to solve problems in commerce and business	PSO-2	Ap
CO- 6	understand the uses of averages and Rank correlation coefficient	PSO-4	U

Module

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/ evaluation
I	Introduction to Statistics					
	1.	Statistics -Definition - Functions -Limitations	4	Explain the primary concepts Statistics	Lecture with Illustration	Slip Test
	2.	Distrust - Importance - Statistical Enquiry- Collection of Data - Primary data - Secondary data	4	To understand the methods of data collection	Lecture with PPT	Evaluation through quizzes and discussions.
	3.	Sampling – Methods	4	To understand the methods of sampling	Lecture with Illustration	Quiz and Test
	4.	Classification and Tabulation	4	To understand how classification and tabulation used in statistics	Discussion with Illustration	Quiz and Test
II	Measures of central Tendency					
	1.	Measures of central	4	Explain the primary	Lecture	Slip Test

		Tendency- Definitions Functions of averages characteristics of good average Types of averages Mean		concepts of measures of central tendency	with Illustration	
	2.	Geometric mean Harmonic mean Median Mode	4	Differentiate between the measures of central tendency	Lecture with PPT	Evaluation through quizzes and discussions.
	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 Standard Deviation	Discussion with Illustration	Quiz and Test
III	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.
IV	Regression					
	1.	Regression- Meaning Regression- Definitions Regression lines	3	Explain the primary concepts of Regression	Lecture with PPT Illustration	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 and	3	Differentiate between Correlation and	Lecture	Formative Assessment

		Regression		Regression		Test
	4.	Uses of regression Analysis	4	To Know the Uses of regression Analysis	Group Discussion	Slip Test
V	Index Numbers					
	1.	Index Numbers- Definitions Characteristic of Index Numbers Uses of Index Numbers Kinds of Index Numbers	3	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	4	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

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Teaching Plan for the Academic Year 2021-2022

Semester : III Allied IV
 Name of the Course : Principles of Management
 Subject code : AA2035

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

Objectives

1. To give students an insight into the management techniques
2. To make students develop managerial skills

Course Outcomes

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the features, objectives, principles and functions of management	1	U
CO-2	draft work related plans and make proper decisions	1 & 5	U
CO-3	discuss the basic features of of staffing, recruitment, selection and training	1	U
CO-4	apply motivational and leadership theories to improve the leadership qualities	5	U
CO-5	understand the necessity of business being responsible towards the society	5,9	U

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture Hours	Learning Outcome	Pedagogy	Assessment / Evaluation
I	Management					
	1	Introduction – Meaning – Definition – Nature	2	Understand the concept of management	Lecture with Illustration	Quiz
	2	Management as a profession – Management Both a Science and an Art – Importance of Management	3	Know the difference between management is an art or science or	Lecture with examples	Short test

				profession		
	3	Contributions of Experts to Management Thought: - Levels of Management – Management by Objectives (MBO): Advantages, Disadvantages.	5	Understand the various levels of management	Lecture with Discussion	Formative Assessment - I
II	Planning and Decision Making					
	1	Planning – Definition – Characteristics – Merits and Demerits.	3	Clear knowledge about planning	Lecture with PPT	Multiple choice Questions
	2	Methods of Planning: Repeated Use Plans – Single Use Plans. Decision-making – Definition – Characteristics	3	Understand the term Policies, Procedures , Strategies and Forecasting	Lecture with illustration	Short test
	3	Problems in Decision-making – Guidelines for Effective Decision-making	3	Clear idea about decision making	Lecture with Discussion	Short test
	4	Process of Decision- making – Types of Managerial Decisions – Decision Tree.	3	Understand the term Decision tree management by objectives.	Lecture with experience	Formative assessment-I
III	Organising					
	1	Organising – Definition – Process – Importance – Organisation Structure – Principles – Formal and Informal Organisation	3	Understand the term Organising and a Clear knowledge on organisational structure	Lecture with Discussion	Short test
	2	Different Types of Organisation – Merits and Demerits	2	Know the different types of organisation	Lecture with PPT	Quiz
	3	Delegation of authority – Principles – Types of Delegation –	4	Understand the term delegation of authority	Lecture with group discussion	Quiz

		Centralisation and decentralization of authority				
	4	Factors determine degree of decentralization – Benefits	2	Know the various types of delegation of authority	Lecture with discussion	Formative assessment - II
IV	Staffing					
	1	Meaning – Definition – Recruitment – Sources of Recruitment - Internal and External sources – Factors determining recruitment	4	Understand the term staffing and manpower planning	Lecture with Discussion	Multiple choice questions
	2	Stages involved in Selection of Candidates — Training – Importance – Process of Training – Methods of Training	4	Assess the knowledge about recruitment and selection process	Lecture with group discussion	Short test
	3	Performance Appraisal – Features – Methods of Performance Appraisal Promotions – Criteria for Promotion	4	Clear knowledge about performance appraisal and promotion	Lecture with PPT	Short test
	4	Job Performance – Job Analysis, Job Description, Job Specification and Job Evaluation	4	Understand the different terms of Job Performance	Lecture with Illustration	Formative assessment - III
V	Directing, Motivation and Leadership					
	1	Directing – Features – Importance – Principles - Supervision – Qualities and functions of a supervisor	3	Understand the term directing and supervision	Lecture with Discussion	Quiz
		Motivation characteristics – Importance	2	Clear idea about motivation	Lecture	

	2				with PPT	Short test
	3	Leadership – Characteristics – Functions and Qualities of a leader – Kinds of Leadership styles	4	Understand the term leadership and qualities of leadership	Lecture with Illustrations	Multiple Choice questions
	4	Theories of Leadership. Control – Characteristics of a good control system- Problems in Control – Management By Exceptions – SWOC Analysis	3	Understand various theories of leadership	Lecture with Group Discussion	Formative assessment - III Assignment
	5	Coordination – Characteristics – Importance – Problems – Techniques – Social Responsibility of Business to its Participants	3	Understand the term coordination and know the social responsibility	Lecture with Illustrations	Multiple Choice questions

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Course Instructor

Dr. J. Divya Merry
Head of the Department

Semester V

Teaching plan for the Academic year 2021-2022

Semester : V
 Name of the Course : Corporate Accounting
 Subject code : AC1751

Major Core XI

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

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Issue of Shares					
	1.	Issue of shares, Securities premium and Discount on issue of shares	4	Understand the basic concept of shares and procedure for issuing shares	Lecture with Illustration	Short test
	2.	Under subscription, Over subscription and Pro-rata allotment	4	Understand the terms and conditions in issue of shares	Workout the problems	Class test.
	3.	Calls in arrears, Calls in advance and Forfeiture of shares	3	Able to understand the procedure of forfeiture of shares		Objective type test
	4.	Reissue of forfeited shares and Surrender of	4	Understand the method of reissue of		Unit test

		shares.		forfeited shares		
	5.	Debentures: Meaning, Features, Classes of debentures and Shares Vs Debentures (Theory only)	3	Understand the concept of Debentures	Lecture with PPT	Short test
II	Preference Shares					
	1.	Issue and redemption – Legal provisions	4	Understand the concept of preference shares and legal provision.	Lecture with PPT	Class test.
	2.	Sources of redemption – Capital Redemption Reserve	4	Identify the source of redemption of preference shares	Workout the problems	Class test
	3.	Valuation of Goodwill	5	Analysis how to value the goodwill of company	Workout the problems	Formative Assessment Test I
	4.	Valuation of Shares	6	Analysis how to value the share of company	Workout the problems	Unit test
III	Final Accounts and Profit Prior to Incorporation					
	1.	Profits prior to Incorporation	6	Know to calculate the profit prior to incorporation	Lecture with PPT, do the problems	Evaluation through class test.
	2.	Preparation of profit and loss account and balance sheet of corporate entities.	6	Able to prepare the final accounts of the company	Workout the problems	Evaluation through class test
IV	Internal and External Reconstruction					
	1.	Internal Reconstruction – Reduction of share capital	3	Understand the concept of Internal reconstruction	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Capital Reduction Account – Preparation of balance sheet.	3	Able to prepare the balance sheet under internal reconstruction	Workout the problems	Evaluation through Assignment
	3.	Amalgamation as per Accounting Standards (AS- 14)	3	Understand the concept of Amalgamation	Lecture with Illustration	Formative Assessment Test II
	4.	Calculation of purchase consideration	4	Know to calculate purchase consideration	Workout the problems	Short test
	5.	External Reconstruction (Theory only).	3	Understand the concept of Internal reconstruction	Lecture with PPT Illustration	Unit test
V	Liquidation of Companies					
	5.	Meaning – Liquidation Vs Insolvency – Order of Payment	3	Describe the concept of liquidation and insolvency	Lecture with PPT Illustration	Evaluation through discussions.
	6.	Preferential creditors – Calculation of	4	Able to calculate the liquidator's	Workout the	Formative Assessment

		liquidator's remuneration		remuneration	problems	test III
	7.	Contributories – liquidators' statement of account	4	Able to prepare the liquidator's final statement.	Workout the problems	Short test

**Ms.J. Jenifer
Malar
Course Instructor**

**Dr. J. Divya Merry
Head of the Department**

Teaching Plan for the Academic Year 2021-2022

Semester : V Major Core- XIII
 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

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

Course Outcome

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

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Income Tax					
	1.	Definitions u/s 2 and 3 and exempted incomes u/s 10	2	Understand the important definitions	Lecture with PPT.	Test
	2.	Residential status of individual, HUF and firm	3	Able to identify the residential status of individual, HUF and firm	Workout the problems and explain	Giving small problems and checking the answers
	3.	Incidence of taxation and residential status and deemed income	2	Able to understand the incidence of taxation for different category of resident	Lecture with PPT, Group Discussion	Giving problems.
	4.	Simple problems on incidence of	4	Able to prepare tax incidence according	Workout the problems	Class test Formative

		taxation and residential status		to the residential status.	and explain	Assessment
	Income from Salary					
	1.	Salaries and allowances	2	Understand the meaning of salaries and allowances	Lecture with PPT	Short test and Quiz
	2.	Perquisites profits in lieu of salary	2	Understand the meaning of perquisites and profit in lieu of salary	Discussion illustration	Oral test
	3.	Gross Salary	3	Know the method of computing Gross Salary	Workout problems and explain	Class test
	4.	Deductions	2	Understand the deductions that can be claimed while computing salary income	Lecture with PPT and Discussion	Quiz
	5.	Computation of income from salary (simple problems)	5	Able to compute income from salary	Workout the problems and explain	Formative Assignment
III	Income from House Property					
	1	Gross Annual Value and exempted incomes	2	Understand the method of calculating Gross Annual Value	Workout the problems and explain	Short test
	2.	Vacancy and Unrealized Rent	3	Able to calculate house property income when there is a vacancy period and unrealized rent	Workout the problems and explain	Short test
	3.	Net Annual Value, Composite Rent and Joint Expenses	3	Know the procedure for calculating Net Annual Value, Composite Rent and Joint Expenses	Workout the problems and explain	Short test
	4.	Computation of house property income (simple problems only)	5	Able to compute house property income	Workout the problems and explain	Formative Assessment
IV	Income from Business or Profession					
	1.	Meaning and definition of Business	2	Understand the meaning and definition of business	Lecture with PPT, discussion	Oral test
	2.	Meaning and definition of Profession and Vocation	3	Understand the meaning and definition of Profession and Vocation	Lecture with PPT, discussion	Oral test
	3.	Deductions	2	Understand the	Workout the	Short test

				deductions that can be claimed while computing income from business or profession	problems and explain	
	4.	Computation of income from business and profession (simple problems only)	5	Able to compute income from business and profession	Workout the problems and explain	Assignment Formative Assessment
V	Capital gains					
	1.	Short Term and Long Term Capital Gains	2	Understand the different types of capital gains and losses	Lecture with PPT, Discussion	Short test
	2.	Transfer of Capital Assets	2	Know the procedure of transferring capital assets	Lecture with examples	Oral test
	3.	Cost of Acquisition, Cost of Improvement	4	Understand the method of calculating Cost of Acquisition and Cost of Improvement	Workout the problems and explain	Short test
	4.	Exempted Capital Gains u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G	3	Understand the deductions that can be claimed while computing capital gains	Workout the problems and explain	Quiz, Formative assessment

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Head of the Department

Teaching plan for the Academic year 2021-2022

Semester : V Major–Elective 1
 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:

3. To enable students familiarize with the mechanism for conducting business transaction through electronic means.
4. To enable students understand 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	5	U
CO-2	Utilize the techniques of Electronic Commerce	5	A
CO-3	Describe various e-securities	2	U
CO-4	Identify the Pro's and Con's of online shopping	5	U
CO-5	Perform various online operations	5	A

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to E- Commerce					
	1	Meaning - Definition - Evolution of E – Commerce - Difference between Traditional commerce and E-commerce	4	Understand the meaning and evolution of e-commerce and learn the differences of traditional Vs online	Lecture method	Snap test
	2	E- Commerce: Scope – Features – Benefits – Factors - Advantages and Disadvantages	4	Understand the scope, features, benefits and disadvantages of e-commerce	Lecture method	Objective type test
II	Types of E- Commerce					

	1	Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company)	5	Understand the various types of businesses and its forms	Lecture method	Objective type test
	2	Application of E-Commerce Technologies of E-Commerce	5	Learning the application and techniques of using the technologies for e-commerce	Lecture method	Snap test
	Security Tools					
	1	Encryption – Decryption - Data Encryption Standard (DES) – Cryptography	6	Analysing the encryption and decryption of data	Lecture method	Seminar and explanation
III	2	Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key - Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate	7	Understand the different forms of encrypted documents and its policies	Lecture method	Objective type test
	3	E-Security: Threats - Protection: Firewall – Types - Anti –Virus - Intrusion Detection System (IDS)	6	Identifying the threats and its security measures	Lecture method	Theory test
	IV Electronic Payment System					
	1	Meaning – Advantages – Requirements – Risks	5	Understanding and	Lecture method with PPT and	Oral test

				learning	videos	
	2	Online payment - Prepaid and post paid payment systems	6	different e-payment methods and		Assignment
	3	Types of E-payments: Bit coin - E-cash- E-cheque - Electronic wallets - Credit cards - Debit cards - Micro payment - ATM - Smartcards - SWIFT - Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS	7	its usage on day to day life		Short test
V	Electronic Commerce Catalogs					
	1	Catalogs - Electronic White pages -Electronic Yellow pages - Third party Directors	7	Understand the various catalogs of e-commerce and different trends in shopping and services	Lecture method with PPT Group Discussion	Short test
	2	Online shopping: Advantages - Disadvantages Online purchasing: Amazon - Flipcart - Snapdeal - e-bay - Jabong	7			Oral test
	3	Online booking: Clear Trip.com, Make my Trip - IRCTC	6			Short Test

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Course Instructor

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Head of the Department

Teaching Plan for the Academic Year 2022-2023

Semester : V

Major Core XIII

Name of the course : Income Tax Law and Practice

Subject code : AC2053

Hours/Week	Credits	TotalHours	Marks
6	4	90	100

Objectives

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

Course Outcome

COs.	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.	4	U
CO-2	Identify the residential status and incidence of tax For Resident and Non-resident.	4	AP
CO-3	Compute taxable income from salary.	6	AP
CO-4	Compute taxable income from House Property.	6	AP
CO-5	Understand them eaning of business and Profession and compute taxable income.	4	U
CO-6	Identify the short term and long term capital gain And compute taxable capital gain.	4	AP

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Income Tax: Meaning - Important Terms: Assessment Year, Previous Year, Person, Assessee and Income.	3	Gain knowledge about Income Tax and important terms	Lecture with discussion	Quiz
	2	Concept of Income - History of Income Tax in India.	2	Understand the overall concepts in Income Tax and history of Income Tax	Lecture with PPT	Formative Assessment

	3	Residential Status of Individual	2	Knowledge on identifying the Residential Status of Individual	Lecture with discussion	Oral test
	4	Residential Status of Hindu Undivided Family	3	Knowledge on identifying the Residential Status of Hindu Undivided Family	Lecture with PPT	Quiz
	5	Residential Status of Firm and Association of Persons and Company	3	Knowledge on identifying the Residential Status of Firm and Association of Persons and Company	Lecture with illustration	Short test
	6	Incidence of Tax: Kinds of Income–Problems on Residential Status and Incidence of Tax	4	Capability to prepare Residential Status and Incidence of Tax	Lecture with illustration	Short test
II	Income from Salary					
	1	Meaning of salary - Basis of Charge – Features	2	Gain knowledge about income from salary	Lecture with discussion	Oral test
	2	Scope - Allowances	2	Analyse the scope of Income and allowances available	Lecture with PPT	Oral test
	3	Perquisites and Profits in lieu of Salary	3	Understanding the Perquisites and Profits in lieu of Salary	Lecture with illustration	Oral test
	4	Deductions from Salary	5	Practical knowledge about deductions from the salary	Lecture with illustration	Formative Assessment
	5	Computation of Taxable Salary.	5	Prepare the statement of taxable salary	Lecture with illustration	Formative Assessment
III	Income from House Property					
	1	Meaning – Basis of Charge – Composite Rent	2	Understanding the concept of Income from House Property and composite rent	Lecture with discussion	Oral test
	2	Determination of Gross Annual Value –Net Annual Value	3	Practical knowledge about Gross Annual Value and Net Annual Value	Lecture with illustration	Short Test
	3	Interest on Housing Loan – Recovery of Unrealised Rent	3	Analyzing Interest on Housing Loan – Recovery of Unrealised Rent	Lecture with illustration	Formative Assessment

	4	Income from House Property: Self Occupied, Let Out, Let Out with Arrears of Rent, Let Out with Composite Rent, One House Let out and Another House Self Occupied, Part of the House Let Out and Part of the House Self Occupied, Part of the Year Let Out and Part of the Year, Let Out with Vacancy and Co-owners	5	Solve the problems based on Income from House Property	Lecture with illustration	Short Test
	5	Computation of House Property Income	1	Solve the problems regarding overall Income from House Property	Lecture with illustration	Short Test
IV	Income from Business or Profession					
	1	Meaning – Basis of Charge – Business – Profession – Vocation	2	Understanding the Income from Business or Profession	Lecture with discussion	Assignment
	2	Deductions – Expenses Expressly Disallowed and Deemed Profits	3	Apply different deduction rules in Income from Business or Profession	Lecture with illustration	Short Test
	3	Computation of Income from Business	3	Analyse the Income from Business or Profession	Lecture with illustration	Oral test
	4	Income from Medical, Legal, Accounting Profession.	3	Solve problems based on Income from Medical, Legal, Accounting Profession.	Lecture with illustration	Oral test
V	Capital Gains and Income from Other Sources					
	1	Capital gains: Meaning – Basis of Charge – Capital Assets: Self-generated Assets, Short Term and Long Term Capital Assets Transfer – Cost of Acquisition, Cost of Improvement.	3	Know the meaning of regarding Capital Gains and relevant terms and problems	Lecture with illustration	Quiz
	2	Capital Gains Exempt	4	Apply the	Lecture	Formative

	from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G		deduction of Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G	with discussion	Assessment
3	Income from Other Sources: Meaning – Specific and Other Incomes Chargeable: Dividend, Winnings from Lotteries, Crossword Puzzles, Horse Race and Card Games etc, Rental Income from Letting of Machinery, Plant or Furniture, Family Pension, Interest on Securities, Interest on Compensation.	4	Know the procedure of preparing Income from Other Sources	Lecture	Formative Assessment
4	Amount not Deductible in computing the income – Deemed Income chargeable to tax.	4	Know about the Amount not Deductible in computing the income and Deemed Income chargeable to tax.	Lecture with illustration	Short Test
5	Computation of Income from Other Sources.	2	Solve problems based on Computation of Income from Other Sources.	Lecture with illustration	Oral test

Dr. X. Maria Muthu Shanthini
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Dr. M. Gnana Muhila
Head of the Department

Teaching plan for the Academic year 2022-2023

Semester : V
 Name of the Course : Research Methodology
 Subject code : AC2054

Major Core XIV

Hours / Week	Credits	Total 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.

Cos.	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

Modules

Total Contact hours: 75 (Including lecture, assignment and tests)

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment /Evaluation
I	Introduction to Research					
	1	Concept – Definition – Characteristics – Objectives – Nature – Importance of Research	4	Understand the meaning and objectives	Lecture Method	Snap test
	2	Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical – Exploratory and Survey	4	Understand the Classification of Research	Lecture with illustration	Formative Assessment
II	Research Problem and Research Design					
	1	Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem – Steps in selecting the Research Problem – Research Design: Definition – Classification – Features	5	Understand the research problem	Lecture with illustration	Objective type test

	2	Types of Research Design; Exploratory – Descriptive – Diagnostic – Experimental – Informal and Formal Experimental Designs – Selection of Research Problem – Features and Criteria of Good Research Design	5	Learning the application and techniques in good research design	Lecture with illustration	Snap test
III	Review of Literature and Sampling Design					
	1	Review of Literature – Introduction – Levels of Information	6	Gain knowledge about review of literature	Lecture with Discussion	Seminar and explanation
	2	Sampling Design: Concept – Factors Affecting the Size of the Sample – Stages in Sample Design	7	Understand the factors affecting sample size	Lecture with illustration	Objective type test
	3	Sample Design Characteristics – Types of Sample Design: Probability and Non-probability Sampling	6	Identifying the sample design for research study	Group discussion	Theory test
IV	Data Collection and Analysis					
	1	Data collection – Meaning – Methods of Data Collection – Primary Data: Observation – Interview – Survey through Questionnaire and Schedule – Distinction between Schedule and Questionnaire –	5	Knowledge on identifying the methods of data collection and Statistical analysis of data	Lecture with illustration	Short test
	2	Secondary Data – Sources – Processing of Data: Editing – Coding – Classification – Tabulation	6		Lecture with illustration	Assignment
	3	Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis – Statistical Analysis of Data: Arithmetic Mean – Median – Mode.	7			Short test
V	Writing Research Report					
	1	Introduction – Report Drafting – Steps: Statement of Problem and its Analysis – Outline of Research Work	7	Capability to prepare the report	Mind Mapping and Lecture Method	Short test
	2	Rough Draft – Redrafting – Bibliography – Final Draft – Contents of the Research	7	Understanding the drafting and research	Lecture Method	Oral test

		Report;		report		
	3	Preliminary Text – Main Text – Reference Material – Methods of Research Report Writing.	6	Gaining knowledge in methods of report writing	Lecture Method	Short Test

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Teaching Plan for the Academic Year 2022-2023

Semester : V

Major Core XI

Name of the course : Corporate Accounting

Subject code : AC2051

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 according to Companies Act 2013.
2. To train students in the preparation of company accounts.

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares	1	U
CO-2	develop a process for redemption of preference shares and determine the value of goodwill and shares by choosing appropriate methods	3	Ap
CO-3	prepare Company Balance Sheet and Compute Managerial Remuneration	3	E
CO-4	construct the restructuring of the capital structure in the Financial Statement of the Company	3	U
CO-5	explain the procedures related to liquidation of companies and Prepare Statement of Affairs and Liquidators Final Statement	3	U

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Introduction to Shares					
	1	Shares – Meaning - Issue of Shares - Securities Premium –	3	Gain knowledge about the Shares and its types of issues.	Lecture with discussion	Quiz
	2	Discount on Issue of Shares - Under Subscription – Over Subscription –	2	Understand in details of Discount on Issue of shares, Under Subscription and Over Subscription	Lecture with PPT	Formative Assessment

	3	Pro-rata Allotment - Calls in Arrears – Calls in Advance	2	Understand, how shares are allotted in pro-rata, meaning of calls in arrears and calls in advance	Lecture with discussion	Oral test
	4	Forfeiture of Shares – Reissue of Forfeited Shares – Surrender of Shares	3	Knowledge on identifying the Forfeiture of Shares, Reissue of Forfeited Shares, Surrender of Shares	Lecture with PPT	Quiz
	5	Debentures: Meaning – Features	4	Get insight on Debentures and its features	Lecture with PPT	Short test
	6	Classes of Debentures – Shares Vs. Debentures	3	Classify debentures and able to identify share vs debentures	Lecture with PPT	Short test
II	Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares					
	1	Redemption - Meaning - Issue and Redemption	2	Elucidate on Issue and Redemption of Preference Shares	Lecture with discussion	Oral test
	2	Legal Provisions – Sources of Redemption – Capital Redemption Reserve.	2	Gain knowledge about Legal Provisions, Sources of Redemption and Capital Redemption Reserve	Lecture with PPT	Oral test
	3	Valuation of Goodwill - Simple Profit Method	5	Apply the techniques of calculating Goodwill on Simple profit method	Lecture with illustration	Formative Assessment
	4	Super Profit Method - Annuity Method.	3	Analyze the Goodwill through Super Profit and Annuity method	Lecture with illustration	Formative Assessment
	5	Valuation of Shares: Methods of Valuation of Shares	5	Categories different methods of valuation of shares	Lecture with illustration	Formative Assessment
	6	Net Asset Method - Yield Method.	4	Applications on the methods of Net	Lecture with	Formative Assessment

				Asset and Yield to value shares	illustration	
III	Profit Prior to Incorporation and Final Accounts 2013					
	1	Profit Prior to Incorporation: Nature of Profit or Loss	2	Recognise the Nature of Profit or Loss of a company in prior to Incorporation	Lecture with discussion	Oral test
	2	Ascertainment of Profit or Loss Prior to Incorporation	3	Practical knowledge about Ascertainment of Profit or Loss Prior to Incorporation	Lecture with illustration	Short Test
	3	Calculation of Sales Ratio – Calculation of Weighted Ratio	3	Application of Sales Ratio and Weighted Ratio	Lecture with illustration	Formative Assessment
	4	Final Accounts: Preparation of Company Financial Statements— Preparation of Company Balance Sheet	3	Preparation of Company Financial Statements and Company Balance sheet	Lecture with illustration	Short Test
	5	Computation of Managerial Remuneration.	3	Solve the problems based on Managerial Remuneration	Lecture with illustration	Short Test
IV	Internal and External Reconstruction					
	1	Alteration of Share Capital - Internal Reconstruction or Capital Reduction	2	Acquire the knowledge about Alteration of Share Capital and Internal Reconstruction or Capital Reduction	Lecture with discussion	Assignment
	2	Procedure for Reducing Share Capital- Accounting Entries on Internal Reconstruction—	3	Know the Procedure for Reducing Share Capital and produce Accounting Entries on Internal Reconstruction	Lecture with illustration	Short Test
	3	Preparation of Balance Sheet - Amalgamation as Per AS 14	3	Understand the Preparation of Balance Sheet and Amalgamation as	Lecture with illustration	Oral test

				Per AS 14		
	4	Calculation of Purchase Consideration - External Reconstruction	3	Calculate Purchase Consideration and External Reconstruction	Lecture with illustration	Oral test
V	Liquidation of Companies					
	1	Meaning – Difference between Liquidation and Insolvency	3	Know the meaning of Liquidation and to differentiate Liquidation and solvency	Lecture with PPT	Quiz
	2	Modes of Winding Up - Order of Payment	4	Understand the modes of winding up and order of payment	Lecture with discussion	Formative Assessment
	3	Treatment of Preferential Creditors – Calculation of Liquidators' Remuneration	3	Solve the problems based on Liquidator's Remuneration with the treatment of preferential creditors	Lecture with illustration	Formative Assessment
	4	Contributories – Liquidators' Statement of Account.	3	Preparation of Liquidators' Statement of Account	Lecture with illustration	Formative Assessment

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