

Holy Cross College (Autonomous), Nagercoil
Accredited with A⁺ by NAAC - IV cycle – CGPA 3.35
Nagercoil, Kanyakumari District, Tamil Nadu.

Affiliated to
Manonmaniam Sundaranar University, Tirunelveli



Department of Commerce (SF-I)



Teaching Plan for the Academic Year 2023-24
B.Com

Major Core-V

Semester :IV
 Name of the Course :Costing
 Subjectcode :AC2141

No.of Hours per week	Credit	TotalNo.ofHours	Marks
6	5	90	100

Objectives

- To impart knowledge on concepts, methods and techniques of costing
- To give an in-depth knowledge on material, labour and over head costing

Cos	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	understand the concepts, methods and techniques of Cost accounting.	5	Un
CO-2	construct cost sheet, Tender, Quotations	5	Ap
CO-3	prepare Stores Ledger using FIFO, LIFO, Simple and weighted average methods as tools for material control.	2	Ap
CO-4	analyse the procedure of allocation, classification & absorption of overheads	5,10	An

Module

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
Introduction						
I	1	Cost accounting: Objectives – Functions	2	understand the importance of costing in companies	Blended Classroom	Class test- 10 multiple choice questions via google form
	2	Financial accounting vs. Cost accounting – Advantages- Limitations	2	Distinguish between financial and cost accounting	Blended Classroom	
	3	Essentials of good costing system-	2	Analyse the essential of	Blended Classroom	CIATest-1

		Installation-Practical difficulties-Methods		installation of costing in companies	m	
	4	Techniques/types of costing-Classification of costs-	2	Know the Various methods, techniques and classification of costing.	Blended Classroom	
	5	Cost unit-Cost centre - Profit Centre-Cost control-Cost reduction -Cost audit	2	Understand the Various concepts of cost Unit	Blended Classroom	
	6	Preparation of cost sheet. Tender and Quotation.	10	create cost sheet, Tender, Quotations	Chalk and talk method and GD	Assignment on exercise problems

Material and Purchase Control

II	1	Material control: Objectives-Essentials-Advantages	3	understand the importance of material control	Blended Classroom	C I A Test-1
	2	Purchase department: Centralized and decentralized-Types of stores	3	Know the nature of purchase department	Blended Classroom	
	3	Stock levels: Minimum stock level- Maximum stock level: Re order level-Danger level- EOQ (Economic Order Quantity)	4	quantify the levels of stock taking system	Chalk and talk method and GD	
	4	Average stock- Inventory system: Periodic and perpetual-Bin card	3	Explain the inventory system that are adopted in manufacturing companies	Blended Classroom	
	5	Methods of material & issues (FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and	6	Construct various methods of material Issue	Chalk and talk method and GD	Assignment on exercise problems

		Standard price				
Labour Cost						
III	1	Time and Motion study: Objectives- Advantages	2	Understand the purpose of time and motion study in manufacturing companies	Blended Classroom	CIATest-1 Class test- 10 multiple choice questions via quizzes app
	2	Job Evaluation: Methods of time keeping & time booking, Idle time : Causes- Control- Accounting Treatment- Overtime: Accounting treatment	3	Know the methods of time keeping and booking	Blended Classroom	
	3	Labour turnover: Causes - Methods of reducing labour turnover- Labour turnover rate- Cost of labour turnover rate	5	Evaluate the reasons for labour turnover rate	Blended Classroom And group discussion	CIATest-II
	4	Methods of remuneration (Halsey, Rowan, Taylor, Merrick, Gantt task & Bonus plan).	8	work out the various methods of remuneration for the employees	Chalk and talk method and GD	Assignment on exercise problems
Overheads and Reconciliation						
IV	1	Allocation- Classification- Collection- Departmental allocation	2	identify with the procedure of allocation, classification & collection of overheads	Blended Classroom	CIATest-II
	2	Absorption: Under and over absorption – Methods of absorption-	3	comprehend the procedure of absorption of overheads	Blended Classroom	
	3	Computation of machine hour rate.	6	calculate the various methods of remuneration for the employees	Chalk and talk method	Assignment on exercise problems

					andGD	
	4	Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation.	8	Calculate to reconcile between the financial and costing books of accounts	Chalk and talk method and Group discussion	Assignment on exercise problems
Process Costing						
V	1	Meaning- Process costing Vs Job Costing,	2	Know the process of costing and compare with the job costing	Blended Classroom	Assignment on exercise problems CIA Test-II
	2	Advantages - Disadvantages-	2	Identify the advantages and disadvantages of process costing	Blended Classroom	Class test- 10 multiple choice questions via kahoot
	3	Costing procedure- Losses and gains in process - Normal Loss- Abnormal loss- Abnormal gain or effectiveness- Scrap- Defective	10	Calculate the process costing with its normal loss and abnormal loss and gain	Chalk and talk method and Group discussion	

PART—A

1. Materials used plus direct labour plus factory overheads is termed as _____.
2. Welfare expenses will be shown in the cost sheet under _____ overheads.

PART – B

- 1.a) Describe the essentials of a good cost accounting system.
(or)

b) From the following data, prepare a statement showing the cost and profit per unit:

	Rs
Raw materials used	40,000

Direct wages	24,000
Machine hours worked	9,500 hours
Machine hours rate	4 per hour
Office overheads	20% on works cost
Selling overheads	Re. 1 per unit
Units produced	20,000 units
Units sold	18,000 @ Rs.10 per unit

2.a) Prepare a cost sheet showing cost of production and profit from the following data:

	Opening (Rs.)	Closing (Rs.)
Stock of materials	75,000	78,750
Work-in-progress	24,600	27,300
Stock of finished goods	52,080	47,250

	Rs.
Purchases	65,700
Sales	2,16,930
Direct wages	51,450
Work expenses	25,020
Selling expenses	12,630
Scrap sold	990
Office expenses	20,610

(or)

b) Write the objectives of material control.

PART –C

1.a)The accounts of Josee Company Ltd., show the following details for the year 2022:

	Rs.
Materials	3,50,000
Labour	2,70,000
Factory overheads	81,000
Administration overheads	56,080

It is estimated that Rs. 1,000 for materials and Rs. 700 for labour will be required for one unit of the finished product for quotation purpose. Absorb factory overheads on the basis of labour and administrative overheads on the basis of works cost. A profit of 12.5% on selling price is required on quotation.

a) Prepare a cost sheet and

b) Prepare a statement showing selling price per unit of the finished product.

(or)

b)Examine the advantages and disadvantages of centralized purchasing.

2.a)From the following particulars, you are required to prepare the stores ledger account under weighted average method:

2013 April, 01	Stock in hand	400 units @ Rs. 5
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4	Purchased	800 units @ Rs. 6
7	Issued	600 units
12	Purchased	200 units @ Rs. 7
16	Returned to stores	100 units (issued out of opening stock)
20	Purchased	400 units @ Rs. 8
25	Issued	800 units
28	Returned to vendors	100 units out of purchase made on 20 th April

A shortage of 100 units was noticed and recorded on 26th April.

(or)

b) Calculate inventory controls, using the following information:

Annual consumption 12,000 units (360 days)

Cost per unit Re. 1

Cost per order Rs. 12

Carrying cost of inventory 20% p. a.

Lead time (Maximum, Normal and Minimum) 30 – 15 – 5 (days)

Daily consumption (Maximum, Normal and Minimum) 45 – 33 – 15 (units)

Dr.M.Charles Dayana

Dr.R.Evalin Latha

Course Instructor

Head of the Department

Semester : IV

Title of the Course : Major Core VI Business Communication

Course Code : AC2142

Hours/Week	Credits	Total Hours	Marks
5	4	75	100

Learning 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

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
1.	learnthewaytoovercomecommunicationbarriers	6	K2
2.	developprogressiveskills intheusageof businesscommunication	6	K2
3.	practicemodernformsof communication	6,8	K3
4.	draftjobapplicationandcurriculumvitae	8	K6
5.	attendinterviewandparticipateinGroup Discussionwithconfidence	6,8	K3
6.	constructtechnology-aidedcommunication	6	K3

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/Evaluation
I	Natureofcommunication					
	1	Definition–Nature–Characteristics–Objectives/Purposes–Importance	4	K2	Lecture Interaction	MCQ, True/False,
	2	ProcessofCommunication-BarrierstoCommu	2	K2	Lecture	Short essays

		nication			Discussion	
	3	Overcoming Barriers to Communication	2	K2	Lecture Discussion	Concept explanations
	4	Principles of Effective Communication	4	K2	Lecture with PPT.	Short summary or overview
	5	Self-development and Communication - Tips for Self-development.	3	K2	Lecture Discussion	Seminar
II	Forms of Communication					
	1	Verbal Communication-Non-verbal Communication	3	K2	Lecture Interaction	Evaluation through: Test
	2	Dimensions of Communication – Formal and Informal Communication	3	K2	Lecture with PPT.	Short essays
	3	Listening as a Tool of Communication: Process of Listening.	4	K2	Lecture with PPT.	Discussion
	4	Approaches to Listening	2	K2	Lecture with PPT.	Open book test.
	5	Barriers to Effective Listening, Tips for Effective Listening.	3	K2	Lecture Discussion	concept with examples
III	Technology – Aided Business Communication					
	1	Introduction – Implication of Technology on Modern Business	4	K3	Lecture Interaction	Suggest idea/concept with examples

	2	Impacts of Technology-Aided Communication on Business Enterprises	2	K3	Lecture with PPT.	Evaluation through short test
	3	Modern Communication Devices: Electronic Mail – Format – Sample E-mail, Fax and Scanner, Computers, Internet, Teleconferencing, Audio Conferencing	4	K3	Lecture Interaction	MCQ
	4	Video Conferencing, Computer Conferencing, Website, Mobile Phone – Multimedia and Hypermedia Applications.	3	K3	Lecture with PPT.	Short essays
IV	Business Letter Writing					
	1	Introduction - Types of Letters – Importance / Advantages of Business Letter – Essentials of a Good Business Letter	4	K3	Seminar	MCQ
	2	Structure of Business Letter - Tips for Clear Writing / Craft of Business Letter Writing- Sample Letters of Enquiries	4	K3	Seminar	Short essays
	3	Quotations (Replies to Enquiries), Orders and Cancellation of Orders	4	K3	Seminar through PPT.	Seminar
	4	Complaints and Replies to Complaints	3	K3	Seminar through PPT.	Discussion

		,Circular and Sales Letters- Modern Techniques				
V	Job Applications and Interview Skills					
	1	Job Application and Curriculum Vitae, Tips for writing an application letter and CV.	4	K6	Introductory session	Evaluation through: Test
	2	References and Testimonials , Group Discussion: Purpose	4	K6	Lecture using videos	Openbook test.
	3	Tips for Effective Participation in GD for job selection, Qualities looked for in Group Discussion,	4	K6	Demonstration with PPT	Formative assessment
	4	Strategies for GDs: Do's and Don'ts –Job Interviews.	3	K6	Group Discussion	Class Tests

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Skill Development
 Activities (Em/ En/SD): The Listening Challenge

Back to Back Drawing

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

Activities related to Cross Cutting Issues:

Assignment: Types of Letters

Sample questions

Part A

Unit 1

1. The receiver and the decoder are one and the same person. True / False

Unit 2

1. The kind of communication takes place between departments or people on the same level is _____ communication.

Unit 3

1. The word *fax* is a short form of facsimile and is a method of sending images over telephone lines. True / False

Unit 4

1. A letter of enquiry is initiated by the _____

a) Seller b) buyer c) Tender d) None of the above

Unit 5

1. The full form of CV is _____.

Part B

Unit 1

What are the barriers of communication?

Unit 2

What is Formal communication?

Unit 3

Write short notes on a) Fax

b)Scanner

Unit 4

Give some tips for clear writing of business letter.

Unit 5

What is group discussion?

Part C

Unit 1

Explain briefly the process of communication.

Unit 2

Give some tips for effective Listening.

Unit 3

Explain Modern Communication Devices.

Unit 4

Make an enquiry with a manufacturer of steel furniture for purchase of furniture for a college office.

Unit 5

Explain the points to be remembered for writing effective curriculum vitae.

Semester–IV

Elective IIa) E-Commerce

CourseCode:AC2045

Hours/Week	Credits	Total 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	5	U
CO-2	identify the types of technologies and networks	5	U
CO-3	describe various Security Tools, Firewalls and protocols	5	U
CO-4	utilize various E-Payment methods	5	A
CO-5	perform various online operations	5	A

Modules

Totalcontacthours:75(Including lectures, assignments, and tests)

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to E-Commerce					
	1.	Meaning – Definition	1	K1	Introductory Session. Gammo presentation	Concept explanations

	2.	Evolution of E-Commerce	2	K2	Learning Outside the Classroom	Slip Test
	3.	Difference between traditional commerce and E-Commerce	3	K1	Lecture with PPT	Group Discussion
	4.	Advantages– Limitations –Impact	2	K2	Lecture using videos	Quiz - I
	5.	Challenges–Issues in implementing E-Commerce	2	K1 & K2	You tube Videos	Formative Assessment – I
II	Types of Internet Technologies					
	1.	Major categories of E-Commerce	2	K1	Lecture with Interaction	Preparation of One word Questions
	2.	Applications of E-Commerce	3	K2	Seminar	Oral Test
	3.	Technologies of E-Commerce	2	K2	Lecture with PPT	
	4.	Overview of internet applications – Components	3	K4	Group Brainstorming Session	Question – Answer
	5.	Types of Networks : Local Area Network (LAN)	1	K1	Flipped Learning	Assignment
	6.	Metropolitan Area Network (MAN) – Wide Area Network (WAN)	3	K4	Chalk and Talk Sessions	Formative Assessment – I
	7.	Wireless Networks: Dial Up	3	K4	Chalk and Talk Sessions	
	8.	Broadband– Wi–Fi	2	K3	Chat GPT	Quiz - I
III	Security Tools and Firewalls					
	1.	Encryption – Decryption	1	K2	Lecture using videos	Open Book Test
	2.	Data Encryption Digital Signature – Properties of Digital signature Standard-	1	K3	Youtube Videos	Short Essay Writing
	3.	OSI Reference Model– Network security and Firewalls	3	K4	Learning Outside the Classroom	Formative Assessment – I
	4.	Firewalls –Types– Protocols–Types	4	K4	Mind Mapping	Quiz – I MCQ

	5.	SecurityTools –E - Security:Threats– Protection	2	K4	Flipped Classroom	Recalling
IV	ElectronicPaymentSystems					
	1.	Meaning – Basic steps of an online payment	2	K2	Lecture with PPT	Assignment
	2.	prepaid and post paid online payments	2	K4	Learning Outside the Classroom	Infotainment Puzzle
	3.	Types of Electronic payment Systems: E-Cash – E-Cheques	2	K6	Youtube Videos	
	4.	E-Wallets – Credits card –Debit card	3	K4	Peer tutoring	Formative Assessment – II
	5.	Smartcard – Micro payment	3	K3	Chalk and Talk	
	6.	stored value cards – Charge cards	3	K4	Role Play	Quiz – II
	7.	Net Banking : Meaning	2	K2	Lecture	True/False
	8.	Advantages– Disadvantages– EDI	2	K3	Chalk and Talk	Seminar
V	ElectronicCommerceCatalogs					
	1.	OnlineCatalogs– ElectronicWhitepages	1	K1	Lecture with PPT	Peer Learning Assignment
	2.	ElectronicYellowpages– ThirdpartyDirectories	2	K2	Youtube Video	MCQ questions Group Discussion
	3.	Business to consumer applications: Electronic retailing	2	K4	Chalk and Talk	Formative Assessment – II
	4.	Electronic Storefronts – Electronic malls – E-Tailing	2	K4	PPT Video	Quiz – II
	5.	Serviceindustries:CyberBanking	3	K6	Collaborative Learning	Overview
	6.	CurrencyBanking– OnlinejobMarket	2	K5	Lecture	
	7.	BusinessModulesin E-Commerce: A2B, B2B,C2B	3	K4	Debate	

Activity - Group Discussion about the challenges of e-commerce

Preparation of album – E- payment methods

Assignment

Application of e- commerce

Part – A

1. B2B means _____
2. E-Cash is one of the online payment systems
 - (a) True
 - (b) False
3. Expand MAN _____
4. Smart card is one of the - _____ payment system
 - (a) electronic
 - (b) offline
 - (c) cash
 - (d) encrypt
5. White pages means _____

Part – B

1. Write a short note on smart card.
2. List out security threat in e-commerce
3. Write down the advantages of e- commerce.
4. Write a short note on wide area network.
5. Recall the advantages of EDI.

Part – C

1. Distinguish between traditional commerce and e- commerce
2. Explain the types of e- payment system.
3. Explain the security tools adopted in e- commerce system
4. Explain electronic retailing
5. Enumerate the business modules in e- commerce

Dr.R.Evalin Latha

Course Instructor

Dr.R.Evalin Latha

Head of the Department

Semester : VI
Name of the Course : Management Accounting
Subject code : AC2061

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

Objectives:

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

Course Outcome

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Elevate the financial statement analysis for strategy decision making	1	E
CO-2	Examine the solvency, turnover and liquidity of a business by using ratios.	3	An
CO-3	Analyse the pattern of sources and application of funds.	5	An
CO-4	Able to prepare various budgets for the proper functioning of an organization.	8	R
CO-5	Evaluate the cash flow and fund flow position of the organization.	4	E

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcomes	Pedagogy	Assessment/evaluation
I	Introduction to Management Accounting					
	1.	Meaning –Nature and Scope – Relationship between Financial Accounting. Cost Accounting and Management Accounting – Role of Management Accountant in the present Scenario.	4	Understand the basic concept of management accounting	Lecture with Illustration	Short test
	2.	Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis.	2	Understand the types and techniques of financial analysis.	Lecture with PPT	Class test.
	3.	Financial Statement Analysis – comparative Statement	6	Able to analyse the financial statements	Workout the problems	Objective type test
	4.	Financial Statement Analysis –common size statement	4			Unit test
5.	Financial Statement Analysis –trend analysis.	3	Short test			
II	Ratio Analysis					
	1.	Meaning – Uses and limitations of ratio analysis	2	Understand the concept of Ratio analysis	Blended Learning	Class test.
	2.	Calculation and Interpretation of Ratios – Profitability ratio	8	Able to analyse the financial statements through the various ratio techniques	Workout the problems	Formative Assessment Test I
3.	Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency	12				
III	Fund Flow and Cash Flow Analysis					
	1.	Meaning – Advantages and Limitations –	4	Able to prepare the working capital schedule	Lecture with PPT, do the problems	Evaluation through class test.
	2.	Preparation of Fund Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds.	5	Evaluate the financial position of a concern through fund flow statement	Workout the problems	Evaluation through class test
	3.	Preparation of Cash Flow Statement: Computation of Cash	4	Evaluate the financial position of a concern through cash flow statement	Workout the problems	Evaluation through class test

		from Operation – Preparation of Cash Flow Statement.				
IV	Marginal Costing					
	1.	Meaning – Characteristics – Advantages – Limitations	2	Understand the concept of Marginal costing	Lecture with PPT	Evaluation through discussions.
	2.	Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis.	2		Workout the problems	Evaluation through Assignment
	3.	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety.	3	Understand the concept and analysis of margin of safety	Lecture with Illustration	Formative Assessment Test II
	4.	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	Know to find out Breakeven point	Lecture with PPT	Short test
V	Budget and Budgetary Control					
	1.	Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets	3	Describe the concept of Standard costing	Lecture with PPT Illustration	Evaluation through discussions.
	2.	Preparation of Budgets – Sales Budget, Production Budget	4	Able to prepare budgets	Workout the problems	Formative Assessment test III
	3.	Preparation of Budgets – Cash Budget, Flexible Budget	4		Workout the problems	Short test

Course Focussing on Employability/ Entrepreneurship/ Skill Development :

Skill Development

Activities (Em/ En/SD): Skill Development

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

Assignment: Preparation of Budgets –Cash Budget andFlexible Budget

Part A

- 1 A fund flow statement is a better substitute for an income statement.
- 2 Flow of fund means increase or decrease of working capital.
- 3 The most important and regular source of funds is the fund from operation.
- 4 Net losses mean drain on working capital.
- 5 Management accounting is also known as
 - a) Price level accounting
 - b) Historical cost accounting
 - c) financial accounting
 - d) Decision accounting
- 6 Management accounting provides valuable services to management in performing
 - a) Coordinating functions
 - b) controlling functions
 - c) planning functions
 - d) All managerial functions

Part B

- 1) What is fund flow statement?
- 2) Write the format of fund flow statement.
- 3) Why the management accounting is need?
- 4) State any five points of distinction between cost accounting and management accounting
- 5) Write the format of cash flow statement.
- 6) What is fund from operation?
- 7) Which transactions cause increase of working capital?
- 8) Discuss the limitations of Budgetary control

Part C

- 1) Prepare fund flow statement.

Liabilities	1992	1993	Assets	1992	1993
Equity share capital	300000	400000	Goodwill	115000	90000
Redeemable preference Share capital	150000	100000	Building	200000	170000
General reserve	40000	70000	Plant	80000	200000
Profit & loss a/c	30000	48000	Debtors	160000	200000
Proposed dividend	42000	50000	Stock	77000	109000
Creditors	55000	83000	Bills receivable	20000	30000
Bills payable	20000	16000	Cash	15000	10000
Provision for taxation	40000	50000	Bank	10000	8000
	677000	817000		677000	817000

- 1 Depreciation of Rs. 10000 and Rs. 20000 have been charged on plant and building.
 - 2 An interim dividend of Rs. 20000 paid in 1993
 - 3 Income tax of Rs. 35000 paid in 1993
- 2) Prepare cash flow statement.

Liabilities	1992	1993	Assets	1992	1993
Equity share capital	300000	400000	Goodwill	115000	90000
Redeemable preference Share capital	150000	100000	Building	200000	170000
General reserve	40000	70000	Plant	80000	200000
Profit & loss a/c	30000	48000	Debtors	160000	200000
Proposed dividend	42000	50000	Stock	77000	109000
Creditors	55000	83000	Bills receivable	20000	30000
Bills payable	20000	16000	Cash	15000	10000
Provision for taxation	40000	50000	Bank	10000	8000
	677000	817000		677000	817000

1 Depreciation of Rs. 10000 and Rs. 20000 have been charged on plant and building.

2 An interim dividend of Rs. 20000 paid in 1993

3 Income tax of Rs. 35000 paid in 1993

3) Calculate fund from operation

Particulars	Rs	Particulars	Rs
To, salaries	120000	By Gross profit	300000
Rent	45000	Profit on sale on building	15000
		Sold for 30000 Book value 15000	
Provision for bad debts	15000		
Preliminary expenses written off	30000		
Goodwill written off	15000		
Dep. on machinery	15000		
Loss on sale of plant			
Book value 30000			
Sale for 24000	6000		
Provision for tax	15000		
Net profit	54000		
	315000		315000

4) Prepare the statement of changes in working capital

Liabilities	1999	2000	Assets	1999	2000
Equity capital	500000	500000	Fixed assets	600000	700000
Debentures	370000	450000	Long term investment	200000	100000
Tax payable	77000	43000	Work-in-progress	80000	90000
Creditors	96000	192000	Stocks	150000	225000
Interest payable	37000	45000	Debtors	70000	140000
Dividend payable	50000	35000	Cash	30000	10000
	1130000	1265000		1130000	1265000

5) From the following profit and loss account of Mohan Reddy Co.Ltd., for the year ending on 31st march 1998 and 1999, you are required to prepare a comparative income statement and comment on the performance:

Particulars	Year ended 31.3.1999	Year ended 31.3.1998
Sales	1380000	860000
Less: cost of goods sold	612000	326000
Gross profit	<u>568000</u>	<u>464000</u>
	256000	176000
Less: Administrative expenses	144000	168000
Selling expenses	6400	9600
Interest charges	<u>406400</u>	<u>353600</u>
	161600	110400
Net profit before income tax	80800	55200
Less: income tax @ 50%	<u>80800</u>	<u>55200</u>

6) From the following balance sheets of sun company Ltd., as on 31st Dec 1997 and 1998 prepare A schedule of changes in working capital

Liabilities	31.12.97	31.12.98	Assets	31.12.97	31.1298
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quity capital	300000	400000	Furniture	100000	120000
Share premium	-	10000	Less: Depreciation	56000	68000
General reserve	100000	120000		44000	52000
Profit and loss	40000	70000			
Debentures	200000	150000	Goodwill	20000	16000
Bills payable	50000	40000	Long term investments	80000	104000
Trade creditors	70000	80000	Stock	508000	578000
Outstanding Expenses	4000	2000	Debtors	62000	56000
			Cash at bank	44000	62000
			Discount on debentures	6000	4000
	<u>7,64,000</u>	<u>8,72,000</u>		<u>7,64,000</u>	<u>8,72,000</u>

7) X company presents you the following balance sheet as on 31.12.1986

Liabilities	Rs.	Assets	Rs.
Share capital			
Equity shares of Rs.10 each	10,00,000	Fixed assets	10,00,000
Reserve fund	1,00,000	Stock	4,00,000
7% debentures	3,00,000	Debtors	3,00,000
Overdraft	2,00,000	Cash	2,00,000
Creditors	3,00,000		
	<u>19,00,000</u>		<u>19,00,000</u>

Calculate a) liquidity ratios b) solvency ratios c) debt-equity ratio

8) From the following financial statements of X ltd. calculate a) current ratio b) liquidity ratio
c) gross profit ratio d) net profit ratio e) fixed assets turnover f) debtors turnover

Particulars	Rs	Rs
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Sales:		
Cash	64000	
Credit	684000	748000
	<hr/>	
Less: cost of sales		596000
		<hr/>
		152000
Gross profit		
Less: Expenses		
Warehouse and transport	48000	
Administration	38000	
Selling	28000	
Debenture interest	4000	118000
	<hr/>	<hr/>
Net profit		34000

Dr.S.Jameela

Course Instructor

Dr.R.Evalin Latha

Head of the Department

CLASS : **III B. COM**
TITLE OF THE COURSE : **CORE XIII: INCOME TAX LAW AND PRACTICE - II**
SEMESTER : **VI**
COURSE CODE : **AC2063**

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2063	6	-	-	4	6	75	25	75	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	5	U
CO-2	guide the tax payers for claiming deductions	5	Ap
CO-3	assess rebate for agricultural income	5	Ap
CO-4	know the Income Tax filing procedure of an individual	5	U
CO-5	assess the taxable income and tax liability of an individual	4	An

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Set-off of Losses and Clubbing of Income					
	1.	Set-off and Carry Forward of Losses	4	K1	Introductory Session and Chalk & Talk Lecture	Asking Questions Quiz - I
	2.	Clubbing of Income	3	K2	Lecture using videos	Formative Assessment – I
	3.	Aggregation of Income	4	K1	Lecture with PPT & Problem Solving	Surprise Test Class Test 1
II	Deductions from Gross Total Income					

	1.	Deductions from 80C to 80DDB	6	K1 & K2	Lecture and Problem Solving	Oral Test
	2.	Deductions from 80E to 80GGB	3	K3	Problem Solving	One word Question – Answer
	3.	Deductions from 80IAB to 80QQB	4	K1 & K3	Problem Solving	Formative Assessment – I
	4.	Deductions from 80RRB to 80U	4	K4	Problem Solving	Quiz - I
III	Agricultural Income					
	1.	Meaning & Basic Conditions	1	K1	Lecture using Videos	Slip Test
	2.	Types of Agricultural Income	3	K2	Chalk and Talk	Homework
	3.	Examples of Agricultural Income, Non-Agricultural Income	2	K2	Problem Solving	Formative Assessment – I
	4.	Partly Agricultural and Partly Non-Agricultural Income	3	K1 & K3	Problem Solving	Class Test 2 Quiz - I
IV	Assessment Procedure					
	1.	Returns & Filing of Return of Income	3	K1 & K2	Learning Outside the Classroom	Assignment
	2.	Due Date	2	K2	Lecture with PPT	Infotainment Puzzle
	3.	Assessment & Kinds of Assessment	4	K3	Youtube Videos	Formative Assessment – II
	4.	Assessment Procedure	5	K3	Chat GPT	Quiz - II
V	Assessment of Individuals					
	1.	Assessment of Individuals & Rate of Tax	4	K2	Lecture with PPT	Assignment
	2.	Computation of Tax Deducted at Source	3	K2	Youtube Video	Class Test 3
	3.	Tax Deducted at Source from Salary	5	K1 & K3	Problem Solving	Group Discussion
	4.	Computation of Income	5	K4	Problem Solving	Formative Assessment – II
	5.	Computation of Tax Liability of Individuals	7	K4	Problem Solving	Quiz - II

Course Focussing on Employability/ Entrepreneurship/ Skill Development: Skill Development and Employability Activities (Em/ En/SD): List out short and long term capital assets and identify the exempted items under capital gains for the AY 2023-24.

Assignment: Bring out the different rates of taxes under old and new regime (Online)

Sample questions

Part - A

1. Loss incurred from activity of owning and maintaining race horses can be carried forward for a period of _____ years.
 - a) 4
 - b) 8
 - c) 6
 - d) 2
2. Payment of tuition fees is eligible for deduction u/s 80C for _____ child/children.
 - a) 1
 - b) 2
 - c) 3
 - d) 4
3. Section of best judgment assessment is _____.
4. Profit from a sugar factory which produces sugar from cane grown on its own farm is a _____ income.
 - a) agricultural
 - b) non-agricultural
 - c) partly agricultural
 - d) casual
5. If an individual assessee's income exceeds Rs. 50,00,000, then 10% surcharge will be chargeable. Say True/False.

Part B

1. Ms. Santhakunmari furnished the following details:

Particulars	Previous Years	
	2021-22	2022-23
Income from salary (computed)	1,60,000	2,50,000
Business profits (before depreciation)	24,000	35,000
Income from other sources	1,75,000	1,40,000
Income from other sources	30,000	1,00,000

Ascertain the taxable income of Ms. Santhakunmari for the A.Y 2022-23 and 2023-24.

2. Ms. Radha paid health insurance premium to GIC on her health for Rs. 75,000 and her spouse Rs. 25,000 during the previous year 2022-23. Further she paid health insurance premium of Rs. 60,000 on her father's health who is a senior citizen and not dependent on her. The payments have not been made in cash. Ascertain the amount of deduction u/s 80D.
3. Mr. Paan has an agricultural income of Rs. 3,00,000 and a non-agricultural income of Rs. 6,00,000 during the Previous Year 2022-23. Compute his tax liability.
4. Elucidate self-assessment.
5. State the rate of tax for an individual assessee.

Part C

1. Mr. Priyadarshini submits the following particulars of her income. You are required to compute her gross total income for the previous year 2022-23.

	Rs.
Income from salary (gross)	9,00,000
Rent from house property (gross)	1,20,000
Income from agency business	40,000
Loss from cloth business	70,000
Speculation business income	5,000
Short term capital gain	1,000

Long term capital gain	14,000
Income from securities	8,000
Brought forward from preceding previous year:	
Loss in agency business	4,500
Speculation loss	6,000
Loss from house property	24,000
Short term capital loss	6,000
Loss from interest on securities	1,600
Long term capital loss	6,500

2. Ms.Dhara's gross total income for the previous year 2022-23 is Rs. 22,50,000. She donated the following amounts by cheques. Ascertain the deduction eligible u/s 80G and her total income.

	Rs.
Prime Minister's National Relief Fund	1,00,000
National Children's Fund	2,00,000
Repairs of a temple of public worship so notified	2,00,000
Amount donated to local college for construction	1,00,000
Amount donated to poor student	30,000
Donation made to local municipality	1,00,000
Donation to Govt. for promoting family planning	70,000
Contribution to PPF	50,000

3. Ms.Emili is an individual resident in India for the previous year 2022-23. Compute her tax liability in the following cases.

a) Total Income	2,10,000,	Agricultural income	40,000
b) Total Income	3,25,000,	Agricultural Income	3,000
c) Total Income	9,00,000,	Agricultural income	50,000

Unabsorbed agricultural loss Rs. 20,000 brought forward from the P.Y 2021-22.

4. Evaluate the various types of assessment.

5. Ms. Vanidha has furnished the following details regarding her income during the previous year 2022-23. You are required to ascertain her total income and tax liability under normal tax regime and alternative tax regime (Sec. 115BAC).

i) Ms. Vanida retired on 31.01.23 at the age of 58 years after putting 26 years 9 months of service from P&G Ltd. at Chennai.

ii) She was paid a salary of Rs.40,000 p.m. D.A (not forming part of salary) @ Rs.15,000 p.m., and HRA @ Rs.8,000 p.m. She paid rent of Rs. 10,000 p.m.

iii) She was paid a gratuity of Rs.6,00,000 and it is covered under Payment of Gratuity Act.

iv) During the previous year she has income from Interest on SB account from her bank of Rs, 75,000.

v) Her contribution to RPF Rs.1,20,000

Semester VI
Major Core XIV – Auditing

Course 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	Un
CO-2	identify various elements of Audit planning	5	R
CO-3	identify the importance of Vouching	5	R
CO-4	understand the procedure of verification and valuation of Assets	5	Un
CO-5	analyse the duties, rights and liabilities of an auditor	5	An

Modules

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

Unit	Section	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1	Origin of Auditing - Auditing in India - Definition	4	To understand auditing and its definition.	Lecture discussion	Evaluation through: Short test and Oral test
	2	Difference between Book-keeping, Accountancy, Auditing and investigation – Objectives – Scope – Principles	5	To know the difference between auditing, accountancy and investigation.	Lecture discussion with Interaction	
	3	Advantages and Limitations - Qualities of an Auditor - Classifications of Audit.	4	To understand the advantages, limitations, qualities and	Lecture, group discussion	Activity

				classifications.		
II	Audit Planning					
	1	Preliminaries before the commencement of Audit. – Audit planning – Audit Programme – Advantages – Disadvantages.	5	To understand the preliminaries before the commencement of audit.	Lecture discussion	Evaluation through: Short test and Oral test
	2	Internal check, Internal Audit and Internal Control – Distinction between Audit programme of Independent Auditor and Internal Auditor.	4	To know internal check, internal audit and internal control.	Lecture discussion with Interaction	
	3	Modification - Audit notebook – Audit Working papers – Purpose – Content – Ownership – Procedure of Audit.	4	To understand the procedure of audit.		Multiple choice questions Assignment Formative assessment
III	Vouching					
	1	Meaning – Objectives – Importance – Voucher – Vouching of Trading Transactions: Purchase book, Purchase return.	4	To understand the objectives and importance of vouching.	Lecture discussion with Interaction	Evaluation through: Short test and Online Quiz via. Google Classroom
	2	Credit sales, sales return, sale of by-products – General Considerations while Vouching Trading Transactions.	4	To understand general considerations while vouching trading transactions.	Lecture discussion with Interaction	
	3	Vouching of Cash transactions: Cash receipts and Payments	3	To understand Vouching of cash receipts and Payments.	Lecture, group discussion	Multiple choice questions Assignment

						Formative assessment
						Seminar
IV	Verification and Valuation of Assets and Liabilities					
	1	Meaning of Verification – Definition – Distinction between Verification and Vouching – Verification of Liabilities - Distinction between Verification and Confirmation.	4	To know the verification of liabilities.	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Methods of Valuation – Verification and Valuation of Different kinds of Assets: Intangible Assets, Fixed Assets, Floating Assets, Fictitious Assets.	4	To understand the verification and valuation of different kinds of assets.	Lecture discussion with Interaction	Multiple choice questions
	3	Verification of Liabilities: Capital, Debentures, Trade Creditors, Bills Payable, Loans, Outstanding Liabilities, Contingent Liabilities.	4	To know the verification of liabilities.	Lecture, group discussion	Assignment Formative assessment
V	Company Auditor and Standards on Auditing					
	1	Company Auditor: Appointment, Qualification and Disqualification - Removal, Resignation – Rights and Duties.	4	To know the appointment, qualification and disqualification of a company auditor.	Lecture discussion with PPT illustration	Evaluation through: Short test and Oral test
	2	Liabilities: Civil Liability for Negligence and Misfeasance – liabilities under Companies Act.	3	To understand the liabilities under Companies Act.	Lecture discussion	Online Quiz via. Google Classroom

	3	Auditor's Report – Importance – Audit Report of a Limited Company – Matters to be included in Auditor's Report -Elements–Kinds.	4	To know the matters to be included in auditor's report.	Lecture discussion	Multiple choice questions Formative assessment
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Activity: Group Discussion

Topics:Qualities of an auditor

Cash receipts and payments

Courseinstructor: Dr.C.K.Sunitha Headof theDepartment:Dr.R.Evalin Latha

Class :III B.COM

Subject :Elective Organizational Behaviour

Semester : VI

CourseCode: AC2065

Course Code	L	S	S	Credits	Institute Hours	Total Hours	Marks		
							CIA	External	Total
AC2065	5				5	5	25	75	100

Objectives

1. Toenablethestudentstounderstandexecutivebehavioursintheworkplace
2. ToequipstudentstocopeupwithgroupdynamicsandTeam building

Thesuccessfulcompletionofthecourse,thestudentswillbeableto		
1	understandtheorganizationalbehaviourintheworkplace	K1&k2
2	identifyone'sown personalityand perception	K2&k3
3	measuretheAttitude, Values, EmotionsandMoods of Human Beings	K3&k1
4	copingwiththegroupmembersandteam building	K4&k5
5	learntheorganizationalClimateandCultureinthebusinessworld	K5&k1

Unit	module	Topic	Teaching hours	Cognitive level	pedagogy	Assessment Evaluation
Unit I: Introduction to Organizational Behaviour						
	1.	Definition, Nature and Scope, Need	3	K1(R)	Introductory Session	Evaluation through short test
	2.	Contributing Disciplines to Organisational Behaviour: Psychology – Sociology - anthropology – Other Social Sciences Behaviour, Challenges, Behaviour Process	4	K2(U)	Lecture using chalk and talk	Short essays
	3	Models: Autocratic – Custodial – Supportive – Collegial	3	K1(R)	Lecture using PPT	Debating or presentations

Unit	module	Topic	Teaching hours	Cognitive level	pedagogy	Assessment Evaluation
Unit II: Individual Perspective						
	1.	Individual and Individual Differences	1	K2(R)	Lecture using chalk and talk	MCQ
	2.	Human Behaviour and its causation	1	K2(U)	Group discussion	Evaluation through short test
	3	Personality: Concept – Determinants – Types – Development of Personalities - Personality Influence – Measures	6	K3(An)	Lecture using chalk and talk	Short essays
	4	Perception: Perception Differences from Sensation – Process – Factors – Improvement – Application in Organisational Behaviour.	6	K3(An)	Lecture using PPT	Concept explanation

Unit	module	Topic	Teaching hours	Cognitive level	pedagogy	Assessment Evaluation
Unit III: Attitude, Values, Emotions and Moods Attitudes						

	1.	Concepts–Formation–Types	2	K1(R)	Lecture usingchalk andtalk	MCQ
	2.	Measurement-Values: Concept – Types – Formation -Value and Behaviour	4	K1(R)	Lecture usingPPT	Debating or presentations
	3	DevelopmentalValues	1	K1(R)	Group discussion	Evaluation throughshort test
	4	Emotions and Moods: Types –Sources – Aspects–Competence-Benefits-	3	K1(R)	Lecture usingPPT	Concept explanation
	5	Theories - Affective Events Theory EmotionalIntelligence: Competence-Benefits -OBApplicationsof EmotionsandMoods.	5	K3(AP)	Lecture usingchalk and talk	Shortessays

Unit	module	Topic	Teaching hours	Cognitive level	pedagogy	Assessment Evaluation
UnitIV: GroupDynamics						
	1.	Characteristics of a Group - Reasons for Formation of Group – Types–Stages-Group Behaviour - Group DecisionMaking	6	K4(AN)	Lecture usingchalk and talk	Shortessays
	2.	TeamBuildings:-Types-Process- Roles-Failure – Successful	4	K4(AN)	Lecture usingPPT	Concept explanation
	3	SocialLoafing-Conflict: ConflictVsCompetition – Sources – Types – Aspects – Process - Conflict Management	5	K5(E)	Lecture usingPPT	Evaluation throughshort test

Unit	module	Topic	Teaching hours	Cognitive level	pedagogy	Assessment Evaluation
UnitV:OrganizationalClimateand Culture						
	1.	OrganizationalClimate-Concept- Dimensions-Determinants	4	K5(E)	Lecture usingPPT	Evaluation throughshort test

	2.	Culture: Concept-Types Functions - Creating, Sustaining and Changing a Culture- Learning of Culture	4	K1(R)	Lecture using PPT	Concept explanation
	3	Organizational Climate Vis - a Vis Organisational Culture	1	K5(E)	Lecture using chalk and talk	Short essays

Course focusing on Behaviour/attitudes/performance of people in the organization

Activities–benefits of team building activity-games

Assignment-DifferencebetweenOrganizationalClimateandOrganizationalCulture

Part-A

1. ----- **Conceptualized need hierarchy theory**
2. **Every individualis ----- by their personality**

Part – B

1. List out the challenges facing organisational behaviour
2. List out the types of organizational culture

Part-C

3. Explain Factors affecting Perception
4. Explain the Changing organizational change

