

Teaching Plan

Department : **Commerce**
 Class : **I B.Com**
 Title of the Course : **CORE –I: FINANCIAL ACCOUNTING**
 Semester : **I**
 Course Code : **AU231CC1**

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC1	5	-	-	-	5	5	75	25	75	100

Learning Objectives:

1. To understand the basic accounting concepts, standards, and accounting procedure
2. To gain knowledge on accounting treatment of various accounts.

Course Outcomes

On the successful completion of the course, students will be able to:		PSO addressed	Cognitive level
1.	remember the concept of rectification of errors and bank reconciliation statements	PSO - 3	K1 (R)
2.	Apply the knowledge in preparing accounts of sole trading concerns	PSO – 3	K3 (A)
3.	Apply the various methods of providing depreciation	PSO – 3	K3 (A)
4.	interpret the methods of calculating profit	PSO – 3	K2 (U)
5.	Identify the accounting treatment regarding royalty accounts and claims from insurance companies in case of loss of stock.	PSO - 3	K3 (A)

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Fundamentals of Financial Accounting					
	1	Financial Accounting– Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions	3	K1 (R)	Introductory session, Lecture with interaction	Evaluation through short test, MCQ, True/False, Short essays,
	2	Journal, Ledger Accounts– Subsidiary Books– –Trial Balance	4	K1 (R)	Lecture using Chalk and talk	Recall steps, Concept definitions
	3	Classification of Errors– Rectification of Errors–	4	K1 (R)	Lecture using videos,	Problem- solving questions
	4	Preparation of Suspense Account– Need and Preparation - Bank Reconciliatio n Statement.	4	K1 (R)	Group Discussion, Mind mapping	Problem- solving questions,
II	Final Accounts					
	1	Final Accounts of Sole Trading Concern-Capital and Revenue	5	K3(A)	Lecture using Chalk and Problem solving	Evaluation through short test
	2	Revenue Expenditure and Receipts – Preparation of Trading, Profit and Loss Account	5	K3(A)	Lecture using Chalk and Problem solving	Debate and Short test
	3	Balance Sheet with Adjustments.	5	K3(A)	Lecture using Chalk and Problem solving	Problem- solving questions,
III	Depreciation and Bills of Exchange					
	1	Depreciation- Meaning– Objectives– Accounting Treatments	3	K3(A)	Lecture using videos,	Evaluation through short test, MCQ, True/False, Short essays,
	2	Types - Straight Line	3	K3(A)	Problem solving	Problem- solving

		Method – Diminishing Balance method – Conversion method.				questions,
	3	Annuity Method– Depreciation Fund Method– Insurance Policy Method – Revaluation Method – Depletion Method – Sum of Digits Method – Machine Hour Rate Method.	3	K3(A)	Problem solving	Seminar
	4	Bills of Exchange : Definition – Specimens – Discounting of Bills –Endorsement of Bill	3	K3(A)	Lecture using Chalk and Problem solving	Evaluation through short test
	5	Collection– Noting– Renewal – Retirement of Bill under rebate– Insolvency of Acceptor – Accommodation	3	K3(A)	Lecture using Chalk and Problem solving	Problem- solving questions,
IV	Accounting from Incomplete Records					
	1	Incomplete Records - Meaning and Features - Limitations.	5	K2 (U)	Lecture using Chalk and Problem solving	Suggest idea/concept with examples, Suggest formulae, Solve problems, Explain
	2	Difference between Incomplete Records and Double Entry System - Methods of Calculation of Profit	5	K2 (U)	Lecture using Chalk and Problem solving	Solve problems
	3	Statement of Affairs Method – Preparation of final statements by Conversion method. Average Due Date and Account	5	K2 (U)	Lecture using Chalk and Problem solving	concept with examples, Suggest formulae Solve problems,

		Current.				
V	Royalty and Insurance of Claims					
	1	Meaning – Minimum Rent – Short Working – Recoupment of Short Working	5	K3 (A)	Lecture using Chalk and Problem solving	Evaluation through short test, MCQ,
	2	Lessor and Lessee – Sublease – Accounting Treatment	5	K3 (A)	Lecture using Chalk and Problem solving	Short test
	3	Insurance Claims –Calculation of Claim Amount- Average clause(Lossof Stock only)	5	K3 (A)	Lecture using Chalk and Problem solving	Problem Solving

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

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

Activities related to Cross Cutting Issues :

Assignment : Preparation of Final Accounts

Seminar Topic:

Sample questions (minimum one question from each unit)

Part A

1. Fire Insurance provides cover for ----- assets.
2. There is no uniformity of rules or principles in maintaining the account under-----
3. Single entry does not have any set of fixed rules and principles for recording and reporting the financial transactions - True/False
4. Excess of expenditure over income is _____.
5. Depreciation is treated as an expense and debited to the profit & Loss a/c. True / False.

Part B

1. Mr.Deva keeps his books according to single entry system .His position on 1st April 2017 and 31st March 2018 as follows:.(An)

Particulars	01.04.2017	31.03.2018
Creditors	5,20,000	3,90,000
Debtors	2,85,000	2,40,000
Cash	1,90,000	3,30,000
Stock	3,00,000	2,90,000
Plant and Machinery	2,50,000	3,70,000
Furniture	2,80,000	2,50,000

Mr.Deva introduced Rs.6,00,000 as additional Capital and withdrawn Rs.30,000 p.m . Find out profit during 2017-2018.

2. What do you mean by Recoupment of Short workings?

3. Write short Notes on Minimum Rent

4. From the following information, calculate the amount of depreciation.

Particulars	Furniture	Plant
Cost (₹)	1,80,000	2,60,000
Scrap Value (₹)	5,000	10,000
Estimated Life	7 Years	8Years

5. On 1st January, X sold goods worth Rs. 1,00,000 to Y and drew a bill on Y at 3 months for the amount. Y accepted the bill and returned it to X, who endorsed the bill a month after the acceptance, in favour of a creditor Z in the settlement of his debt for Rs. 1,02,000. The bill is duly honoured at maturity. Pass the necessary journal entries in the books of X, Y and Z.

Part C

1. Mrs.Vinitha keeps her books on single entry basis.Find out the Profit or Loss made for the period ending 31st March 2004..(An)

Particulars	01.04.2003	31.03.2004
Bank balance	3,500(cr)	4,500(Dr)
Cash in hand	200	300
Stock	3,000	4,000
Sundry Debtors	8,500	7,600
Plant	20,000	20,000
Furniture	10,000	10,000
Sundry creditors	15,000	18,000

Mrs. Vinitha had withdrawn Rs.10,000 for her personal use and had introduced additional capital of Rs.,. 4,000

2. From the following details of Rathika & Co., while building caught fire on 25th September 2016 and major portion of stock were destroyed, you are required to prepare a statement of claim to be submitted to the insurance company.

3. A new Machinery was purchased for Rs. 6,00,000 on 1st April 2001. On 1st October 2002, another Machinery was purchased for Rs. 4,40,000. On 30th September 2003, the Machinery purchased on 1st April 2001 was sold for Rs. 3,40,000. Depreciation is to be provided at 10% per annum, under Straight Line method. Accounts are closed on 31st March every year. Pass journal entries and prepare Machinery account and Depreciation on Machinery account for the three years.

4. On 1st January 2003, Raman acquires the right to manufacture and sell locks from the patentee, Ravikiran, on a royalty of ₹5 per lock sold with a minimum annual rent of ₹ 50,000 payable on 31st December each year.

Number of locks sold was as follows:

Year :	2003	2004	2005	2006
Sales in Numbers:	8,000	9,000	10,000	12,000

Shortworkings are recoupable within four years. Prepare Short workings Account.

5. X sells goods for Rs.40,000 to Y on 1st January 2018 and on the same day draws a bill on Y at three months for the amount. Y accepts it and returns it to X, who discounted it on 4th January 2018 his bank at 6% p.a. The acceptance is dishonoured on the due date and the noting charges were paid by bank being Rs.200. On 4th April 2018, Y accepts a new bill at three months for the amount then due to X together with interest at 12% p.a.

Make Journal entries to record these transactions in the books of X.

Head of the Department

Dr. R. Evalin Latha

Course Instructor

Dr. R. Sreedevi

Teaching Plan

Department : Commerce SF I
Class : I B.Com Commerce
Title of the Course :Core II- Principles of Management
Semester : I
Course Code : AU231CC2

Course Code	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231CC2	5	-	-	-	5	5	75	25	75	100

Objectives

- To understand the basic management concepts, functions and various techniques of planning and decision making
- To gain knowledge about the various components of staffing and organisation structure

Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
CO - 1	remember the general concepts and importance of principles of management.	PSO - 2	K1(R)
CO - 2	understand the process of planning and decision making in an organization.	PSO - 3	K2(U)
CO - 3	understand the principles of authority and responsibility of an organization.	PSO - 3	K2 (U)
CO - 4	apply the various methods of performance appraisal	PSO - 3	K3(Ap)
CO - 5	demonstrate the notion of directing, co-ordination and control in the management.	PSO - 3	K3(Ap)

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Management					
	1.	Meaning- Definitions – Nature and Scope - Levels of Management – Importance	3	K1(R)	Lecture using Chalk and talk ,Introductory session, Group Discussion.	Evaluation through short test.
	2.	Management Vs. Administration – Management: Science or Art	2	K1(R)	Lecture with interaction	Recall the differences through Class test.
	3.	Evolution of Management Thoughts – F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo	3	K2(U)	Lecture with ppt	Questioning, Quiz
	4.	Functions of Management - Trends and Challenges of Management.	2	K3(Ap)	Micro flipped Classroom	Recollect the challenges faced by the management through short test.
	5.	Managers – Qualification – Duties & Responsibilities.	2	K3(Ap)	Lecture with ppt	Internal Test I
II	Planning					

	1	Planning – Meaning – Definitions – Nature – Scope and Functions	3	K1(R)	Micro flipped Classroom	Test
	2	Importance and Elements of Planning – Types	3	K1(R)	Lecture with interaction	Questioning
	3	Planning Process - Tools and Techniques of Planning	3	K3(Ap)	Enriched Virtual Blended learning	Online Quiz
	4	Management by Objective (MBO). Decision Making: Meaning – Characteristics	4	K3(Ap)	Lecture with ppt	Short test
	5	Types - Steps in Decision Making – Forecasting.	2	K3(Ap)	Lecture with interaction	Internal Test I

III	Organizing					
	1	Meaning - Definitions - Nature and Scope – Characteristics	3	K1(R)	Lecture with ppt	Concept explanations
	2	Importance – Types - Formal and Informal Organization	3	K2(U)	Lecture with ppt	Class test
	3	Organization Chart – Organization Structure: Meaning and Types	3	K3(Ap)	Lecture with interaction	Recall steps
	4	Departmentalization– Authority and Responsibility	4	K2(U)	Lecture with Discussion	Short test
	5	Centralization and Decentralization – Span of Management	2	K2(U)	Lecture with interaction	Questioning
IV	Staffing					
	1	Introduction - Concept of Staffing- Staffing Process – Recruitment – Sources of Recruitment	3	K1(R)	Lecture with ppt	Questioning
	2	Modern Recruitment Methods - Selection Procedure – Test- Interview–	3	K2(R)	Gamification	Class test
	3	Training: Need - Types– Promotion – Management Games	3	K2(U)	Lecture with ppt	Check knowledge in specific situations
	4	Performance Appraisal - Meaning and Methods – 360 Performance Appraisal	4	K3(Ap)	Lecture with ppt	Suggest idea/concept with examples
	5	Work from Home - Managing Work from Home [WFH].	2	K1(R)	Lecture with ppt	Map knowledge
V	Directing Co-ordination and Control					
	1	Motivation –Meaning - Theories – Communication – Types - Barriers to Communications	3	K1(R)	Lecture with interaction	Concept and definition explanations
	2	Measures to Overcome the Barriers. Leadership – Nature - Types and	3	K2(U)	Lecture with interaction	Critique or justify with pros and cons

		Theories of Leadership				
3		Styles of Leadership - Qualities of a Good Leader – Successful Women Leaders. Supervision	3	K3(Ap)	Lecture with ppt	Suggest idea/concept with examples
4		Co-ordination – Meaning - Techniques of Co-ordination.	3	K1(R)	Flipped Classroom	Concept explanations
5		Control - Characteristics - Importance – Stages in the Control Process	3	K3(Ap)	Lecture with ppt	Finish a procedure in many steps,
6		Requisites of Effective Control and Controlling Techniques – Management by Exception [MBE].	3	K3(Ap)	Lecture with ppt	Internal Test II

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Employability

Activities (Em/ En/SD): Group Discussion, Role play

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

Activities related to Cross Cutting Issues : Delegation of authority, Assign work.

Assignment : Levels and Importance of management, Through Google Classroom

Part A

1. Management is the _____ of getting things done through people.
2. The first and foremost function of management is _____.
 - a) Planning b) Organising c) Staffing d) Controlling
3. Diagrammatic presentation of the organisation structure is called as organisation _____.
 - a) Figure b) Line c) Chart d) Graph
4. The process of elevating a person to a higher level job is called as _____.
 - a) Transfer b) Demotion c) Promotion d) Recruitment
5. Planning is looking ahead and controlling is looking _____.

a) Front b) Far c) Behind d) Back

Part B

1. Recall the concept and definition of management.
2. Explain MBO.
3. Distinguish formal from informal organisation.
4. Discuss the merits and demerits of internal source of recruitment.
5. Define control.

Part C

1. Elaborate the nature of management.
2. Discuss the various steps involved in the process of planning.
3. Enumerate the principles of organisation.
4. Elaborate the various methods available for appraising the performance of employees.
5. Discuss the measures to overcome the barriers in communication.

Dr.R.Evalin Latha

Dr.C.K.Sunitha

Head of the Department

Course Instructor

TeachingPlan

Department : Commerce
 Class : I B.Com
 Title of the Course : Elective I - Business Communication
 Semester : I
 Course Code : AU231EC3

CourseCode	L	T	P	S	Credits	Inst. Hours	Total Hours	Marks		
								CIA	External	Total
AU231EC3	4	-	-	-	3	4	60	25	75	100

Learning Objectives:

1. To make the students aware of various types of business correspondence
2. To enable the students to prepare themselves to face various types of interviews.

Course Outcomes

On the successful completion of the course, student will be able to:		PSO addressed	Cognitive level
1.	Recognise the basic concept of business communication.	PSO – 2	K1(R)
2.	Exposed to effective business letter	PSO – 2	K3(A)
3.	Interpret the concept of various correspondences.	PSO – 2	K2(U)
4.	Discuss the Secretarial Correspondence like agenda, minutes and various business reports.	PSO – 2	K2(U)
5.	Acquire the skill of preparing an effective resume	PSO - 2	K3(A)

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Business Communication					
	1.	Definition– Meaning– Importance of Effective Communication	4	K1(R)	Lecture using Chalk and talk	Recall Concept definitions, MCQ
	2.	Modern Communication Methods – Barriers to Communication -E-Communication	4	K1(R)	Lecture using videos and PPT	Short test,
	3.	Business Letters: Need - Functions – Essentials of Effective Business Letters– Layout	4	K1(R)	Mind mapping	Recall Concept definitions, Short essays
II	Trade Enquiries					
	1	Trade Enquiries– Orders and their Execution	4	K3(A)	Introductory session, Group Discussion	MCQ, True/False,
	2	Complaints and Adjustments– Collection Letters – Sales Letters–Circular Letters	4	K3(A)	Lecture using videos	Short essays
III	Banking Correspondence					
	1	Banking Correspondence– Types–Structure of Banking Correspondence	4	K2(U)	Lecture using videos and PPT	Concept explanations, Short summary or overview
	2	Elements of a Good Banking Correspondence Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance	4	K2(U)	Peer tutoring, Mind mapping	Suggest idea/concept with examples
	3	Meaning of Fire Insurance–Kinds– Correspondence Relating to Marine Insurance	4	K2(U)	Lecture and Group Discussion	Debating or Presentations
	4	Agency Correspondence– Introduction – Kinds– Stages of Agent	4			

		Correspondence– Terms of Agency Correspondence				
IV	Secretarial Correspondence					
	1	Company Secretarial Correspondence – Introduction – Duties of Secretary–	3	K2(U)	Lecture using Chalk and talk	Evaluation through short test, Seminar
	2	Classification of Secretarial Correspondence– Specimen letters	3	K2(U)	Lecture using videos and PPT	Critique or justify with pros and cons
	3	Agenda and Minutes of Report writing– Introduction–Types of Reports	3	K2(U)	Lecture using videos	Short essays,
	4	Preparation of Report Writing	3	K2(U)	Lecture using videos and PPT	Assignment
V	Application Letters					
	1	Application Letters– Preparation of Resume	3	K2(U)	Introductory session, Group Discussion	Simple definitions, MCQ
	2	Interview: Meaning– Objectives and Techniques of Various Types of Interviews	3	K2(U)	Peer tutoring, Mind mapping	Short test,
	3	Public Speech– Characteristics of a Good Speech	3	K2(U)	Lecture using videos and PPT	Critique or justify with pros and cons

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Skill Development

Activities (Em/ En/SD) :

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

Activities related to Cross Cutting Issues :

Assignment : Preparation of Sales Letters

Seminar Topic: Importance of Effective Communication

Sample questions (minimum one question from each unit)

Part A

1. The word communication has been derived from the Latin word communis. T/F

2. A wandering mind cannot fully gather the inputs given to it. T/F
3. Listening is meaningful when a person converts the words coming to him into ideas. T/F
4. A job interview is a formal meeting between a job seeker and an employer. T/F
5. Audio-Visual communication is most suitable for mass publicity. T/F

Part B

1. Discuss the key elements of the communication process.
2. List some tips for effective listening
3. What are the essentials of a good business letter?
4. How can you improve your performance in a job interview?
5. What are the impact of modern technology on business enterprise?

Part C

1. Describe the process of listening
2. Name the various types of barriers to listening with a brief description of each
3. What is job interview. Describe the ways by which an applicant can face the interview with
4. confidence.
5. Discuss the tips for effective participation in a group discussion for job selection.
6. Why video conferencing is so important in the modern business world.

Dr. R. Evalin Latha

Dr. S. Merlin Vista

Head of the Department

Course Instructor

Teaching Plan

Department : Commerce S.F -1

Class : II B.Com

Title of the Course : Core III Advanced Accounting

Semester : III

Course Code : AC2031

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2031	6	-	-	5	6	90	25	75	100

Objectives:

- To makethestudentsunderstandthebasicconceptsandother aspectsofpartnershipandtheprocedureofpreparingcapitalaccounts.
- To familiarizethestudentswiththepreparationofpartnership accountsundervarioussituations.

Course outcomes

C O	Upon completion of this course, the students will be able to:	PSO address ed	Cogniti ve level
C O - 1	understandthevariousaspectsofpartnership	PSO – 4	K2(U)
C O - 2	identifythemethodsofpreparingcapitalaccountsofpartners.	PSO – 4	K1(R)
C O - 3	analysetheprocedureofpreparingpartnershipaccountsonadmission,retirement,deathandi nsolvencyofpartners.	PSO – 5	K4(An)
C O - 4	knowthemethodsofdistributingtheduesofthepartners.	PSO – 4	K2(U)

Teaching Plan

Total Contact hours:90(Includinglecture,assignmentandtests)

Unit	Module	Topics	Teachi ng Hours	Cognitive level	Pedagogy	Assessment/Ev aluation
I	IntroductiontoPartnership					
	1.	Meaning,Definition, Features, Rights ofpartners	3	K2 (U)	Lecture, Interaction	Quiz

	2	Partnership Deed, Importance, Contents, Provisions affecting accounting treatment in the absence of Partnership Deed	3	K2 (U)	Lecture, GD	Giving problems and checking the answers
	3	Preparation of Profit and Loss Appropriation account and capital account	3	K4 (An)	Chalk and talk method and GD	ICIA-test
	4	Special aspects regarding partnership: Interest on capital, Interest on drawings, Salary or Commission to partners, Interest on partner's loan.	6	K1 (R)	Chalk and talk method and GD	
II	Admission of a partner					
	1.	Meaning, Adjustments required on admission	3	K1 (R)	Introductory session	MCQ using google form
	2.	calculation of new profit sharing ratio and sacrificing ratio	2	K3 (Ap)	Chalk and talk method and GD	Verifying the class notes and giving exercise problems.
	3.	calculation of goodwill, Methods of valuing goodwill	2	K4 (An)	Problem solving.	ICIA-test
	4.	Revaluation of assets and liabilities	3	K5 (E)	Problem solving.	

	5.	Adjustment of accumulated profits and reserves	4	K1 (R)	Chalk and talk method and GD	
	6	Adjustment of capital	6	K4 (An)	Chalk and talk method and GD	
III Retirement and Death of a partner						
	1	Calculation of new profit, sharing ratio and Gaining ratio	2	K1 (R)	Lecture using videos,	MCQ through ERP
	2.	Treatment of goodwill	2	K2 (U)	Problem solving And Chalk and talk Method	Verifying the class notes and giving exercise problems.
	3.	Retirement cum admission	3	K1 (R)	Chalk and talk method and GD	I CIA-test and II CIA test
	4.	Preparation of Executor's account.	2	K4 (An)	Chalk and talk method and GD	
	5	Joint Life Policy, Treatment of Joint Life Policy	6	K4 (An)	Chalk and talk method and GD	
IV Dissolution of Partnership Firm						
	1.	Meaning, Modes of dissolution, Settlement of accounts on dissolution, Accounting entries regarding dissolution	2	K2 (U)	Lecture using videos.	open book test
	2.	Garner versus Murray Rule, Application in India	3	K2 (U)	Lecture GD	Verifying the class notes and giving exercise problems.
	3.	Insolvency of one partner, Procedure.	6	K4 (An)	Chalk and talk method	

					andGD	II CIAtest
	4.	Insolvency of all partners, Procedure.	6	K4 (An)	Problem solving Chalk and talk method and GD	
V	Piecemeal distribution					
	1.	Meaning, order of payment, Methods	3	K1 (R)	Lecture PPT	Oral test
	2.	Proportionate capital Method, Distribution procedure.	5	K2(U)	Chalk and talk method and GD	Verifying the class notes and giving exercises problems.
	3.	Maximum Loss Method, Distribution procedure.	5	K2(U)	Chalk and talk method and GD	II CIAtest

Course Focussing on Employability/ Entrepreneurship/ Skill Development : Skill Development

Activities (Em/ En/SD):

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

Activities related to Cross Cutting Issues : preparation of partnership accounts under various situations.

Assignment :Retirement andDeathofa partner ,Problem solving

Seminar Topic: (if applicable) -

Sample questions (minimum one question from each unit)

Part – A

Unit – I

1.----- is provided on the capital at the beginning of the year.

Unit -II

1.----- existing in the books is written off to the existing partners in the old ratio

Unit –III

1. The amount of general reserve is transferred to partners Capital account in -----

Unit –IV

1, Assets not taken over by the new firm at the time of amalgamation are transferred to ----

Unit –V

1. Two firm joining together to form is called ----

Part B

Unit – I

1.What are the features of partners?

Unit -II

1. Rom the following balance sheet of Mr. Adavan and Barani ,calculateInteraset on Capital at 6% p.a for the year ending 31.12.2016.

Liabilities	Amount	Assets	Amount
A's Capital	40,000	Sundry Assets	84,000
B;s Capital	32,000	Drawings A	4,000
P&L Appropriation	16,000		
Total	88,000	Total	88,000

During the year 1996, A's drawings were Rs.5,000 and B' drawings 8,000.Profits during the year 2016 were Rs 24,000.

Unit –III

1.Arun retires from the partnership in January 1 ,at 2013.other partner settle the amount due to in three equal annual installments with interest at 5% .The amount due to Arun on 1.1.2003 was Rs.30,000.Prepare the loan account of Arun.

Unit –IV

1.

Liabilities	Amount	Assets	Amount
Capital		Cash	1,500
A	2000	C's Capital	200
B	600	Loss on realisation	900

'C' is Insolvency and can pay nothing .Close the book of firm.

Unit –V

1.Following is the B/S of A,B and C who share Profits and losses in the ratio of 2;2;1

Liabilities	Amount	Assets	Amount
Sundry Creditors	15,000	Cash in hand	2,000
Capital A	15000	Sundry Debtors	12,000

B	4000	Stock	22,0000
C	12,000	Furniture	10,000
Total	46,000	Total	46,000

Part - III

Unit –I

1.Rani and veni having capitals of Rs,15,000 and Rs.80,000 respectively .The profit sharing ratio was 3:2 and the deed provided for interest was Rs,11,000.Show treatment of interest on capitals if

a) the deed allows interest irrespective of profits.

b) The deed is silent regarding the interest as a charge

Unit –II

1.Janaki and kanmani are partners sharing profit and losses in the ratio of 2:1 .they admit Vasuki as a new partner by giving 1/6 th share in the future profits.

Calculate the new profit sharing ratio and the sacrificing ratio

Unit – III

1.A and B are Partners in a firm .On April 2005 they took out a joint life policy for Rs.30,000. The annual premium of Rs.1,400 is payable .A&B share profits and losses in the ratio 2;1 .On April 1,2002 B died and Rs. 30,000 is received from the insurance company .Journalise the above transactions. Premium is to adjusted through profits and loss account.

Unit – IV

1.

Liabilities	Amount	Assets	Amount
creditors	4000	Assets	17,000
Capitals: A	10000	Capital	12,000
B	5000	C	6,360
Reserve	6,000	D	1640
Total	25,000	Total	25,000

On the above date ‘C’ becomes insolvent and was able to contribute only 50 paise in the rupee. Assets realized Rs.12,500. Realisation expenses amounted to Rs.400.Prepare realisation account and C’s Capital Account.

Unit –V

1.The following is the B/S OfA&B who share profits in the ratio of 6:3 on 31.12.2002

Liabilities	Amount	Assets	Amount
Capital A	1,20,000	Sundry Assets	2,45,000
B	80,000	Cash	5,000
Creditors	50,000		
Total	2,50,000	Total	2,50,000

The realization of assets was as follows

31.12.2003

- Rs .40,000

28.02.2003

-Rs.80,000

31.03.2003

- Rs.45,000

Show the distribution using maximum loss method.

Dr.M.Charles Dayana
Dr.R.Evalin Latha
CourseInstructorHeadoftheDepartment

Teaching Plan

Department : Commerce (SF-I)

Class : II B.Com

Title of the course : Core III Company Law and Secretarial Practice

Semester : III

Course Code : AC2033

Course Code	L	T	P	Credits	Inst.Hours	Total Hours	Marks		
							CIA	External	Total
AC2033	5	-	-	4	5	75	25	75	100

Objectives

1. To give an overview of the Companies Act 2013
2. To impart knowledge on various aspects of companies and the significant role of a secretary in a company.

Course Outcomes

COs.	Upon completion of this course, the students will be able to:	PSO Addressed	CL
CO-1	plan for formation of a company right from promotion to commencement of business	1,2	Ap
CO-2	conduct any kind of company meetings as per requirement	5	Ap
CO-3	understand the documents that are needed for the formation of a company	2	U
CO-4	know the provisions given in the Companies Act 2013	5	U
CO-5	describe the role of company secretary and secretarial practices	2	U

Teaching Plan

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

Unit	Module	Topic	Teaching Hours	Cognitive Level	Pedagogy	Assessment/Evaluation
1	An Overview of Companies Act 2013					
	1	Companies Act 2013 – Background and introduction – New concepts and Definition	4	K2(U)	Lecture using chalk and talk, Peer tutoring	Simple definitions & Short test
	2	Management and	3	K2(U)	Group	Recall steps, Concepts

		Administration – Corporate Social Responsibility)	Discussion & Mind mapping	definition
	3	Shareholder's meeting – Mergers and Amalgamation	4	K2(U)	Lecture using chalk and talk, Peer tutoring	Concept with definitions
	4	Audit and Auditors – Financial Statement and Dividend–Regulators	4	K2(U)	Lecture using PPT	MCQ & Recall steps
	5	Revival and Rehabilitation of sick company	2	K2(U)		
	6	Winding up – Important changes between the Companies Act 1956 and 2013.	2	K1®	Group Discussion & Mind Mapping	Concept explanations, short summary
2	Formation of a Company					
	1	Introduction – Promotion – Stages – Promoter. Documents	2	K1(R)	Lecture using chalk and talk, Peer tutoring	Concept explanations & short summary
	2	Memorandum of Association – Meaning – Purpose – Clauses – Alteration of Memorandum – Doctrine of Ultra vires	3	K2(U)	Group Discussion & Mind mapping	Assignment & Slip Test
	3	Articles of Association – Meaning – importance – Contents – Procedure for alteration – Doctrine of Constructive notice – Doctrine of Indoor Management	43	K2(U)	Lecture using chalk and talk, Peer tutoring	Quiz – I
	4	Prospectus – Meaning – Requirements – Legal Provisions – Contents – Statement in lieu of prospectus	3	K1(U)	Lecture using PPT	Suggest idea/concept with examples
	5	Underwriting – Meaning – Conditions and	3	K1(U)	Group Discussion & Mind	Short summary

		advantages of underwriting.			mapping	
3	Company Meetings					
	1	Meaning – Prerequisites to constitute a meeting	3	K1(U)	Lecture using chalk and talk, Peer tutoring	Short test
	2	Types – Quorum – Notice	3	K1(U)	Lecture using PPT	Class Test – 1
	3	Agenda – Minutes	3	K1(U)	Group Discussion & Mind mapping	Concept with examples
	4	Voting – Proxy-Adjournment	3	K1(U)	Lecture using videos	Slip Test
	5	Resolution – kinds	3	K1(U)	Lecture using PPT	Short essay writing
4	Company Secretary					
	1	Meaning – Definition – Legal Status – Qualification	4	K1(U)	Lecture using chalk and talk	Short essay writing
	2	Appointment – Dismissal – Functions and Duties	3	K2(R)	Lecture using PPT	Class Test – II
	3	Rights and Liabilities – Contractual liabilities	2	K1(U)	Group Discussion & mind mapping	Short test
	4	Roles played by the secretary – skills needed	3	K1(U)	You tube video	MCQ
	5	Qualities that make a good Secretary – Characteristics of a good secretary	3	K1(U)	Lecture	Concept examples with examples
5	Secretarial Practice					
	1	Position of company Secretary – Actual position	3		Lecture using chalk and talk	Short essay writing
	2	Company Secretary in practice: Secretary in whole-time practice – Secretarial Audit	2		Lecture using PPT	Slip Test
	3	Part-Time secretary – Eligibility to use the designation of secretary	3		Group Discussion & mind mapping	Formative Assessment – II
	4	Eligibility to practice – Scope of	4		You tube video	Oral Test

		Secretarial Audit				
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Course Focusing on Employability, Entrepreneurship and Skill Development

Activities:

1. Draft an agenda for the department workshop.
2. Prepare the minutes of a department meeting and circulate it among the students
3. Collect the prospectus of a few reputed institutions

Assignment - Memorandum of Association

Part – A

1. _____ means the business to be transacted at a meeting
2. The term _____ means certain number of members whose presence is necessary for the meeting of the company to commence its deliberations.
3. The term _____ means the proposal which is voted at the meeting and accepted by the members.
4. Articles of association is another important document which is required to be filed with the registrar of companies (T/F)
5. The secretary is appointed by a resolution of board of directors. (T/F)

Part – B

1. List out the duties of the director
2. List out the advantages of a Joint stock company.
3. State the legal provisions regarding board meetings
4. Discuss the prerequisite to constitute a meeting
5. Recall the powers of a secretary

Part – C

1. Differentiate between companies Act 1956 and 2013.
2. Distinguish between company and partnership.
3. Explain Annual general meeting of the company
4. Enumerate memorandum of association
5. Discuss the procedure for appointment of a secretary.

Head of the Department – Dr.R, Evalin Latha

Course Instructor – Dr.R.Evalin Latha

Teaching Plan

Department : Commerce

Class : II B.Com

Title of the Course : Core IV: Principles of management

Semester : III

Course Code: AC2035

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2035	4	-	-	6	5	60	25	75	100

Objectives

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

Course Outcomes

COs.	Upon completion of this course the students will be able to:	PSO Addressed	Cognitive level
CO-1	Understand the features, objectives, principles and Functions of management	1	K2(U)
CO-2	Draft work related plans and make proper decisions	1 & 5	K2(U)
CO-3	Discuss the basic features of staffing, recruitment, Selection and training	1	K2(U)
CO-4	Apply motivational and leadership theories to improve The leadership qualities	5	K2(U)
CO-5	Understand the necessity of business being responsible Towards the society	5,9	K2(U)

Modules

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

Unit	Module	Topic	Teaching Hours	Cognitive Level	Pedagogy	Assessment/ Evaluation
I	1	Introduction – Meaning – Definition – Principles – Importance and limitation	4	K2(U)	Lecture with PPT	Asking Questions
	2	Is management an art or a science – Is management a profession – Universality of management – Pioneers of management thought – History of management thought	3	K2(U)	Lecture with PPT	Class Test
	3	Approaches to Management – Kinds – Scientific management – Features – Objectives – Elements – Benefits and oppositions – Contributions to management thought.	4	K2(U)	Lecture with PPT	Formative Assessment - I
	Planning and Decision Making					
	1	Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations.	3	K2(U)	Lecture with PPT	Quiz

II	2	Policies – Procedures – Strategies – Forecasting – Relationship between planning and forecasting	3	K2(U)	Lecture with PPT	Class Test
	3	Decision making – Definition – Characteristics – Process – Types of managerial decision	3	K2(U)	Lecture with PPT	Class Test
	4	Decision tree management by objectives – Principles – Merits and demerits.	3	K2(U)	Lecture with PPT	Formative assessment-I
III	Organising					
	1	Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories	3	K2(U)	Lecture with PPT	Class test
	2	Organisational structure – Merits and Demerits of different types – Recent developments in Organisation – Formal and informal organization	3	K2(U)	Lecture with PPT	Assignment-I
	3	Delegation of authority – Centralisation and decentralization of authority	3	K2(U)	Lecture with PPT	Quiz
	4	Factors determined of degree of decentralization – Departmentation – Basis – Types – Merits and demerits.	4	K2(U)	Lecture with PPT	Formative assessment-II
Staffing						

IV	1	Nature, meaning – Definition – Personal management – Manpower planning – Features – Components – Importance – Merits-Limitations	3	K2(U)	Lecture with PPT	Quiz
	2	Steps in staffing – Recruitments – Internal and External sources – Selection – Stages – Training – Stages and types – Methods	4	K2(U)	Lecture with PPT	Assignment-II

	3	Promotions – Promotion policy – Methods – Merits and demerits – Transfer – Types – Demotions – Retirement – Labour turnover and measures to control labour turnover.	3	K2(U)	Lecture with PPT	Open Book Test
	4	Transfer – Types – Demotions – Retirement – Labour turnover and measures to control labour turnover.	4	K2(U)	Lecture with PPT	Formative assessment-II
	Directing, Motivation and Leadership					
	1	Directing – Meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions	3	K2(U)	Lecture with PPT	Class Test

V	2	Motivation characteristics – Theories – Maslow’s need theory–Hygiene– Expectancy – X and Y theories – Methods and techniques of motivation– Financial and non-financial motivation	4	K2(U)	Lecture With PPT	Snap Test
	3	Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles	3	K2(U)	Lecture with PPT	Multiple Choice questions

Course Focussing on Employability: Employability

Activities (Em/ En/SD):

Assignment: Qualities and functions of a leader

UNIT – I

Part – A

The father of scientific management is _____

Part – B

Briefly explain the elements of scientific management.

Part – C

State the concepts of management by objectives together with its merits and demerits.

UNIT – II

Part – A

The first and foremost function of management is _____

Part – B

Bring out the limitations of planning.

Part – C

Discuss the various steps involved in the process of planning.

UNIT – III

Part – A

Coordination between different levels of organization is _____

Part – B

Mention the characteristics of decision-making.

Part – C

State the various stages involved in the process of decision-making.

UNIT – IV

Part – A

Staff people are thinkers whereas line people are _____

Part – B

Mention the methods generally used to appraise performance.

Part – C

Discuss the various stages involved in the selection of candidates for jobs in an organization.

UNIT – V

Part – A

A good leader should be a _____

Part – B

Distinguish a leader from a manager.

Part – C

What are the problems faced in securing effective co-ordination?.

Teaching Plan

Department : Commerce
Class : III B.Com
Title of the Course : Core IX: Corporate Accounting
Semester : V
Course Code: AC2051

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2035	4	-	-	5	6	60	25	75	100

Objectives:

1. To enable students to acquire the basic knowledge on corporate accounting according to Companies Act 2013.
2. To train students in the preparation of company accounts.

Course Outcome

COs	Upon completion of this course the students will be able to:	PSO addressed	Cognitive Level
CO-1	understand the procedures for the issue of shares	1	K2(U)
CO-2	develop a process for redemption of preference shares and determine the value of goodwill and shares by choosing appropriate methods	3	K3(Ap)
CO-3	prepare Company Balance Sheet and Compute Managerial Remuneration	3	K5(E)
CO-4	construct the restructuring of the capital structure in the Financial Statement of the Company	3	K2(U)
CO-5	explain the procedures related to liquidation of companies and Prepare Statement of Affairs and Liquidators Final Statement	3	K2(U)

Modules

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

Unit	Module	Topic	Teaching Hours	Cognitive Level	Pedagogy	Assessment / Evaluation
I	Introduction to Shares					

	1	Meaning, Issue of Shares, Securities Premium	3	K3(U)	Lecture Discussion	Evaluation through: Test
	2	Discount on Issue of Shares, Under Subscription, Over Subscription.	3	K3(U)	Problem Solving	Giving problems and checking the answers
	3	Pro-rata Allotment, Calls in Arrears, Calls in Advance.	3	K3(U)	Interaction and Problem Solving	Short test
	4	Forfeiture of Shares, Reissue of Forfeited Shares, Surrender of Shares.	3	K3(U)	Lecture by using chalk and talk method	Train to solve homework problems in the blackboard
	5	Debentures: Meaning, Features, Classes of Debentures, Shares Vs. Debentures	3	K3(U)	Lecture using ppt	Asking questions

II	Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares					
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	1	Meaning, Issue and Redemption, Legal Provisions	3	K3(Ap)	Lecture Interaction	Evaluation through:
				K3(Ap)		Oral test
	2	Sources of Redemption	3	K3(Ap)	Discussion by using chalk & talk method	Asking questions
	3	Capital Redemption Reserve.	3	K3(Ap)	Lecture and Problem Solving	Giving homework problems and check

	4	Valuation of Goodwill. Simple Profit Method, Super Profit Method, Annuity Method	3	K3(Ap)	Blended learning	the answers Quiz through Google Classroom
	5	Valuation of Shares. Methods of Valuation of Shares, Net Asset Method, Yield Method.	3	K3(Ap)	Discussion & Problem Solving	Internal Test
III	Profit Prior to Incorporation and Final Accounts 2013					
	1	Nature of Profit or Loss, Ascertainment of Profit or Loss Prior to Incorporation	4	K5(A)	Lecture by using chalk & talk method	Evaluation through: Assignment Giving homework problems and check the answers
	2	Calculation of Sales Ratio, Calculation of Weighted Ratio, Final Accounts	5	K5(A)	Lecture and problem solving	
	3	Preparation of Company Financial Statements, Preparation of Company Balance Sheet, Computation of Managerial Remuneration.	5	K5(A)	Discussion and problem solving	
IV	Internal and External Reconstruction					
	1	Alteration of Share Capital, Internal Reconstruction or Capital Reduction, Procedure for Reducing Share Capital	4	K2(U)	Lecture and problem solving	Evaluation through: Short test

2	Accounting Entries on Internal Reconstruction, Preparation of Balance Sheet	4	K2(U)	Lecture by using chalk & talk method	Giving simple problems to solve in the classroom, to clear their doubts Giving homework Oral test
3	Amalgamation as per AS 14, Calculation of Purchase Consideration	5	K2(U)	Lecture And problem solving	
4	External Reconstruction	2	K2(U)	Lecture with ppt	
V	Liquidation of Companies				
1	Meaning, Difference between Liquidation and Insolvency	3	K2(U)	Lecture with Interaction and Group Discussion	Evaluation through: Asking questions while taking class Ask to solve problems in the class itself
2	Order of Payment and Treatment of Preferential creditors	3	K2(U)	Lecture by using chalk and talk method	Giving homeworks and instruct them to submit in the form of assignments Quiz through Google Classroom
3	Calculation of liquidator's remuneration	3	K2(U)	Discussion and problem solving	
4	Contributories	2	K2(U)	Blended learning	
5	Liquidators' Statement of Account	3	K2(U)	Lecture Discussion	III Internal Test

				account		
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Course Focussing on Employability: Employability

Activities (Em/ En/SD):

Assignment: Amalgamation as Per AS 14

UNIT - I

Part – A

A share allotment is classified as

- a) Personal account
- b) Real A/C
- c) fictitious A/C
- d) nominal A/C

Part – B

Illustrate with an example how does a company issue shares at “ Par, Discount and Premium “

Part – C

Pass journal entries in the books of the company on forfeiture of shares

UNIT - II

Part – A

Redemption of Preference share does not affect

- a) Issued capital
- b) Authorised capital
- c) Paid up capital
- d) Subscribed capital

Part – B

Briefly explain the meaning of “Proceeds of Fresh Issue of Shares”

Part – C

Enumerate the profits, which are applicable to be transferred to capital redemption reserve.

UNIT - III

Part – A

Profit prior to incorporation belongs to

- a) The company
- b) The vendor
- c) Both A & B
- d) Stakeholders

Part – B

State the accounting treatment for profit prior to incorporation in accounts.

Part – C

Enumerate the different methods of ascertaining profit prior to incorporation.

UNIT – IV

Part – A

Any decrease in the value of assets, at the time of internal reconstruction, will be charged to

- a) Capital reserve A/C
- b) Capital reduction A/C
- c) Revaluation A/C
- d) Shares surrendered A/C

Part – B

What is Internal Reconstruction?

Part – C

Explain the procedure to be followed for reducing share capital.

UNIT – V

Part – A

Market value method is also known as _____

Part – B

State the order of payment and the treatment of preferential creditors

Part – C

Discuss the differences between liquidation and insolvency.

TEACHING PLAN

Department : Commerce

Semester : V

Major Core - XII

Name of the Course: Business Law

Subject code : AC2052

No. of hours per week	No. of Credits	Total No. of hours	Total Marks
6	4	90	100

Objectives:

1. To familiarize the students with the provisions of various Acts relating to commercial undertakings.
2. To give knowledge based on consumerism and consumers rights and to make them aware of modern technologies for legal purposes.

Course Outcomes

COs	Upon completion of this course the students will be able to:	PSO addressed	Cognitive level
CO-1	Understand the classifications of contracts	5	K2 (U)
CO-2	recognize and address the legal issues on Indemnity and Guarantee	2	K3 (Ap)
CO-3	find out the difference between contract and agreements and to understand Quasi Contract.	2	K2 (U)
CO-4	analyze the elements of Consumer Protection Act	2	K3 (Ap)
CO-5	recognise the importance of Information Technology in business.	5	K4 (An)

Modules

Total contact hours: 90 (Including lecture assignment and tests)

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment
Unit I						
	1	IndianContractAct-1872: Introduction of Law- Sources-Definition- Obligation - Essentials and Classification	4	K2 (U)	Lecturing and discussion	Asking questions and test.
	2	Definition of Offer - Rules for Offer and Acceptance, Essential of Acceptance - Methods of	5	K2 (U)	Various case analysis and	Short test

I		Communication - Termination of Offer			illustration given	
	3	Consideration - Definitions -Rules-Strangers to Consideration -Section25 - Explanation	4	K2 (U)	Discussing illustrative events from social behaviours	Oral test and quiz
	4	Capacity to Contract-Definition-Minor under Law-Persons Affected due to Status-Affected due to Unsound Mind.	5	K2 (U)	Lecturing and group discussion	Short test
Unit II						
II	1	Free Consent -Definition of (a) Coercion (b)Fraud (c)Undue Influence (d)Misrepresentation (e) Mistake	5	K3 (Ap)	Lecturing with case study	Short class test
	2	Legality of Object - Difference between Unlawful and Illegal Agreements - Effect of Illegality - Void Agreements and Void Contract	4	K3 (Ap)	Lecturing with case study	Assignment work and case note
	3	Wagering Agreement - Insurance Contract - Difference between Wagering Contracts and Contingent Contracts.	5	K3 (Ap)	Read the text and analyzing	Quiz and Continues Internal Assessment
Unit III						
III	1	Performance of Contract- Which need not be Performed-Time and Place of Performance Attempted Performance (tender)- Rules of Tender-	5	K2 (U)	Lecturing with case study and examples	Short test
	2	Discharge of Contracts- Methods of Discharge - Doctrine of Frustration - Discharge by Law - Discharge by Death	4	K2 (U)	Lecturing with case study and examples	Quiz
	3	Remedies for Breach of Contract - Consequence of Breach - Rules - Kinds	5	K2 (U)	Lecture and discussion	Class test

	4	Rectification – Suite for Injunction- Quantum Merit-Specific Performance of Contract-Quasi Contract-Instance.	4	K2 (U)	Lecture with illustration and Discussion	Asking questions against others.
Unit IV						
IV	1	Special Contract: Indemnity and Guarantee - Definition Indemnity - Rules for Making Indemnity	5	K3 (Ap)	Lecture and case study	Short test
	2	Difference between Indemnity and Subrogation	3	K3 (Ap)	Lecture and case study	Case note writing and corrections
	3	Discharge of Surety - Termination of Guarantee Contract	5	K3 (Ap)	Lecture with case study and examples	Quiz
	4	The Consumer Protection Act – Consumer Protection Council – Consumer Dispute Redressal Forum– Commissions	5	K3 (Ap)	Lecture classes	Test
Unit V						
V	1	The Information Technology Act 2000- Definitions -Digital and Electronic Signature	5	K4 (An)	Lecture with Group discussions	Test
	2	Electronic Records Signatures and Certificates - Duties - Penalties	5	K4 (An)	Lecture with examples	Oral test
	3	Compensation – Cyber Appellate Tribunal – Offence – Revision.	4	K4 (An)	Lecture with discussion	Quiz and Continues Internal Assessment

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

Activities (Em/ En/SD):Collect and review the current case studies related to IndianContractAct-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

1. An agreement not enforceable by law is said to be _____
a)Void b) voidable c) valid
2. A wagering agreement is _____
a) forbidden by law b) immoral c) opposed to public policy
3. 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
4. Consumer Protection Act was enacted in 1987. **True or False**
5. Digital signature is defined under _____ section of Information Technology Act 2000.

Part B

1. Enumerate the competency of parties and state the position of a minor in detail.
2. Differentiate insurance contract from wagering agreements.
3. What do you understand by performance of contract? and what are the rules of law relating to time and place of performance of contract?
4. Illustrate the function of the State Consumer Protection Council.
5. How is Cyber Appellate Tribunal appointed? Analyse its functions.

Part C

1. Interpret the legal rules as to consideration.
2. Enumerate the elements that are essential to make a contract a contingent one?
3. Explain breach of contract as a mode of discharge of contract.
4. Evaluate the Consumer Disputes Redressal Agencies.
5. Explain the concept of Electronic Signature and Electronic Signature Certificate as per Information Technology Act 2000.

Dr. R.Evalin Latha

Ms. Jenifer.J

Head of the Department

Course Instructor

Teaching Plan

Department : Commerce
Class : III B. Com
Title of the Course : Core XIII: Income Tax Law and Practice - I
Semester : V
Course Code : AC2053

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2053	6	-	-	4	6	75	25	75	100

Objectives

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

COURSE OUTCOMES

COs.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the meaning of Assessment Year, Previous Year and Assessee.	4	U
CO-2	identify the residential status and incidence of tax for Resident and Non-resident.	4	AP
CO-3	compute taxable income from salary.	6	AP
CO-4	compute taxable income from House Property.	6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	4	AP

Teaching Plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Income Tax					
	1.	Meaning of Income Tax, Important Terms: Assessment Year, Previous Year, Person, Assessee and Income	1	K2	Introductory Session and Chalk & Talk Lecture	Simple Definition Test Collaborative

	2.	Concept of Income	1	K2	Lecture	Learning
	3.	History of Income Tax in India	1	K1	Lecture with PPT	Quiz - I
	4.	Residential Status: Individual, Hindu Undivided Family, Firm & Association of Persons and Company	2	K2	Lecture using videos	
	5.	Incidence of Tax and Kinds of Income	1	K1 & K2	Youtube Videos	Formative Assessment – I
	6.	Problems on Residential Status and Incidence of Tax	4	K3	Problem Solving	Surprise Test
II	Income from Salary					
	1.	Meaning, Basis of Charge and Features	1	K1 & K2	Lecture with Interaction	Oral Test
	2.	Scope, Allowances and Perquisites	2	K3	Chalk and Talk	Question – Answer
	3.	Profits in lieu of Salary and Deductions from Salary	4	K1 & K3	Problem Solving	Formative Assessment – I
	4.	Computation of Taxable Salary	5	K3	Problem Solving	Quiz - I
III	Income from House Property					
	1.	Basis of Charge and Composite Rent	1	K2	Lecture using PPT	Quizzes
	2.	Determination of Gross Annual Value and Net Annual Value	2	K3	Problem Solving	Slip Test
	3.	Interest on Housing Loan and Recovery of Unrealised Rent	1	K3	Problem Solving	
	4.	Self-occupied, Let Out, Let Out with Arrears of Rent, Let Out with Composite Rent	2	K1 & K3	Problem Solving	Homework
	5.	One House Let out and Another House Self Occupied	2	K1 & K3	Problem Solving	Formative Assessment – I
	6.	Part of the House Let Out and Part of the House Self Occupied	2	K1 & K3	Problem Solving	
	7.	Part of the Year Let Out and Part of the Year, Let Out with Vacancy, Co-owners	2	K1 & K3	Problem Solving	
	8.	Computation of House Property Income	7	K3	Problem Solving	Quiz - I
IV	Income from Business or Profession					
	1.	Meaning of Business, Profession, Vocation and	2	K1 & K2	Learning	Assignment

		Basis of Charge			Outside the Classroom	Infotainment Puzzle
	2.	Deductions, Expenses Expressly Disallowed and Deemed Profits	3	K2	Lecture with PPT	Formative Assessment – II
	3.	Computation of Income from Business	5	K3	Problem Solving	Quiz - II
	4.	Income from Medical, Legal, Accounting Profession	5	K3	Problem Solving	
V	Capital Gains and Income from Other Sources					
	1.	Capital Gains: Basis of Charge, Meaning of Capital Assets: Self-generated Assets, Short Term and Long Term Capital Assets	2	K2	Lecture with PPT	Peer Learning
	2.	Transfer, Cost of Acquisition and Cost of Improvement	2	K2	Youtube Video	Assignment
	3.	Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.	3	K3	Chalk and Talk	Class Test
	4.	Income from Other Sources: Dividend, Winnings from Lotteries, Crossword Puzzles, Horse Race and Card Games etc.,	2	K3	Problem Solving	Group Discussion
	5.	Rental Income from Letting of Machinery, Plant or Furniture	2	K3	Problem Solving	
	6.	Family Pension, Interest on Securities, Interest on Compensation	1	K3	Problem Solving	Formative Assessment – II
	7.	Amount not Deductible in computing the income	1	K3	Problem Solving	
	8.	Deemed Income chargeable to tax	2	K3	Problem Solving	
	9.	Computation of Income from Other Sources	4	K3	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: Explain the different source of income from other sources (Online)

Sample questions

Part A

- Who may be Not-ordinarily resident from the following?
a) Firm b) Company c) AOP d) HUF
- Education allowance is exempted for _____ child/children.
a) 1 b) 2 c) 3 d) 4
- The annual value of a house property is Rs. 40,000. Standard deduction under sec. 24 (a) shall be _____.
- Chartered Accountant is a _____.
a) profession b) vocation c) business d) company
- Capital gains on depreciable are always tax free. Say True/False.

Part B

- Discuss the basic and additional conditions of residential status of an assessee.
- Mr. P is employed in a private company at Rs. 70,000 p.m., Rs. 6,000 p.m. as DA and Rs. 10,000 p.a. as commission during the previous year. He received Rs. 2,000 p.m. as HRA. He paid Rs. 2,500 p.m. as rent. Compute the HRA exempted from tax.
- Recall the term co-ownership.
- Profit & Loss of M/s. Balaji & Traders shows a net profit of Rs. 1,00,000 after debiting the amount withdrawn for personal expenses of Rs. 10,000, Life insurance premium Rs. 15,000, Income tax Rs. 22,000, expenses relating to income tax proceedings Rs. 15,000 and municipal tax relating to the self-occupied property Rs. 1,400. Compute his taxable income under the head profit from business.
- Mr. Manu purchased a plot in 2006-07 for Rs. 4,88,000. It was sold on 15-1-2023 for Rs. 1,68,000 and he paid Rs. 1,00,000 as brokerage. He invested Rs. 2,00,000 in NHAI bonds on 31-3-2023 and Rs. 3,10,000 in bonds issued by RECL on 1-8-2023. Compute his taxable capital gains, if the CII for 2006-07 was 122 and for 2023-24 is 331.

Part C

- Mr. John, a foreign player, comes to India since 2009-10 every year to play cricket and stays here for 120 days. Compute his residential status for the AY 2023-24.
- Mr. A is a District Magistrate of Agra. He is living in a furnished bungalow provided by the Govt free of rent. His salary is Rs. 65,000 p.m. The rent of unfurnished bungalow as per Govt rule is Rs. 1,000 p.m., but its fair rental value is Rs. 7,500 p.m. He is provided with furnitures of the value of Rs. 20,000. He is getting Rs. 500 p.m. as entertainment allowance and 10% D. A. Compute his taxable salary.
- Mr. Abishek owns a house at Kanpur, the municipal value of which is Rs. 30,000 and fair rent Rs. 35,000 p.a. During the previous year the house is used by him for his own residence from 1st April, 2022 to 30th June 2022 and is let out Rs. 3,000 p.m. from 1st July, 2022 for residential purpose. The house owner incurred the following expenses during the previous year:
Municipal tax Rs. 4,500, Repair Rs. 6,000, Fire insurance premium Rs. 4,000, Land revenue Rs. 4,500 and Ground rent Rs. 3,000. He took a loan of Rs. 40,000 @ 18% interest p.a. for the construction of the house as on 1st April 2018. The construction was completed on 31st March, 2020. No amount has been paid so far. Compute the taxable income from house property for the AY 2023-24.
- Elucidate the expenses allowed to a businessman in computing profits. Specify the expenses disallowed.

5. Compute income from other sources of Mr. Arun from particulars given below for the Ay 2023-24.
1. Interest (gross) on deposits with a company Rs. 10,000
 2. Remuneration received from University for working as an examinerRs. 8,000
 3. Royalty for writing books Rs.80,000
 4. He spent on writing these books Rs. 20,000
 5. Family pension received Rs. 48,000.

Dr.R.Evalin Latha

Head of the Department

Dr. A. Franklin Ragila

Course Instructor

Teaching Plan

Department : Commerce
Class : III B.Com
Title of the Course : Major Core XIV: Research Methodology
Semester : V
Course Code : AC2054

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2054	5	-	-	4	4	75	25	75	100

Objectives

To enable the students to acquire knowledge on research.

To help the students to collect, analyse the data and to prepare the research report.

Course outcomes

CO	Upon completion of this course, the students will be able to:	PSO addressed	Cognitive level
CO-1	understand the concept and different types of research studies	PSO-5	K2 (U)
CO-2	formulate the research problem for preparing research design	PSO-5	K3 (C)
CO-3	identify the methods of collecting data	PSO-5	K1 (R)
CO-4	make use of statistical tools to analyse the data	PSO-5	K3 (A)
CO-5	preparation of research report	PSO-5	K3 (C)

Teaching plan

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Research					
	1	Concept – Definition – Characteristics - Objectives – Nature – Importance of Research	4	K2 (U)	Lecture and Group Discussion,	Evaluation through short test, MCQ, True/False, Short essays, Concept explanations, Short summary or overview

	2.	Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical– ExploratoryandSurvey	4	K2 (U)	Lecturewith Interaction and videos	Askingquestions Slip Test Formative Assessment–I
II						
ResearchProblemandResearchDesign						
	1	Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem.	4	K3 (C)	Lectureand Discussion	Evaluation through: AskingQuestions
	2	Stepsinselectingthe Research Problem – Research Design: Definition – Classification – Features	4	K3 (C)	Lecturewith PPT	Short essays, Concept explanations
	3	Types of Research Design; Exploratory – Descriptive Diagnostic Experimental ResearchDesign	4	K3 (C)	Lecturewith Discussion	Recall Concept, definitions
III						
ReviewofLiteratureandSamplingDesign						
	1	Review of Literature – Introduction – Levels ofInformation – Types ofInformationSources: Indexes and Bibliographies – Dictionaries – Encyclopedias– Handbooks– Directories	4	K1(R)	Peer tutoring, Group discussion	Class test
	2	Sampling Design: Concept – Factors Affecting the Size of theSample– Stagesin Sample Design – Sample Design Characteristics	4	K1(R)	Lecturewith Interaction and Mind mapping,	Assignment, MCQ

	3	Types of Sample Design: Probability and Non-probability Sampling	4	K1(R)	Lecture using videos,	Short summary or overview
IV	Data Collection and Analysis					
	1	Data collection – Meaning - Methods of Data Collection – Primary Data: Observation– Interview – Survey through Questionnaire and Schedule– Distinction between Schedule and Questionnaire	4	K3(A)	Lecture using Chalk and talk	Short test
	2	Secondary Data – Sources- Processing of Data: Editing– Coding – Classification – Tabulation.	4	K3(A)	Lecture with Interaction	Asking Questions
	3	Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis – Statistical Analysis of Data: Arithmetic Mean – Median – Mode	4	K3(A)	Lecture with Interaction	Short essays, Concept explanations,
V	Writing Research Report					
	1	Introduction– Report Drafting	4	K3 (C)	Lecture with Interaction and Mind mapping,	short test, MCQ, True/False, Short essays,
	2	Steps: Statement of Problem and its Analysis– Outline of Research Work – Rough Draft – Redrafting – Bibliography	4	K3 (C)	Peer tutoring, Group discussion	Assignment, MCQ
	3	Final Draft- Contents of the	4	K3 (C)	Lecture using videos,	Short summary or overview

		Research				
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Course Focussing on Employability/ Entrepreneurship/ Skill Development : Skill Development

Activities (Em/ En/SD):

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

Activities related to Cross Cutting Issues :

Assignment :Why tabulation is considered essential in a research study? Narrate the characteristics of a good table.

Seminar Topic: Types of research designs

Sample questions (minimum one question from each unit)

Part A

1. ----- consists of series of action or steps in necessary to effectively carry out research
2. The ----- deal with the method of selecting items to be observed for the given study.
- 3.Statement I : Sample sizes for qualitative research vary by technique but are generally small.

Statement II : Qualitative research involves non – probability sampling.

- 1.Both Statement I and Statement II are true
 2. Both Statement I and Statement II are false
 - 3.Statement I is true but Statement II is false
 4. Statement I is false but Statement II is true
- 4.The ----- is one which gives emphasis on simplicity and attractiveness.
 - 5.The data relating to some time period for a given inferences from the collected facts. T/F

Part B

- 1.Pointing out the difference between an experiment and a survey.
- 2.What is research design? Discuss the features of a good design.
- 3.What are the guiding considerations in the construction of questionnaire?
- 4.List out the process of data analysis
- 5.Write short note on the Bibliography and its importance in context of research report

Part C

- 1.Describe the different types of research

- 2.Explain the significance of a research design
- 3.Discuss interview as a technique of data collection
- 4.List out the process of data analysis.
- 5.Mention different types of report particularly pointing out the difference between a technical report and a popular report.

Dr. R. Evalin Latha

Head of the Department

Dr. S. Merlin Vista & Dr.R.Sreedevi

Course Instructor

