

Teaching Plan for the Academic Year 2023 -2024(Even Semester)

Department of Commerce

Semester : II

Major Core-III

Name of the Course : Financial Accounting - II

Subject code : AU232CCI

Course Code	L	T	P	S	Credits	Inst. Hour	Total Hours	Marks		
								CIA	External	Total
AU232CCI	5	-	-	-	5	5	75	25	75	100

Learning Objectives

1. To provide knowledge to the students on Partnership Accounts.
2. To insist on the significance of Indian and International Accounting Standards.

CO No	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand and apply the accounting procedure for Hire purchase and Instalment systems.	PSO 1	K2(U) & K3(Ap)
CO-2	remember the accounting treatments for Branch and Inter- departmental accounts.	PSO 1	K1 (R) & K3 (Ap)
CO-3	apply the accounting treatment for admission and retirement of partners in partnership firms.	PSO 1	K3 (Ap)
CO-4	understand the settlement of accounts in case of dissolution.	PSO 1	K1 (R)
CO-5	understand and apply accounting standards for financial reports.	PSO 1	K1 (R) & K3(Ap)

Teaching Plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Hire Purchase and Instalment System					
	1.	Hire Purchase System- Accounting Treatment	2	K2	Lecture using Chalk and talk, Introductory session,	MCQ
	2.	Calculation of Interest	3	K3	Mind mapping, Lecture Discussion, Problem solving	Short test
	3.	Default and Repossession	3	K3	Explain the problems using Chalk and talk, Problem solving	Giving small problems and checking the answers.
	4.	Hire Purchase Trading Account	3	K3	Discussion, Problem solving	Recall steps
	5.	Instalment System - Calculation of Profit	4	K3	Lecture, PPT, Problem solving	Quiz in Mentimeter
II	Branch and Departmental Accounts					
	1.	Branch – Dependent Branches: Accounting Aspects	3	K1	Lecture using Chalk and talk, Introductory session,	Quiz
		Debtors system - Stock and Debtors system	3	K1	Mind mapping, Lecture Discussion,	Giving exercise problem and

		Distinction between Wholesale Profit and Retail Profit			Problem solving	verifying the problem.
		Independent Branches (Foreign Branches excluded)	3	K3	Explain the problems using Chalk and talk, Problem solving	Short test
		Departmental Accounts: Basis of Allocation of Expenses	3	K3	Discussion, Problem solving	MCQ - Slido
		Inter-Departmental Transfer at Cost or Selling Price.	3	K3	Lecture, Problem solving	Giving small problems and checking the answers.
III	Partnership Accounts - I					
	1.	Partnership Accounts: – Admission of a Partner	4	K3	Lecture using Chalk and talk, Introductory session, Problem solving	Group Discussion, Oral Quiz
	2.	Treatment of Goodwill - Calculation of Hidden Goodwill	5	K3	Mind mapping, Lecture Discussion, Problem solving	Giving problems and evaluate these problems.
	3.	Retirement of a Partner	3	K3	Explain the problems using Chalk and talk, Problem solving	Group Discussion. Short test
		Death of a Partner.	3	K3	Discussion, Problem solving	Formative Assessment

IV	Partnership Accounts - II					
	1.	Dissolution of Partnership - Methods – Settlement of Accounts regarding Losses and Assets – Realization account – Treatment of Goodwill – Preparation of Balance Sheet	5	K1	Lecture using Chalk and talk, Introductory session, Problem solving	Group Discussion, Oral Quiz
	2.	Insolvency of a Partner – One or more Partners insolvent – All Partners insolvent	4	K1	Mind mapping, Lecture Discussion, Problem solving	Giving problems and evaluate these problems.
	3.	Garner Vs Murray – Accounting Treatment - Piecemeal Distribution	3	K1	Explain the problems using Chalk and talk, Problem solving	. Short test
	4.	Surplus Capital Method – Maximum Loss Method.	3	K1	Problem solving	Oral Quiz
V	Accounting Standards for financial reporting					
	1.	Objectives and Uses of Financial Statements for	3	K1	Lecture using Chalk and talk, Introductory	Quiz – Quizzes

		Users-Role of Accounting Standards - Development of Accounting Standards in India			session	
	2.	Requirements of International Accounting Standards - Implementation Plan in India	4	K3	Mind mapping, Lecture using PPT	Group Discussion, Oral Quiz
	3.	Ind AS- An Introduction Role of Developing IFRS- IFRS Adoption or Convergence in India	4	K1	Lecture using videos	. Short test

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Employability Activities (Em/ En/SD) : Sketch out Departmental account for any Departmental store in your locality

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues : Garner Vs Murray – Accounting Treatment

Assignment : Draft the partnership deed of a partnership firm.

Seminar Topic: Role of Accounting Standards

Sample questions

Part A

Choose the best Answer:

1. Selling expenses should be divided among the departments on the basis of

a) Purchase

b) Space occupied

c) Sales d) None of these

2. Under Debtor system, Branch Account is a

- a) Personal a/c b) Real a/c
c) Nominal a/c d) None of these

3. Goodwill is:

- a) A tangible asset b) An intangible asset c) A fictitious asset d) Variable Assets

Fill in the blanks

4. Old profit sharing ratio minus the new profit ratio is equal to _____ .
5. If a partner takes over any liability, which is not recorded, the amount is to be credited to _____ .

State whether the following statements are True or False

6. The firm is dissolved on the death of the partner.
7. Valuation of goodwill becomes necessary when a partner is admitted into the firm.

Part B

1. Mohan purchased a car for a cash price of Rs.2,56,000 which is sold on hire purchase system for Rs.3,20,000. The amount is payable in four equal yearly instalments of Rs.80,000 each. The first payment is made at the end of the first year. Calculate the Amount of Interest to be charged every year.
2. Prepare Tanjore Branch Account from the following:

	Rs.
Stock at the Beginning	11,500
Cash at the Beginning	200
Cash Received from Debtors	3,00,000
Goods Sent to Branch	2,25,000
Stock at the end	29,000
Cash at the end	150
Cash sent to branch for:	
Rent	9,000
Salaries	25,000
Other Expenses	8,000

3. The following data was obtained from the books of a company for the year ended 31st March 2017. The expenses for the year ended 31st March 2017 are:
a) Motive Power: Rs.550

- b) Lighting: Rs.100
- c) Sales to Staff: Rs.1,500
- d) Depreciation: Rs.15,000
- e) Repairs and Maintenance: Rs.3,000
- f) Rent and Taxes: Rs.275

Additional Information:

Particulars	Department				
	A	B	C	X	Y
Staff (No.)	100	150	150	50	50
Electricity (K.W.H)	4,000	3,000	2,000	1,000	1,000
Light Points (No.)	10	10	4	0	4
Assets Value (Rs.)	60,000	40,000	30,000	10,000	10,000
Area Occupied (Sq.M)	150	250	50	50	50

You are required to allocate and apportion the expenses to each department on suitable basis.

- 4. Define Partnership . State its features.
- 5. What are the contents of Partnership Deed?
- 6. From the given figures, compute the value of goodwill at three years purchase of five years average profit.

Year	Profit
2011	20,000
2012	23,000
2013	25,000
2014	29,000
2015	33,000

- 7. Balu and Somu sharing profits and losses in the ratio of 7:3. They admit Chandran as a new partner. Balu surrendered 1/7 th of his share and Somu surrendered 1/3 rd of his share to Chandran. Find out the New ratio and Sacrificing ratio.
- 8. A, B and C share profits and losses in the proportion of 1/2, 1/3 and 1/6.The Balance Sheet is as follows:

Liabilities	Amount	Assets	Amount
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Creditors	50,000	Land & Building	70,000
A's Loan	10,000	Plant & Machinery	40,000
A's Capital	50,000	Stock	25,000
B's Capital	10,000	Debtors	20,000
C's Capital	40,000	Cash	5,000
	1,60,000		1,60,000

The partnership is dissolved and the assets are realized as follows:

1st realization Rs.55, 000 ; 2nd realization Rs.25,000; 3rd realization Rs.60,000 and final realization Rs.3,000. Prepare a statement showing how the distribution should be made.

9. State the role of Accounting Standards.

Part C

1. M purchased a truck for Rs.1,60,000 from N on 01.01.2003. Payment to be made Rs.40,000 down and Rs.46,000 at the end of first year; Rs.44,000 at the end of second year and Rs.42,000 at the end of third year. Interest was to be charged at 5%. M depreciates the truck at 10% p.a. on W. D.V. method. M after having paid down payment and first instalment, could not pay the second instalment. N took possession of the truck and after spending Rs.4,000 on repairs of the asset, sold it away for Rs.91,500. Give Ledger Accounts in the books of both parties.

2. From the given particulars of a branch for the year 2009, prepare Branch Account in the head office.

	Rs.
Balance on 01.04.2009:	
Stock at Branch	7,500
Debtors	15,000
Petty Cash	150
Goods sent to Branch in 2009	1,26,000
Cash Sales in 2009	30,000
Goods Returned to H.O.	1,000
Cash Received from Debtors	1,05,000
Credit Sales	1,14,000
Cash sent to Branch for:	
Salaries	4,500

Rent	750
Petty Cash	550
Balances on 31.03.2010:	
Stock	12,500
Petty cash	100
Debtors	24,000

3. The following details are provided by Star Ltd., regarding its branch at Cuddalore, to which goods are invoiced at cost plus 60%.

Particulars	Rs.
Stock on 01.01.2012	24,000
Branch Debtors on 01.01.2012	21,375
Furniture as on 01.01.2012	20,000
Goods Sent to Branch	3,12,000
Cash Sent to Branch for expenses	16,260
Sales at Branch:	
Cash	2,16,000
Credit	62,400
Bad Debts	375
Discount to Debtors	600
Debtors as on 31.12.2012	10,800
Stock on 31.12.2012	33,600

Depreciation for furniture @ 15% p.a. Prepare Branch Accounts to compute profit.

4. The Balance Sheet of Prem and Prakash on 31st December 2021 was as follows:

Liabilities	Amount	Assets	Amount
Capitals:		Fixed Assets:	
Mullai	80,000	Land & Buildings	60,000
Kannan	60,000	Furniture	4,000
General reserve	40,000	Stock	16,000
Creditors	30,000	Debtors	1,20,000
Bills Payable	10,000	Cash	8,000
		P&L A/c	12,000

	2,20,000		2,20,000
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They shared profit and Losses in the ratio of 3:1 and they admitted Balan into the partnership subject to the following terms.

- a) Balan will be given 1/4th of profits.
- b) Rs.42,000 will be brought in by Balan, of which Rs.20,000 will be for his share of goodwill, which will be retained in the business.
- c) Depreciation on furniture is 15%.
- d) Stock is valued at Rs.13,000.
- e) To keep 50% of the reserve as provision for bad debts.

Pass Journal entries, Prepare necessary Ledger Account and Balance Sheet as on date of admission.

5. Rathika, Nivedha and Swetha were carrying on business with the ratio 5:3:2 respectively. Their Balance Sheet on 31st March 2014 was as follows:

Liabilities	Amount	Assets	Amount
Capital A/cs:		Premises	2,25,000
Rathika	3,00,000	Furniture	67,650
Nivedha	1,80,000	Stock	2,09,000
Sweatha	1,05,000	Debtors	80,700
Sundry Creditors	93,540	Bills Receivable	30,000
Bills Payable	8,230	Cash	74,420
	6,86,770		6,86,770

Sweatha announced her retirement on the above date on the following terms:

- a) To appreciate premises by 25% and to depreciate furniture by 10%.
- b) To create a 5% provision for doubtful debts on debtors.
- c) Goodwill needs to be settled immediately and for this purpose, the other two partners to bring in cash of Rs.60,000 each.
- d) Sweatha needs to be settled immediately and for this purpose, the other two partners to bring in cash of Rs.60,000 each.
- e) The future ratio is agreed at 3:2.

Prepare necessary Ledger Accounts and Balance Sheet after retirement.

6. King, Prince and Queen are partners in a firm, who are sharing profits and losses in the proportion of 3:2:1 respectively. The following is the Balance Sheet as on 31st December 2020. On the date, they decided to dissolve the partnership.

Liabilities	Amount	Assets	Amount
Sundry Creditors	10,000	Cash	20,000
Q	80,000	Furniture	2,00,000
R	80,000		
S	50,000		
	2,20,000		2,20,000

The firm was dissolved and the realization of assets was as follows:

Realisation	Amount Realised
First	20,000
Second	35,000
Third	65,000

Prepare a statement showing how the dissolution of cash has been made under Maximum Loss Method.

7. Explain the requirements of International Accounting Standards.

Dr. Braba
Course Instructor

Dr. S. Mary Pearly Sumathi
Head of the Department

Teaching Plan for the Academic Year 2023 – 2024

Semester : II

Core Course IV

Name of the Course: Business Law

Subject code : AU232CC2

No. of hours per week	No. of Credits	Total No. of hours	Total Marks
5	5	75	100

Objectives:

1. To gain knowledge on the essentials of valid contract.
2. To make them familiarise with the various Acts through case laws.

Course Outcomes

On the successful completion of the course, students will be able to:		
1.	explain the objectives and significance of mercantile law.	K1
2.	understand the clauses and exceptions of Indian contract act.	K2
3.	explain concepts on performance, breach and discharge of contract.	K1
4.	outline the contract of indemnity and guarantee.	K3
5.	explain the various provisions of sale of goods act 1930.	K1& K2

K1 - Remember; **K2** - Understand; **K3** - Apply

Modules

Total contact hours: 75 (Including lecture assignment and tests)

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment
Unit I						
I	1	Introduction An introduction - Definition – Objectives of Law – Law: Meaning and its Significance	7	K1(R)	Lecturing and discussion	Brainstorming
	2	Mercantile Law	8	K1(R)	Various case	Quiz

		Meaning, Definition Nature, Objectives Sources, Problems of Mercantile Law			analysis and illustration given	(Slido)
Unit II						
II	1	Elements of Contract Indian Contract Act 1872: Definition of Contract Essentials of Valid Contract, Classification of Contract, -	5	K2(U)	Lecturing and discussion	Class Test
	2	Offer and Acceptance - Consideration – Capacity of Contract – Free Consent	5	K2(U)	Various case analysis and illustration given	Class Test
	3	Legality of Object – Contingent Contracts – Void Contract	5	K2(U)	Discussing illustrative events from social behaviours	Online Assessment (Near Pod)
Unit III						
III	1	Performance Contract Meaning of Performance Offer to Perform, Devolution of Joint liabilities & Rights,	4	K1(R)	Lecturing with case study	Short class test
	2	Time and Place of Performance, Reciprocal Promises-Assignment of Contracts	4	K1(R)	Lecturing with case study and examples	Assignment work and case note
	3	Remedies for Breach of contract - Termination	7	K1(R)	Lecture with illustration	Quiz and Continues

		and Discharge of Contract - Quasi Contract			and Discussion	Internal Assessment
	Unit IV					
IV	1	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability	3	K3 (Ap)	Brainstorming	Quiz (Slido)
	2	Kinds of Guarantee, Rights of Surety, Discharge of Surety	4	K3 (Ap)	Lecture and case study	Case note writing and corrections
	3	Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee	4	K3 (Ap)	Lecture and case study	Quiz (Near Pod)
	4	Law of Pledge – Meaning – Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	4	K3 (Ap)	Lecture with case study and examples	Question bank Preparation
	Unit V					
V	1	Sale of Goods Act 1930: Definition of Contract of Sale – Formation Essentials of Contract of Sale -	5	K1(R)	Brainstorming	ClassTest
	2	Conditions and Warranties - Transfer of Property –	4	K1(R)	Lecture with Group discussions	Quiz(Slido)

	3	Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	6	K2(U)	Lecture with examples	Quiz and Continues Internal Assessment
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Course Focusing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**

Activities (Em/ En/SD): Collect and review the current case studies related to Indian Contract Act-1872 and Indemnity and Guarantee (Special Contract) - **Skill Development**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Assignment:

A study of Minors capacity to contract (Professional Ethics)

A study on the effect of consent obtained by Fraud on the validity of contract (Professional Ethics)

Overview of various modes of discharge of a contract with relevant case laws. (Professional Ethics)

Seminar Topic: (if applicable)

Sample questions (minimum one question from each unit)

Part A

6. The law laid down in the Acts of Parliament is called as_____.
- a) Common law b) Equity law c) Statute Law
7. An agreement not enforceable by law is said to be _____
- a) Void b) voidable c) valid
8. When the promisee refuses to accept performance from the promisor who offers to perform, it is _____
- a) attempted performance b) vicarious performance c) frustration of contract
9. A contract of indemnity is a
- a) Contingent contract b) wagering contract
- c) quasi-contract d) void agreement
10. In an agreement to sell, the ownership in goods is transferred from the seller to the buyer.

True /False

Part B

6. Define 'Law'.What is the need for the knowledge of law?
7. Enumerate Essential of a Valid Contract.
8. What do you understand by performance of contract? and what are the rules of law relating to time and place of performance of contract?
9. What is a continuing guarantee? When and how is it revoked?
10. Illustrate the conditions and warranties implied by law in a contract for the sale of goods.

Part C

6. What are the sources of Indian 'Mercantile' Or 'Commercial' Law?
7. Interpret the legal rules as to consideration.
8. Explain breach of contract as a mode of discharge of contract.
9. Explain and illustrate the distinction between a contract of indemnity and a contract of guarantee.
10. State the rules as to the ascertainment of price in a contract of sale. Are stipulations as to time of payment the essence of a contract of sale?

Dr.G.Sahaya Shiny

Course Instructor

Dr.S.Mary Pearly Sumathi

Head of the Department

Teaching Plan for the Academic Year 2023-2024

Semester : II Elective II

Name of the Course : Business Environment

Subject code : AU232EC1

No. of Hours per Week	Credit	Total No. of Hours	Marks
4	3	60	100

Objectives:

1. To understand the nexus between environment and business (knowledge)
2. To know the Political Environment in which the businesses operate. (skill)

On the successful completion of the course, students will be able to:		
1.	remember the nexus between environment and business.	K1
2.	apply the knowledge of Political Environment in which the businesses operate.	K3
3.	analyze the various aspects of Social Environment.	K1&k2
4.	evaluate the parameters in Economic Environment.	K3
5.	create a conducive environment for business to operate globally.	K2 &k3

Module

Total contact hours -60 (including lecture, assignment and tests)

Unit	Module	Topics	Lecture hours	Cognitive level	Pedagogy	Assessment/Evaluation
Unit I						
	An Introduction					

I	1	The Concept of Business Environment - Its Nature and Significance –	3	K1(R)	Brainstorming	Online Assessment through Slido
	2	Brief Overview of Political – Cultural –	2	K1 (R)	Lecture method	Interaction in the Classroom(Nearpod)
	3	Legal – Economic and Social Environments	3	K1(R)	Lecture method	
	4	and their Impact on Business and Strategic Decisions.	4	K1 (R)	Lecture method With PPT	Quiz questioning in the classroom(Direct)
Political Environment						

II	1	Political Environment	4	K3(Ap)	Lecture method with experiential learning	Online Quiz
	2	Government and Business Relationship in India	4	K3(Ap)	Lecture method with experiential learning	Open Book Test
	3	Provisions of Indian Constitution Pertaining to Business	4	K3(Ap)	Lecture method and Group	Assignment

					Discussion	
III	Social and Cultural Environment					
	1	Social and Cultural Environment Impact of Foreign Culture	4	K2(U)	Lecture method	Question Bank
	2	Castes and Communities Linguistic and Religious Groups	4	K2(U)	Lecture method with Examples	
	3	Types of Social Organization Social Responsibilities of Business.	4	K1(U)	Lecture method	BrainStorming
	Economic Environment					

IV	1	Economic Environment Economic System and their Impact on Business	4	K3(Ap)	Lecture method with Group Discussion	Assignments
	2	Macro-Economic Parameters like GDP - Growth Rate Population	4	K3(Ap)	Lecture method with Group Discussion	Class Test
	3	Urbanization Fiscal Deficit Plan Investment Per Capita Income and their Impact on Business Decisions	4	K3(Ap)	Brainstorming	Group Discussion
		Technological Environment				
	1	Technological Environment Meaning- Feature OF Technology	4	K2(U)	Lecture method with experiential learning	Interaction in the Classroom(Nearpod)
	2	Sources of Technology Dynamics-Transfer of Technology			Blended	Online Assessment through Slido

V		Impact of Technology Globalization	4	K3(Ap)	Classroom	
	3	Status of Technology in India- Determinants of Technology Environment.	4	K2(U)	Blended Classroom	Group Discussion

Course Focusing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**

Activities (Em/ En/SD): Discuss the Types of own Personalities.(Skill Development)

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Human Values**

Assignment:

- ❖ Impact of foreign culture
- ❖ Impact of Technology on Globalization

Sample questions (minimum one question from each unit)

Part- A

1. Profit making is the _____ of any business enterprise.
a) Primary goal b) Secondary goal c) Objective d) Aim
2. Political environment refers to the influence exerted by the _____ political institutions.
a) Legislation b) Executive c) Judiciary d) All of the above
3. Legislature is the most powerful institutions. (True/False)
4. The social structure of Indian society is comprised of various socio-religious institution. (True /False)
5. Capitalism is an economic system characterized by _____.

Part- B

1. Recall the concept of Business Environment.

2. Identify the Government and business relationship in India.
3. Describe the impact of foreign culture in business.
4. Generalise the Macro Economic Parameters like GDP
5. Express the features of Technology.

Part-C

1. Determine the Nature and significance of Business environment.
2. Illustrate the provisions of Indian Constitution pertaining to business.
3. Outline the Linguistic and Religious groups in social and cultural environment.
4. Identify the Growth rate population in India.
5. Discuss the impact of Technology on Globalization.

Dr.G.Hesil Jerda

Dr. S.Mary Pearly Sumathi

Course Instructor

Head of the Department

Teaching Plan for the Academic Year 2023-2024

Semester : IV Major Core-V
 Name of the Course : Costing
 Subject code : AC2141

Hours / Week	Credits	Total Hours	Marks
6	5	90	100

Objectives

1. To impart knowledge on concepts, methods and techniques of costing
2. To give in-depth knowledge on materials, labour and overhead costing

Cos.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the concepts, methods and techniques of costing accounting	5	K2(Un)
CO-2	construct cost sheet, Tender, Quotations	5	K3(Ap)
CO-3	prepare stores ledger using FIFO, LIFO, simple and Weighted average methods as tools for material control	5	K3(Ap)
CO-4	understand the procedure of allocation, classification & absorption of overheads	5,10	K4(An)

Modules

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

Unit	Section	Topics	Lecture hours	Cognitive Level	Pedagogy	Assessment/Evaluation
	Unit I – Introduction					
	1.	Cost accounting:	3	K2(U)	Lecture,	Short test

1		Objectives – Functions - Financial accounting vs. Cost accounting			Discussion.	
	2.	Advantages- Limitations - Essentials of good costing system - Installation - Practical difficulties –	3	K2(U)	Lecture, group Discussion	Preparation of Questions
	3.	Methods - Techniques/types of costing - Classification of costs - Cost unit - Cost centre -Profit centre-Cost control- Cost reduction -Cost audit -	3	K2(U)	Lecture with Group Discussions	Giving multiple choice questions.
	4.	Preparation of cost sheet –. Tender and Quotation	3	K2(U)	Lecture with problem solving	Class test Formative Assessment
II	Unit II -Material and Purchase Control					
	1.	Material control :Objectives- Essentials- Advantages- -	3	K3(Ap)	Lecture Discussion	Quiz(Slido)
	2.	Purchase department: Centralized and decentralized	3	K3(Ap)	Lecture with problem Solving	Class Test

	3.	Types of stores- Stock levels: Minimum stock level-Maximum stock level: Reorder level- Danger level-	3	K3(Ap)	Lecture with problem Solving	Quiz (Near Pod)
	4.	EOQ (Economic Order Quantity)- Average stock- Inventory system Periodic and perpetual-Bin card-	3	K3(Ap)	Lecture with problem Solving	Assignment (Google Classroom)
	5.	Methods of material & issues (FIFO, LIFO, HIFO, Base stock. Simple average, Weighted average and Standard price).	3	K3(Ap)	Lecture with problem Solving	Formative Assessment
	Unit III- : Labour Cost					
Quil I	1	Time and Motion study: Objectives Advantages -Job evaluation: Methods -Method of time keeping & time booking,	2	K3(Ap)	Lecture with problem Solving	Quiz (Slido)
	2.	.Idle time: Causes -Control - Accounting treatment	3	K3(Ap)	Lecture with problem Solving	Class Test

	3.	Over time Accounting treatment -Labour turnover : Causes Methods of reducing labour turnover- Labour turnover rate- Cost of labour turnover rate	3	K3(Ap)	Lecture with problem Solving	Open Book Test
	4.	Methods of remuneration (Halsey,Rowan,Taylor, Merrick Gantt task& Bonus plan).	3	K3(Ap)	Lecture with problem Solving	Group Discussion. Formative Assessment
	Unit IV- Overheads and Reconciliation					
	1.	Allocation- Classification- Collection- Departmentalisation	2	K4(A)	Brainstorming	Class test (Slido)
	2.	Absorption: Under and over absorption- Methods of absorption	3	K4(A)	Group Discussion	Class test
IV	3.	Computation of machine hour rate (Simple problems only).	4	K4(A)	Lecture with Problem Solving	Short test
	4.	Reconciliation of	4	K4(A)	Lecture with	Assignment

		cost and financial statement: need-procedure-memorandum of reconciliation			Problem Solving	Formative Assessment
V	Unit V-Process Costing					
	1.	Process costing Meaning- Process costing Vs Job Costing, advantages Disadvantages- -	5	K5(E)	Lecture Discussion	Seminar
	2.	Costing procedure-Losses and gains in process	5	K5(E)	Lecture with Problem solving	Class test
	3.	Normal loss Abnormal loss Abnormal gain or effectiveness- Scrap-Defective (Simple problem only).	4	K5(E)	Lecture Group Discussion	Short test Formative assessment.

Course Focusing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**

Activities (Em/ En/SD): Calculating sacrificing ratio, Goodwill (Special Contract) - **Skill Development**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Assignment:

Calculation of FIFO , LIFO and HIFO (Professional Ethics)

Doing problems on Methods of Remuneration (Professional Ethics)

(Professional Ethics)

Seminar Topic: Process costing Vs Job Costing

PART A

Answer All the questions

I .Choose the best answer

1. The prime cost plus variable overheads is known as
a) Cost of sales b) Production cost c) Total cost d) Marginal cost
2. An example of fixed cost is_____.
a) Direct material cost b) Works manager's salary
c) Depreciation of machinery d) Chargeable expenses
3. Under Gantt task and bonus plan no bonus is available to a worker if his efficiency is below_____.
a) 100% b) 50% c) 75% d) 66 %

State the following statements are True or False:

4.Over - absorption or over-recovery and under-absorption or under recovery of overheads means overheads shown in costing are more or less than that shown in financial accounts.

True/ False.

5.Process Costing is applied in garment industry.

True/ False

PART B

Answer All the questions

1. Write short notes on:
i) Sunk cost
ii) Opportunity cost
2. Find Re-order quantity from the following details:
Maximum stock level :21,000 units
Re-order level : 15,000 units
Minimum consumption : 2,000 units
Minimum reorder period : 2days
3. The following information is extracted from the records of a company for the month of Oct.2011:

Number of employees at the beginning of the month 950

Number of employees at the end of the month 1,050

Number of employees resigned 10

Number of employees discharged 30

Number of employees replaced in the vacancies 20

Number of employees appointed due to expansion scheme 120

Calculate the monthly labour turnover rate and the equivalent annual rates under the three methods of labour turnover measurement.

4. From the data given below, compare machine hour rate:

Cost of the machine Rs.90,000

Installation charges Rs.10,000

Estimated scrap value Nil

Estimated repair charges per year Rs. 1,000

Estimated working life of the machine 10,000 hours

Standing charges allocated to the machine per year Rs.6,000

Estimated working allocated to the machine per year 2,000 hours

Power consumption of the machine is 20 units per hour and the rate of power per 100 units is Rs.10.

5.Mr. Ram Kumar produces the product Tom which goes through three distinct processes. The following information is available from his accounts:

Items	Process I	Process II	Process III
	Rs.	Rs.	Rs.
Direct material	10,000	6,000	4,000
Direct wages	4,000	2,000	2,000
Direct expenses	8,000	4,000	2,000

Indirect expenses incurred are Rs.8,000 which are recovered on the basis of 100% of direct wages. You are required to prepare process accounts.

PART C

Answer All the questions

1.Explain the different methods of costing.

2.From the following information, calculate:

(a) Maximum stock level

(b) Minimum stock level

(c) Re-order level (d) Average stock level

Minimum consumption 240 units per day

Maximum consumption 420 units per day

Normal consumption 300 units per day

Re-order quantity 3,600 units

Re-order period 10-15 days

Normal re-order period 12 days

3. It takes 9 hours to complete a job under time rate system. But the same job requires only 6 hours for its completion under piece rate system. Assume daily wages at Re.1.00 per hour, the cost of materials Rs.4 and other general overheads 150% of wages. Calculate the cost of production under:

(a) Piece rate system (b) Rowan plan (c) Halsey Plan

4. From the following figures, prepare a reconciliation statement.

Cash books

Financial books

Rs.	Rs.	
Profit	50,000	?
Marketing overheads	8,000	8,000
Provision for bad debts	-	5,000
Factory overheads	8,500	7,000
Director's fees	-	2,000
Income tax paid	-	15,000
Rent of own premises	6,000	-
Depreciation	11,250	12,000
Share transfer fees (cr)	-	1,000
Administrative overheads	5,000	8,000

5. Product B is obtained after it passes through three distinct processes. The following information is obtained from the accounts for the year ending 31 st December 2013.

Items	Total Rs.	Process		
		I (Rs.)	II (Rs.)	III (Rs.)
Direct materials	7,542	2,600	1,980	2,962
Direct wages	9,000	2,000	3,000	4,000

Production overhead	9,000	-	-	-
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1,000 units at Rs.3 each were introduced to process I. There was no stock of materials or work – in – progress at the beginning or end of each process. The output of each process passes to the next process and finally to finished stores. Production overheads are recovered

on 100% of direct wages. The following additional data are obtained:

Process	Output during the week	Percentage of normal loss to input	Value of scrap per unit(Rs.)
I	950	5%	2
II	840	10%	4
III	750	15%	5

Prepare process cost accounts with abnormal loss and gain.

Dr.G.Sahaya Shiny
Course Instructor

Dr. S. Mary Pearly Sumathi
Head of the Department

Teaching Plan for the Academic Year 2023-2024

Semester : IV Major Core VI
 Name of the Course : Business Communication
 Subject Code : AC2142

Hours/Week	Credits	Total Hours	Marks
5	4	75	100

Objectives

1. To facilitate and to make students understand the basic techniques of communication
2. To train the students to improve their communication skill

Course Outcomes

COs	Upon completion of this course the students will be able to	PSO Addressed	CL
CO-1	learn the way to overcome communication barriers	6	U
CO-2	develop progressive skills in the usage of business communication	6	U
CO-3	practice modern forms of communication	6,8	A
CO-4	draft job application and curriculum vitae	8	C
CO-5	attend interview and participate in Group Discussion with confidence	6,8	A
CO-6	construct technology-aided communication	6	A

Modules

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

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment/Evaluation
	Nature of Business Communication					
	1	Definition – Nature – Characteristics – Objectives / Purposes – Importance -	4	K1 (U)	Lecture and Discussion	MCQ

I		Process of Communication -				
	2	Barriers to Communication - Overcoming Barriers to Communication -	4	K1 (U)	Lecture using chalk and talk	Creative writing
	3	Principles of Effective Communication -Self development and Communication - Tips for Self- development.	5	K1 (U)	Mind mapping and Lecture	Short questions
II	Forms of Communication					
	1	Verbal Communication - Non- verbal Communication –	3	K1 (U)	Lecture and Discussion	MCQ
	2	Dimensions of Communication – Formal and Informal Communication –	5	K1 (U)	Mind mapping and Lecture	Short Essay
	3	Listening as a Tool of Communication: Process of Listening, Approaches to Listening, Barriers to Effective Listening,	6	K1 (U)	Lecture and Discussion	Student presentation
	4	Tips for Effective Listening.	7	K1 (U)	Lecture and Discussion	Short test
	Technology –Aided Business Communication					
	1	Introduction – Implication of Technology on Modern Business.	4	K1 (U)	Lecture and Discussion	MCQ

III	2	Impacts of Technology- Aided Communication on Business Enterprises –	5	K1 (U)	Mind mapping and Lecture	Concept definition
	3	–Modern Communication Devices: Electronic Mail – Format – Sample E-mail, Fax and Scanner, Computers, Internet, Teleconferencing, Audio Conferencing, Video Conferencing, Computer Conferencing, Website, Mobile Phone – Multimedia and Hypermedia Applications	5	K1 (U)	PPT	Short Essay
	Business Letter Writing					
IV	1	Introduction - Types of Letters – Importance / Advantages of Business Letter – Essentials of a Good Business Letter -,	5	K1 (U)	Lecture and Discussion	MCQ
	2	Structure of Business Letter Tips for Clear Writing / Craft of Business Letter Writing Sample Letters of Enquiries	6	K1 (U)	PPT	Short Essay
	3	Quotations (Replies to Enquiries), Orders and Cancellation of Orders, Complaints and Replies to Complaints, Circular and Sales Letters- Modern Techniques.	5	K1 (U)	Peer Tutoring	Quiz

Job Applications and Interview Skills						
V	1	Job Application and Curriculum Vitae -Tips for writing an application letter and CV	2	K1 (U)	Lecture and Discussion	MCQ
	2	References and Testimonials— Group Discussion :Purpose, Tips for Effective Participation in GD for job selection	4	K1 (U)	Mind mapping and Lecture	Short Essay
	3	Qualities looked for in Group Discussion, Strategies for GDs: Do's and Don'ts—Job Interviews.	5	K1 (U)	Lecture and Discussion	True/ false questions

Skill Development

1. List out some important barriers to effective communication and listening
2. Write a letter of order stating the products you need in a columnar form
3. Analyse the importance of modern communication devices
4. Prepare a suitable curriculum vitae for the post of a Manager.
5. Discuss the need of group discussion.

Part-A

Fill in the blanks

1. Any communication using words is _____ communication.
2. Non verbal communication can be classified into _____ and _____.
3. Right style and vocabulary is one of the prerequisites for the following type of communication.
4. Immediate feedback is possible in case of written communication. Is this statement True?

5. Clear thinking and precise expression go hand in hand.

Part-B

1. Distinguish between paralanguage and proxies.
2. Distinguish downward communication from upward communication.
3. Explain the points to be remembered for effective use of informal channels of communication.
4. Write a note on Fax.
5. What is written communication?

Part - C

1. What do you mean by Listening Skill? Explain the tips for effective listening?
2. Discuss informal channel of Communication.
3. What do you understand by Paralanguage? Explain
 4. Compare Downward Communication with Upward Communication.
 5. What is meant by “communication is a two way process”

Dr. S.Mary Pearly Sumathi
Course Instructor

Dr. S. Mary Pearly Sumathi
Head of the Department

Teaching Plan for the Academic Year 2023-2024

Semester : IV **Elective - II**
Name of the Course : E- Commerce
Subject code : AC2045

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

Objectives:

1. To enable the students, understand the basic concepts and elements of E-Commerce.
2. To give an in-depth knowledge regarding E-Payment methods and security tools.

Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	differentiate traditional commerce from electronic commerce	PSO - 5	K2 (U
CO-2	identify the types of technologies and networks	PSO - 5	K2 (U
CO-3	describe various Security Tools, Firewalls and protocols	PSO - 5	K2 (U
CO-4	utilize various E-Payment methods	PSO - 5	K3 (A
CO-5	perform various online operations	PSO - 5	K3 (A

Module

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

Uni	Mo	Topic	Teaching hours	Cognitive Level	Pedagogy	Assessment/Evaluation
Introduction to E-Commerce						
	1	Meaning - Definition - Evolution of E –	2	K2 (U)	Brain storming	

I		Commerce -			method , Introductor y session	Concept explanation
	2	Difference between Traditional commerce and E- commerce	2	K2 (U)	Lecture using videos	Short test
	3	Advantages and Disadvantages	3	K2 (U)	Lecture and Discussion	MCQs - Slido
	4	Impact – Challenges - Issues in implementing E- Commerce	4	K2 (U)	Lecture using PPT	Class test
Types of Internets Technologies						
II	1	Major categories of E Commerce	2	K2 (U)	Lecture using videos	Submission on Assignment on Application of E- commerce
	2	Applications of E Commerce	2	K2 (U)	Lecture and Discussion	Class test - Quizzes
	3	Technologies of E Commerce	2	K2 (U)	Lecture using PPT	MCQ - Mentimeter
		Overview of interne applications – Component –	2	K2 (U)	Lecture using videos	Short test
		Types of Networks : Loca Area Network (LAN)- Metropolitan Area Network (MAN) – Wide	2	K2 (U)	Lecture and Discussion	Exhibiting the Models on LAN,WAN and MAN

		Area Network (WAN) Wireless Networks: Dia Up – Broadband – Wi-Fi.				
Security Tools and Firewalls						
III	1	Encryption – Decryption Data Encryption Standard	3	K2 (U)	Lecture using videos	MCQ – Whats App Poll
	2	Digital Signature Properties of Digital signature	3	K2 (U)	Lecture and Discussion	Short test
	3	OSI Reference Model Network security	2	K2 (U)	Lecture using PPT	Class test
	4	Firewalls – Types Protocols – Types	4	K2 (U)	Lecture using videos	Multiple choice questions - google form
		Security Tools - E Security: Threats Protection.	3	K2 (U)	Lecture and Discussion	Mind mapping
Electronic Payment System						
IV	1	Meaning – Basic steps of an online payment prepaid and post-paid online payments –	4	K3 (A)	Lecture and Discussion	Preparation of album (E- payments)
	2	Types of Electronic payment Systems: E-Cash – E-Cheques – E-Wallets Credits card –Debit card Smart card – Micro payment – stored value cards – Charge cards	10	K3 (A)	Team Teaching using PPT	MCQ

	3	Net Banking: Meaning Advantages – Disadvantages – EDI.	4	K3 (A)	Lecture using PPT	Short test
Electronic Commerce Catalogs						
V	1	Online Catalogs: Electronic White pages – Electronic Yellow pages – Third party Directories –	4	K3 (A)	Blended Classroom	Practical exposure to booking on line ticket and purchase of goods via online shopping
	2	Business to consumer applications: Electronic retailing – Electronic Storefronts – Electronic malls- E-tailing	5	K3 (A)	Lecture using PPT	Short test
	3	Service industries: Cyber Banking – Currency Banking – Online job Market	5	K3 (A)	Lecture using videos	Class test
	4	Business Modules in E- Commerce: A2B, B2B, C2B	7	K3 (A)	Lecture using PPT	Multiple choice questions by using google form

Course Focussing on Employability/ Entrepreneurship/ Skill Development :Skill Development
Activities (Em/ En/SD): Purchase the text book through online.

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment
Sustainability/ Gender Equity): Professional Ethics and Environment Sustainability

Activities related to Cross Cutting Issues: Search and write the names of five reliable online shopping
websites

Assignment : Prepare an album showing electronic payment devices

Seminar Topic: Problems and prospects of e-commerce.

Sample questions

Choose the correct answer:

1. E-commerce is defined as the _____ exchange of business information.
a) Hard copy b) paperless c) manual d) all of these
2. E-commerce doesn't allow _____ of goods.
a) Physical inspection b) 24x7 service c) comparability d) wide choice
3. Which are not the benefits of net banking?
a) Convenience b) Ease of monitoring c) Transfer Service d) Security Measures
4. Which type of network is suitable for covering a town or city?
a) LAN b) MAN c) WAN d) PAN

Fill in the blanks

5. _____ is the direct sale of products through storefronts and malls designed in the catalog format or auctions
6. _____ job market is suitable for technology-oriented jobs.
7. _____ refers to a telephone directory of businesses.

Say True or False.

8. E-Commerce is easy to expand the size of the market from regional to international level.
9. The process of converting ciphertext into original plaintext is called Encryption.
10. Walmart is an example of electronic storefronts

Part – B

1. What are the impacts of E-commerce?
2. Discuss the challenges in E-commerce.
3. Write a note LAN.
4. Write a note on WAN.
5. What is OSI reference model?

6. What do you mean by protocols?
7. Discuss on prepaid online payment
8. Discuss on postpaid online payment?
9. Write a short note on cyber banking.
10. Write a short note on electronic retailing.

Part – C

1. Distinguish between Traditional Commerce Versus E commerce.
2. State the Advantages and disadvantages of E-commerce.
3. Explain in details the various application of E-commerce.
4. Discuss the various categories of E-commerce business with the suitable examples.
5. What is digital signature and state its various properties?
6. What is fire wall and discuss its various types?
7. Explain about the various types of electronic payment System.
8. What is Net Banking and how it operates in the contemporary world with its advantageous and disadvantageous?
9. How will you place an order in Amazon to purchase a hand bag for your friend with a suitable diagram.
10. Discuss in details about online catalogs that are operated by e-tailers in the 21st century.

Dr. Braba

Course Instructor

Dr. S. Mary Pearly Sumathi

Head of the Department

Teaching Plan for the Academic Year 2023-2024

Semester : VI Major Core-XI
 Name of the Course : Management Accounting
 Subject code : AC2161

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

Objectives:

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

CO No	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	evaluate the financial statement analysis for strategy decision making.	PSO 1	K5(E)
CO-2	examine the solvency, turnover and liquidity of a business by using ratios	PSO 3	K4(An)
CO-3	analyse the pattern of sources and application of funds	PSO 5	K4(An)
CO-4	able to prepare various budgets for the proper functioning of an organisation	PSO 4	K1(R)
CO-5	evaluate the cash flow and fund flow position of the organisation	PSO 4	K5 (E)

Module

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

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment evaluation
I	Introduction to management accounting					
	1	Meaning, Nature and Scope, Relationship	2	K1	Lecture with PPT	Assignment,

		between financial Accounting				
	2	Relationship between Cost accounting, Management Accounting and Financial Accounting	2	K1	Discussion	Short test,
	3	Role of Management accounting in the present scenario, meaning and concept of Financial Analysis	4	K2	Lecture	MCQ
	4	Types, Techniques of financial analysis – comparative financial statement	5	K2	Discussion	
	5	Common size Financial Statement Trend Analysis	3	K5	Lecture with problem Solving	Problem solving
II	Ratio Analysis					
	1	Meaning, Advantages and Limitations,	3	K1	Lecture	Assignment,
	2	Calculation and interpretation of Ratios	3	K4	Peer group Discussion	Problem solving,
	3	Profitability, Activity,	4	K4	Group discussion	Short test,
	4	Liquidity and Solvency Ratios.	5	K4	Lecture with PPT	Formative Assessment

III	Funds Flow and Cash Flow Analysis					
	1	Meaning, Advantages and Limitations, Preparation of Fund flow statement	3	K2	Lecture	Quiz ,
	2	Steps involved in preparation of Fund flow statement, Preparation of Schedule of changes in working capital	3	K2	Brain storming	Short test
	3	Statement of sources and Application of Funds, Meaning, Comparison between fund flow and cash flow statements,	4	K4	Lecture	Assignment,
	4	Preparation of Cash Flow Statement and Cash from operation	4	K4	Lecture with problem Solving	Problem Solving
IV	Marginal Costing					
	1	Meaning of Marginal costing – Characteristics, Advantages, Limitations	2	K2	Discussion	Quiz,
	2	Marginal Costing and Absorption Costing, Cost Volume, Profit Analysis	5	K2	Lecture	Oral test,
	3	Important concepts and terms in CVP Analysis	3	K4	Lecture	Formative assessment

		Fixed Cost				
	4	Variable Cost, Contribution, Profit Volume Ratio, Margin of Safety	2	K4	Discussion	Assignment,
	5	Break Even Analysis and Break-Even Point	4	K4	Lecture	Problem solving,
	6	Application of Marginal Costing Techniques	4	K4	Discussion	Problem solving,
V	Budget and Budgetary Control					
	1	Meaning, Essentials and Limitations of budgetary control	2	K2	Lecture	Objective type questions,
	2	Classifications of budgets	2	K2	Brain storming	Formative Assessment
	3	Production of budgets	3	K4	PPT	Short test ,
	4	Sales Budget, Production Budget, Cash Budget, Flexible Budget	3	K5	PPT	Problem Solving.

Course Focusing on Employability/ Entrepreneurship/ Skill Development: **Skill Development**

Activities (Em/ En/SD): Calculating sacrificing ratio, Goodwill (Special Contract) - **Skill Development**

Course Focusing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): **Professional Ethics**

Assignment: Calculation of Marginal Costing and Absorption Costing (Professional Ethics)

Doing problems on Preparation of Cash Flow Statement and Cash from operation (Professional Ethics)

Seminar Topic: Relationship between Cost accounting, Management Accounting and Financial Accounting

PART A

Answer All the questions

I. Choose the best answer

1. Trend analysis is significant for _____
- a) Forecasting and budgeting b) Profit planning
c) Capital rationing d) Working capital management
2. Solvency ratios indicate _____
- a) Credit worthiness b) Activity
c) Profitability d) Liquidity

Fill in the blanks

3. An arithmetic expression of relationship between two variables is _____.
4. A higher P/V Ratio reflects _____ profitability.

State the following statements are True or False:

5. Flow of funds means increase or decrease of working capital.

PART B

Answer All the questions

3. Enumerate the nature of management accounting.
4. Ascertain the gross profit ratio from the following particulars:

Gross Profit	- Rs.27,000
Cost of sales	- Rs.33,000
Opening stock	- Rs.12,000
Closing stock	- Rs.16,000

5. From the following, prepare a statement showing changes in the working capital during 2018:

Balance Sheets of XYZ as on 31st December

Liabilities	2017	2018	Assets	2017	2018
	Rs.	Rs.		Rs.	Rs.

Capital					
Equity share capital	1,50,000	1,50,000	Fixed assets	1,60,000	2,25,000
Preference share capital		1,00,000	Investments		10,000
Reserves and surplus:			Current assets:		
General reserve	40,000	50,000	Stock	30,000	50,000
Profit and Loss A/c	35,000	80,000	Debtors	30,000	50,000
Current liabilities:			Bills receivable	7,000	4,000
Creditors	30,000	20,000	Prepaid expenses	10,000	23,000
Bills payable		4,000	Cash	30,000	20,000
Bank overdraft	5,000		Advances	21,000	61,000
Provision for taxation	8,000	13,000			
Proposed dividend	20,000	26,000			

6. From the following information, find out the amount of profit earned during the year using marginal costing technique:

Fixed cost	Rs.5,00,000
Variable cost	Rs.10 per unit
Selling price	Rs.15 per unit
Output level	1,50,000units

7. Shri Ram Company Ltd., manufactures two products X and Y. It's sales department has three divisions; East, West, North, Preliminary sales budgets for the year ending 31st December 1999 based on the assessments of the divisional managers were:

Product X: East – 3,00,000 units: West – 6,00,000 units and North – 1,50,000 units

Product Y: East – 4,00,000 units: West – 5,00,000 units and North – Nil

Sales price = X . Rs.5 and Y: Rs.4 in all areas.

Arrangements are made for the extensive advertising of products X and Y and it is estimated that East division sales will increase by 1,50,000 units. Arrangements are also made to advertise and distribute product Y in the Northern area in the second half of 1999 when sales are expected to be 6,00,000

units. Since the estimated sales of the West division represented an unsatisfactory target, it is agreed to increase both the estimates by 20%.

Prepare a sales budget for the year to 31st December 2008.

PART C

Answer All the questions

1. From the following profit and loss account and balance sheet of green ltd., for the year ended 2018 and 2019, you are required to prepare a comparative income statement and a comparative balance sheet.

Profit and loss A/c

Particulars	2018	2019	Particulars	2018	2019
To cost of goods sold	1,20,000	1,50,000	By net sales	1,60,000	2,00,000
To operating expenses:					
Administrative	4,000	4,000			
Selling	6,000	8,000			
To net profit	30,000	38,000			
	1,60,000	2,00,000		1,60,000	2,00,000

Balance sheet as on 31st December

Liabilities	2018	2019	Assets	2018	2019
Equity share capital	80,000	80,000	Land	20,000	20,000
Preference share capital	60,000	60,000	Buildings	60,000	54,000
General reserve	40,000	49,000	Plant	60,000	54,000
8% debentures	20,000	30,000	Furniture	20,000	28,000
Bills payable	10,000	15,000	Cash	20,000	28,000
Sundry creditors	30,000	40,000	Debtors	40,000	60,000
Tax payable	20,000	30,000	stock	40,000	60,000

	2,60,000	3,04,000		2,60,000	3,04,000
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2. The following figures relate to a company for the year ending 2018:

Particulars	Rs.	Particulars	Rs.
Sales	5,20,000	Selling and distribution expenses:	
Purchases	3,22,500	Salaries	15,300
Opening stock	76,000	Advertising	4,700
Closing stock	98,500	Travelling	2,000
Sales returns	20,000	Administrative expenses:	
Non-operating incomes:		Salaries	27,000
Dividends	9,000	Stationery & postage	2,500
Profit on sale of shares	3,000	Rent	2,700
Non-operating expenses:		Depreciation	9,300
Loss on sale of assets	4,000	Other charges	16,500
		Provision for tax	40,000

You are required to:

- i. Arrange the above figures in a form suitable for analysis.
- ii. Calculate the following ratios
 - a) Gross profit Ratio
 - b) Operating ratio
 - c) Operating profit and
 - d) Net profit ratio

3. Explain the steps involved in preparation of fund flow statement.

4. The following information are obtained from the records of a factory:

Sales (4,000 units @ Rs.25 each)	1,00,000
Variable cost	72,000
Fixed cost	16,800

Calculate:

- i. P/V Ratio
- ii. Break – Even Sales
- iii. Margin of Safety
- iv. What additional units should be sold to obtain the same amount of profit if the selling price is reduced to Rs.20

5. ABC Company Ltd., has given the following particulars. You are required to prepare a cash budget for the three months ending 31.12.2009.

Months	Sales Rs.	Materials Rs.	Wages Rs.	Overheads Rs.
August	20,000	10,200	3,800	1,900
September	21,000	10,000	3,800	2,100
October	23,000	9,800	4,000	2,300
November	25,000	10,000	4,200	2,400
December	30,000	10,800	4,500	2,500

i. Credit terms are:

Sales / Debtors - 10% sales are on cash basis, 50% of the credit sales are collected next month and the balance in the following month.

Creditors - Materials 2 months

- Wages 1/5 months

- Overheads ½ months

ii. Cash balance on 01.10.2009 is expected to be Rs.8,000

iii. A machinery will be installed in August 2009 at a cost of Rs.1,00,000. The monthly instalment of Rs.5,000 is payable from October onwards.

iv. Dividend at 10% on preference share capital of Rs.3,00,000 will be paid on 1st December 2009.

v. Advance to be received for sale of vehicle Rs.20,000 in December.

vi. Income tax (advance) to be plaid in December Rs.5,000.

Dr.G.Hesil Jerda
Course Instructor

Dr.S.Mary Pearly Sumathi
Head of the Department

Teaching Plan for the Academic Year 2023- 2024

Semester : VI

Major Core:XII

Name of the Course : Industrial Law

Subject code : AC2162

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

1. To create awareness on industrial regulations and its impact on the Indian Economy.
2. To familiarize students with the provisions of various Acts relating to industries.

Course Outcome

CO No	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the measures taken for the welfare of the employees under Factories Act 1948	PSO 2	U
CO-2	gain knowledge about procedure for registration and cancellation of Trade Union under Trade Union Act 1926	PSO 2	U
CO-3	describe the impact of industrial regulations on Indian Economy	PSO 2	U
CO-4	calculate the compensation for disabilities as per law	PSO 2	E
CO-5	recognize the need of ESI and ESN Course	PSO 2	U
CO-6	identify the provisions in Bonus Act & Industrial Employment Act	PSO 2	U

MODULE

Total contact Hours: 90 (Including lecture, assignments and tests)

Unit	Section	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment
Unit I- Law Relating to Factories						
I	1.	The Factories Act 1948 -The standing of factories by getting Approval, license and registration Health Safety and Welfare	5	K2 (U)	Brainstorming with Lecture	Simple questions.

		Precisions				
	2.	Working Hours and Annual Holidays Leave with wages and special privileges to child Labourer.	5	K2 (U)	Lecture with Illustrations	Assignment work.
	3.	Special provision regarding women adolescents and young Persons Clarifying surgeons, Inspector and offences Penalties.	5	K2 (U)	Lecture with case study	Assessment through Slido
	4.	Trade Union formation, The rules of Trade Union, The procedure of registration and privileges. The type of funds of utility Amalgamation, Dissolution rules.	5	K2 (U)	Lecture with Group discussion.	Short test in Nearpod

Unit II Social Security to Employees

II	1.	Defenses before and after passing of compensation Act, (The doctrines Employers liability.	5	K2 (U)	Various case and examples	Quiz given.
	2.	Disablement and its types Determination of compensation for various disabilities.	5	K2 (U)	Lecture with case study	Doing problems and calculating compensation
	3.	Commissioner and distributing compensation Offences and penalties.	3	K2 (U)	Lecture with case study	Class test
	4.	Employee's status	5	K2 (U)	Lecture with	Quiz

		insurance corporation standing committee and Medical Benefits concerned Raising E.S.I. fund and its utility.			examples	through Neapod
	5.	The contributions of employees and employees Inspectors, The various benefits	4	K2 (U)	Lecture with discussion.	Group discussions.
	6.	The E.S.I. Court, powers Appeals, offences and penalties.	2	K2 (U)	Lecture with discussion.	Continuous Internal Assessment

Unit III Industrial Peace and Welfare

III	1.	The Industrial Dispute Act 1947 - Definition Authorities - Voluntary reference of dispute by arbitrators	5	K2 (U)	Lecture with case study	Preparing tabular form for various functions.
	2.	Strikes (Illegal and legal) Lock-out / lay-off Retrenchment - Closure and transfer - Offences and penalties.	5	K2 (U)	Lecture and Questioning about various strikes.	Quiz.- Slido
	3.	The Minimum wages Act 1948 - Object of the Act Application - Definition Advisory board	4	K2 (U)	Discussions and clarifications	Preparing scheduled employments
	4.	Committees wages Revision of wages Payment of wages Different kinds of wages Offences and penalties	4	K2 (U)	Lecture with Recent case study	Piece rate or time rate analysis.

Unit IV Benefits to Employees

	1.	Meaning and definition of	5	K1 (R)	Explanation	Short test
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		Bonus. Hutt gold Mine case, definitions Available surplus Allocable surplus, Balance sheet, Gross Profit, Net Profit, Budget, Accounting year.			with illustration	Nearpod
IV	2.	Computation of gross profits in banking company and non-banking company. Items to be included with gross profit and items to be excluded.	5.	K5 (E)	Lecture with case study	Quiz.
	3.	Eligibility and payment of bonus - Instructors and their duties - Offences and penalties.	4	K5 (Ap)	Lecture classes and group discussions	Assignment of table preparation
	4.	The fixation of gratuity the forfeiture of gratuity The period for calculation of gratuity.	3		Lecture with Group discussions	Quiz - Slido
	5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties	3	K5 (E)	Lecture classes	Test

Unit V Conditions of Employment

V	1.	The Industrial Employment (standing orders) Act 1946 - Object of the Act definition Draft standing orders Certification of standing	3	K2 (U)	Lecture with examples	Oral Test
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employers.

- a) Lay-off
- b) Lock-down
- c) Lock-out
- d) None of the above

4. Gratuity shall be payable to an employee in the termination of his employment after he has rendered continuous service for not less than _____ years.

5. The Industrial Employment (standing orders) Act 1946 applies to every establishment where 100 or more workmen are employed. (True/ False)

Part B

- 1. Narrate the provisions for employment of young persons in factories.
- 2. Define and discuss “arising out of and in the course of employment” as used in the Employees Compensation Act 1923?
- 3. Describe the procedure for hearing claim under the Minimum Wages Act 1948.
- 4. What is allocable surplus under Payment of Bonus Act?
- 5. Explain the procedure for certification of standing Orders under Industrial Establishment (Standing Orders) Act 1946.

Part C

- 1. Explain the registration of a trade union and the duties and liabilities of a registered trade union.
- 2. “The scheme of Employees State Insurance is contributory”., Explain the rules regarding contribution.
- 3. Elucidate briefly what is fixing of minimum rate of wages and the procedure for fixing minimum rate of wages.
- 4. Explain the determination of amount of gratuity and recovery of gratuity under the Payment of Gratuity Act?
- 5. Describe about standing orders and the rules of certification of draft orders.

Dr. J. Jenifer
Course Instructor

Dr. S.Mary Pearly Sumathi
Head of the Department

Teaching Plan for the Academic Year 2023-2024

Semester : VI Major Core-XIII
Name of the Course : Income Tax Law and Practice – II

Subject code

: AC2163

Hours/Week	Credits	Total Hours	Marks
6	4	90	100

Objectives

1. To impart knowledge on the basic provisions of income tax
2. To equip with the knowledge on computing income and tax liability of an individual

Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the methods of set-off and carry forward of losses	PSO-5	K2 (U)
CO-2	Guide the tax payers for claiming deductions	PSO-5	K3(Ap)
CO-3	Assess rebate for agricultural income	PSO-5	K3(Ap)
CO-4	Know the Income Tax filing procedure of an individual	PSO-5	K2(U)
CO-5	Assess the taxable income and tax liability of an individual	PSO-4	K4(An)

Modules

Income Tax Law and Practice - II

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

Unit	Module	Topic	Teaching hours	Cognitive Level	Pedagogy	Assessment/Evaluation
1	Set-Off of Losses and Clubbing of Income					
	1.	Meaning of Set-off	3	K2 (U)	Lecture.	Short test
	2.	Carry Forward of Losses	3	K3(Ap)	Lecture, group Discussion	Class test
	3.	Clubbing	3	K3(Ap)	Doing	Solving

					problems	problems, class test.
	4.	Aggregation of Income	3	K3(Ap)	Solving problems	Solving problems, Formative Assessment
II	Deductions from Gross Total Income					
	1.	Deductions from Gross Total Income – 80 C, 80 CCC80CCD, 80 CCF	3	K3(Ap)	Lecture ,Discussion	Short test
	2.	Deductions from Gross Total Income – 80 D, 80DD,80DDB	3	K3(Ap)	Discussion illustration	Short Test
	3.	Deductions from Gross Total Income – 80 E	3	K3(Ap)	Lecture Discussion	Class test
	4.	Deductions from Gross Total Income 80 G.	3	K3(Ap)	PPT, Discussion	Assignment
	5.	Deductions from Gross Total Income 80 U.	3	K3(Ap)	Workout the problems	Group Discussion
III	Agricultural Income					
	1	Meaning – Basic Conditions	2	U	Lecture	Solving simple problems, class test.
	2.	Types –Examples of Agricultural Income,	3	K3(Ap)	Discussion	Short test

	3.	Non-Agricultural Income	3	K3(Ap)	Explain the procedure and workout the problems	Solving simple problems.
	4.	Partly Agricultural and Partly Non-Agricultural Income	3	K3(Ap)	Explain the procedure and workout the problems	Quiz, Formative Assessment
IV	Assessment Procedure					
	1.	Filing of return of income	2	K2(U)	Lecture	Short test
	2.	Due date for filing of return of income	3	K3 (Ap)	Discussion	Class test
	3.	Kinds of assessment	4	K2(U)	Lecture	Short test
	4.	Assessment procedure	4	K2(U)	PPT	Assignment Test
V	Assessment of individuals					
	1.	Assessment of individuals	5	K2(U)	Lecture Discussion	Short test
	2.	Rates of income tax	5	K2(U)	Lecture Discussion.	Solving simple problems, class test
	3.	Computation of income and tax liability of individuals	4	K4(An)	Explain the procedure and workout the problems	Quiz Formative assessment.

Course Focusing on Employability/ Entrepreneurship/ Skill Development:

1. Filing of return of income
2. Computation of income tax liability of individuals.

Assignment: Computing total income and tax liability of individuals.

Sample questions(minimum one question from each unit)

Part – A

Fill up the blanks with correct answer.

1. Loss from speculation business loss can be set-off against income from _____.
2. Business loss can be set off against _____.
3. For Deduction u/s 80 D, family does not include_____

Choose the correct answer.

4. Profit from sugar factory which produces sugar from cane grown on its own farm is _____

a) Non- agricultural income b) Casual income c) Agricultural income d) Partly Agricultural income

5. Income from the rent of Agricultural Land is _____

a) Professional income b) Salary income c) Agricultural income d) Capital Income

b). From the following information compute the income of Mr.Baskar and Mrs.Baskar for the previous year 2022-23

Part – B

1. Income from Mr.Baskar:

- i) Income from his own business Rs.4,50,000
- ii) Income from interest on debentures (gross) Rs.30,000

Income from Mrs.Baskar:

- i) Income from salary Rs.3,00,000
- ii) Income from house property Rs. 60,000
- iii) Income from interest on debentures (gross) transferred by Mr.Baskar Rs.10,000

2. Mr.Abdul donated the following amounts in the previous year 2021-2022 by cheques except donation under(e):

Particulars	Rs.
Prime Minister's National Relief Fund	10,000
National Defence Fund	20,000
Mangalore University(of national eminence)	10,000
Aid to poor students	2,000
Books donated to an approved college	6,000
Approved charitable Institution	30,000.
Municipality, approved for promotion of family planning	10,000

Mr.Abdul's gross total income the Assessment Year 2022-23 was Rs.3,05,000. He has incurred an expenditure of Rs.15,000, on the medical treatment of a disabled dependent. Compute the deduction allowable to him u/s 80 G

3.Compute the total income of Smt.B for the Assessment Year 2022-2023

i) Salary income is Rs.6,00,000 (Computed)

ii) She deposited Rs.60,000 in PPF and paid installment of loan taken to purchases a residential house Rs.50,000

iii) She donated Rs.5,000 to a Political party by cheque.

iv) She donated books worth Rs.5,000 to a school.

v) She paid medical insurance premia on her health Rs.6,000 in cash.

4. Enumerate the various kinds of Agricultural Income.

5.Mr.Narayanan is an individual resident in India for the previous year 2022-23. Compute his tax liability in the following cases.

		Rs.		Rs.
a	Total Income	2,20,000	Agriculture income	50,000
b	Total Income	3,40,000	Agriculture income	4,500
c	Total Income	14,00,000	Agriculture income	1,25,000

Unabsorbed agricultural loss Rs.15,000 brought forward from the PY 2020-2021

Part – C

1. Shri. Jagadish Prasad's gross total income for the previous year ending on 31st March, 2022 in Rs. 40,15,000. He donated the following amounts by cheque:

- a) Prime Minister's Drought Relief Fund Rs. 1,00,000
- b) National Children's Fund Rs. 2,00,000
- c) Rs. 2 lakh for repairs of a temple of public worship so notified
- d) Rs. 1 lakh to a local college for construction of classrooms.
- e) Interest from provident fund @ 9.5% p.a. Rs. 19,000
- f) Rs. 20,000 given as aid to a poor student.
- g) Rs. 1 lakh to Municipality.
- h) Rs. 50,000 to U.P. Government for family planning.

He deposited Rs. 15,000 in Public Provident Fund. Compute his total income for the Assessment Year 2022-23.

2. Mr. Ram is an advocate. He furnishes the following Income statement for the previous year 2021-22:

	Rs.
Income from Profession	2,80,000 .
Short -term capital gain	20,000
Long -term capital gain	10,000.
Interest on securities	15,000
Interest on loan for Higher Education paid	20,000.
Medical Insurance Premium of Own Life (by)	5,000
House Rent paid	60,000

Compute his total income for the Assessment Year 2022-23.

3. Ms. Emili is an individual resident in India for the Previous year 2022-2023. Compute her tax liability in the following cases.

- a) Total Income Rs. 2,10,000, Agricultural Income Rs. 40,000

- b) Total Income Rs.3,25,000, Agricultural Income Rs. 3,000
- c) Total Income Rs.9,00,000, Agricultural Income Rs. 50,000.

Unabsorbed Agricultural Loss Rs.20,000 brought forward from the Previous year 2021-22.

4. Jaya Ltd. grows sugarcane to manufacture sugar. The data for the Financial Year 2022-23 is as follows.

- a) Cost of cultivation of sugarcane Rs.6,00,000
- b) Market value of sugarcane when transferred to factory Rs.10,00,000
- c) Other manufacturing cost.Rs.6,00,000
- d) Sales of sugar Rs.25,00,000
- e) Salary of Managing Director who looks after all operations of the company Rs.3,00,000

5. Explain the various types of Assessment.

Dr. S. Mary Pearly Sumathi
Course Instructor

Dr. S. Mary Pearly Sumathi
Head of the Department

Semester : VI

Major Core - XIV

Name of the Course : Auditing

Subject code : AC2164

Hours/Week	Credits	Total Hours	Marks
5	4	75	100

Objectives

1. To give an overview of Auditing
2. To impart knowledge on Vouching, Verification and Valuation of assets and liabilities.

Course Outcomes

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	Understand the concepts and principles of Auditing	2, 5	K2 (U)
CO-2	Identify various elements of Audit planning	5	K1(R)
CO-3	Identify the importance of Vouching	5	K1(R)
CO-4	Understand the procedure of verification and valuation of Assets	5	K2 (U)
CO-5	Analyse the duties, rights and liabilities of an auditor	5	K4 (An)

Teaching Plan

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

Uni	Modul	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment Evaluation
I	Introduction					
	1	Origin of Auditing – Auditing in India – Definition – Difference between Book-keeping, Accountancy and Auditing	3	K2 (U)	Lecture using Chalk and talk, Introductory session	Concept explanations

		investigation				
	2	Objectives – Scope – Principles, Advantages and Limitations	3	K2 (U)	Lecture using videos	Discussion, Quiz Slido
	3	Qualities of an Auditor	3	K2 (U)	Lecture and Discussion	Short Test
	4	Classifications of Audit.	3	K2 (U)	Lecture using PPT	Class Test
II	Audit planning					
	1	Preliminaries before the commencement of Audit. –Audit planning- Audit Programme- Advantages Disadvantages	4	K1(R)	Mind mapping, Lecture	Multiple Choice Questions Mentimeter
	2	Internal check, Internal Audit and Internal Control	4	K1(R)	Lecture using PPT	Oral question session & Short test
	3	Distinction between Audit programme of Independent Auditor and Internal Auditor, Modification - Audit note book	4	K1(R)	Lecture , Group Discussion	Q&A Session
	4	Audit Working papers – Purpose – Content – Ownership – Procedure of Audit	4	K1(R)	Lecture with PPT	Short Test, Formative assessment

III Vouching						
	1	Vouching: Meaning Objectives – Importance – Voucher	3	K1(R)	Lecture brain storming	Short Test
	2	Vouching of Trading Transactions: Purchase book, Purchases return, credits sales, sales return, sale of by- products	4	K1(R)	Lecture with PPT	Q&A Session
	3	General Considerations while Vouching Trading Transactions	4	K1(R)	Lecture and discussion	Group discussion & Quiz
	4	Vouching of Cash transactions: Cash receipts and Payments	4	K1(R)	Lecture with PPT	Short Test
IV Verification and Valuation of Assets and Liabilities						
	1	Meaning of Verification – Definition – Distinction between Veri- fication and Vouching – Verification of Liabilities	3	K2 (U)	Lecture and Discussion	Multiple choice questions
	2	Distinction between Veri- fication and Confirmation Methods of Valuation	3	K2 (U)	Lecture and discussion	Multiple Choice questions - Near pod
	3	Verification and Valuation of Different	5	K2 (U)	Lecture with PPT	Short test & Quiz

		kinds of Assets: Intangible Assets ,Fixed Assets, Floating Assets Fictitious Assets				
	4	Verification of Liabilities : Capital, Debentures , Trade Creditors, Bills Payable, Loans, Outstanding Liabilities, Contingent Liabilities	5	K2 (U)	Lecture with PPT	Assignment
V	Company Auditor and Standards on Auditing					
	1	Company Auditor: Appointment, Qualification and Disqualification- Removal, Resignation.	4	K4 (An)	Lecture with Discussion	Multiple Choice questions
	2	Rights and Duties – Liabilities: Civil Liability for Negligence and Misfeasance – liabilities under Companies Act	5	K4 (An)	Lecture with PPT	Short test & Quiz
	3	Auditor’s Report – Importance – Audit Report of a Limited Company	4	K4 (An)	Lecture with examples	Assignment
	4	Matters to be included in Auditors Report Elements – Kinds	3	K4 (An)	Lecture with Group Discussion	Formative assessment

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Employability

Activities (Em/ En/SD): Conduct a model test check and submit the report.

Course Focussing on Cross Cutting Issues (Professional Ethics/ Human Values/Environment Sustainability/ Gender Equity): Professional Ethics

Activities related to Cross Cutting Issues : List out the Audit Standards issued by the Institute of Chartered Accountants of India (ICAI)

Assignment : Prepare a model qualified report.

Seminar Topic: Internal check

Sample questions

Part A

Choose the Correct Answer:

1. The basic responsibility of prevention and detection of frauds and errors is of _____.
a) Management b) Auditor c) Accountant d) Company Secretary
2. Audit Note Book is maintained by audit staff to note _____ .
a) errors b) any queries c) any difficulties d) all of these

Fill in the Blanks:

3. Working Papers are the property of the _____

State Whether the Following Statements are True or False:

4. An individual can be appointed as auditor for a term not more than two years.
5. The remuneration of first auditor may be fixed by promoters of the company.

Part - B

1. Define auditing and explain its scope.
2. State the advantages of audit programme.
3. Explain audit planning.
4. Write the importance of vouching.
5. Distinguish between verification and vouching.
6. What are the methods of valuation?

Part - C

1. Explain the differences between book-keeping, accountancy and

auditing.

2. Explain the classification of errors.
3. Explain the terms, 'Internal Control', 'Internal Check' and 'Internal Audit'.
4. What is Working Paper? Explain its purpose and ownership.
5. Explain the procedure related to vouching of:
 - i) goods sent on consignment
 - ii) Purchase Book
 - iii) Purchase Return
 - iv) Sales
6. How would an auditor vouch for the following?
 - i) Sale of Investments
 - ii) Income from Interest and Dividend
 - iii) Bills Receivable
 - iv) Cash received from Debtors
7. Explain the method of verification and valuation of intangible assets.
8. Explain the method of verification and valuation of fixed assets.
9. Explain the rights and duties of an Auditor.

Dr. Braba

Course Instructor

Dr. S. Mary Pearly Sumathi

Head of the Department

Teaching Plan for the Academic Year 2023-2024

Semester : VI **Elective IV**
Name of the Course : Organisational Behaviour
Subject code : AC2065

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

Objectives:

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

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the organizational behaviour in the working place	2	Un
CO-2	identify one's own personality and perception	1	R
CO-3	measure the Attitude, Values, Emotions and Moods of Human Beings	5	R
CO-4	coping with the group members and team building	2	R
CO-5	learn the organizational Climate and Culture in the business world	4	An

Module

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

Uni	Modul	Topics	Lecture	Cognitive	Pedagogy	Assessment
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			hours	level		Evaluation
Unit I						
I	Introduction to Organisational Behaviour					
	1	Key elements of Organisational Behaviour – Nature - Scope – Need	5	K2 (Un)	Brainstorming	Online Assessment (Slido)
	2	Contributing Disciplines to Organisational Behaviour:	5	K2 (Un)	Lecture method	Interaction in the Classroom
	3	Challenges faced by Management - Process – Models	6	K2 (Un)	Lecture method	Quiz questioning in the classroom (Near Pod)
	4	Foundations of Individual behaviour – Individual and individual differences - Human behaviour and its causation	6	K2 (Un)	Lecture method With Reflective Thinking	Quiz questioning in the classroom (Near Pod)
Individual Perspective						

II	1	Individual and Individual Differences Human Behaviour and its causation	7	K1(R)	Lecture method with experiential learning	Online Quiz (Slido)
	2	Personality:Concept – Determinants Types– Development of Personalities- Personality Influence Measures	6	K1(R)	Lecture method with experiential learning	Open Book Test
	3	Perception Meaning Perceptual process – Factors affecting perception Improvement in perception Perception and its application in Organisational Behaviour.	6	K1(R)	Lecture method and Group Discussion	Assignment
	Attitude, Values, Emotions and Moods					

III	1	Attitudes: Concept – Formation Types- Measurement	6	K1(R)	Lecture method	Question Bank
	2	Values: Concept Types – Formation -Value and Behaviour Developmental Values	6	K1(R)	Lecture method with Examples	
	3	- Emotions and Moods: Types Sources – Aspects – Theorie - Affective Event Theory - Emotiona Intelligence: Competence Benefits - OB Applications o Emotions and Moods	6	K1(R)	Lecture method	BrainStormi g
Group Dynamics						
	1	Group Behaviour Characteristics of Group - Reasons fo Formation of Group – Types –Stages Group Behaviour Group Decision	7	K1(R)	Lecture method with Group Discussion	Assignments

IV		Making				
	2	Team Buildings: Types- Process Roles-Failure- Successful - Social Loafing	5	K1(R)	Lecture method with Group Discussion	Class Test
	3	Conflict: Conflict Vs Competition - Sources – Types - Aspects – Process-Conflict Management	5	K1(R)	Brainstorming	
V	Organisational Climate and Culture					Seminar
	1	Organisational Climate- Concept Dimensions- Determinants-	6	K4(An)	Lecture method- Group Work	Presentation- PPT Preparation
	2	Culture:Concept- Types-Functions Creating,Sustaining and Changing Culture-Learning o Culture- Organisational Climate Vis-aVi Organisational	8	K4(An)	Blended Classroom	

Part- B

6. Classify the key elements of OB.
7. In your words, what is an attitude? Discuss how attitudes are formed?
8. How do you measure the determinants of personality?
9. Discuss the stages of group development.
10. What are the aspects of conflicts in your organization?
11. What are the types of conflict?

Part-C

6. Determine the human behaviour and its causation
7. According to you, which theory of personality is more comprehensive? Give reason.
8. How to improve group decision making process in your organization?
9. Identify the group behaviour and suggest the methods to build your group dynamics
10. Analyse the various theories of learning and state that which theory is most applicable to your organizations with suitable examples.

Dr. Sr. S. Sahaya Selvi

Course Instructor

Dr. S.Mary Pearly Sumathi

Head of the Department