

Semester II

Teaching Plan for the Academic Year 2023-24

Semester : II
Name of the Course : Financial Accounting –II
Subject code : AU232CC1

Major Core II

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
AU232CC1	5				4	5	25	75	100

Objectives

1. To equip the students the techniques and principles of preparing various accounts
2. To make the students well-versed in solving any accounting problems.

Course Outcome

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	understand the accounts of non profit organizations.	5	U
CO-2	prepare and analyse departmental trading & profit and loss a/c.	5	AP
CO-3	know to techniques and principles of preparing branch accounts	5	AP
CO-4	analyse the accounting procedure of royalty accounting	5	AP
CO-5	understand the methods of calculating interest and procedure of maintaining accounts	5	AP

Modules

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

Unit	Module	Topics	Lecture hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	HirePurchaseandInstallmentSystem					
	1.	HirePurchaseSystem	3	K2(U)	Lecture	Evaluation through class test
	2.	Accounting Treatment,	5	K4(An)	Explain &	Giving

		Calculation of Interest			Workout the problems	problems and checking the answers
	3.	Default and Repossession, Hire Purchase Trading Account Instalment System	5	K4(An)	Explain & flipped class room along with problem solving	Giving problems and checking the answers.
	4.	Calculation of Profit	2	K4(An)	Explain & Workout the problems	Evaluation through class test
	Branch and Departmental Accounts					
II	1.	Dependent Branches: Accounting Aspects, Debtors system, Stock and Debtors system.	4	K4(An)	Explain & Workout the problems	Giving problems and checking the answers.
	2.	Distinction between Wholesale Profit and Retail Profit	1	K2(U)	Lecture with Brain storming	Evaluation through class test
	3.	Independent Branches (Foreign Branches excluded)	3	K4(An)	Explain & Workout the problems	Giving problems and checking the answers.
	4.	Departmental Accounts: Basis of Allocation of Expenses.	4	K4(An)	Explain & Workout the problems	Assignment through classroom app
	5.	Inter-Departmental Transfer at Cost or Selling Price	3	K4(An)	Explain & flipped class room along with problem solving	Giving problems and checking the answers.
	Partnership Accounts – I					
III	1	Admission of a Partner	5	K4(An)	Explain & Workout the problems	Giving problems and checking the answers.
	2.	Treatment of Goodwill	5	K4(An)	Explain &	Open Book

		& Calculation of Hidden Goodwill			Workout the problems	Test.
	3.	Retirement and death of aPartner,	5	K4(An)	Explain & Workout the problems	Giving problems and checking the answers
IV	Partnership Accounts - II					
	1.	Dissolution of Partnership, Methods, Settlement of Accounts Regarding Losses and Assets	3	K4(An)	Explain & Workout the problems	Quiz through Quizlet.
	2.	Realization account, Treatment of Goodwill, Preparation of Balance Sheet	3	K4(An)	Explain & Workout the problems	Giving problems and checking the answers.
	3.	Insolvency of a Partner, One or more Partners insolvent, All Partners insolvent	4	K4(An)	Explain & Workout the problems	Giving problems and checking the answers
	4.	Garner Vs Murray, Accounting Treatment, Piecemeal Distribution, Surplus Capital Method, Maximum Loss Method.	5	K4(An)	Explain & Workout the problems	Evaluation through class test
V	Accounting Standards for financial reporting					
	1.	Objectives and Uses of Financial Statements for Users- Role of Accounting Standards -	2	K1 (R)	Context Based	Oral test
	2.	Development of Accounting Standards in India- Requirements of International Accounting Standards-	4	K2(U)	Lecture with discussion	Quiz through Slido

	3.	Role of Developing IFRS- IFRS Adoption or Convergence in India	4	K2(U)	Blended Learning	Assignment through classroom app
	4	Implementation Plan in India- IndAS- An Introduction- Difference between IndAS and IFRS.	5	K2(U)	Flipped Classroom	Evaluation through class test

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Course Instructor

Head of the Department

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

- Flipped classroom activities on problems

Assignment:

- Assignment work on Departmental Accounts
- Assignment on Role of Developing IFRS and IFRS Adoption or Convergence in India

Part A

- In the Instalment System, how is the profit typically calculated
 - Percentage of the Down Payment
 - Percentage of the Cash Price
 - Percentage of the Cost of Goods Sold
 - Percentage of the Instalment amount
- Which system involves the branch maintaining separate accounts for both stock and debtors ?
 - Dependent Branch System
 - Debtors System
 - Stock and Debtors System
 - Independent Branch system
- In the treatment of goodwill during the admission of a new partner, what happens when the existing partners decide to maintain the existing goodwill in the books?
 - Existing goodwill is debited to the new partner's capital account.
 - Existing goodwill is written off to the partners' capital accounts.
 - Existing goodwill remains in the books as an asset
- In the dissolution of a partnership, what is the purpose of preparing a dissolution agreement?
 - To decide the profit-sharing ratios
 - To know the balance sheet
 - To calculate the remaining assets
 - To record the final accounts

5. What is a primary objective of financial statements?
 - a. To maximize shareholder wealth
 - b. To provide information about the economic resources of a business
 - c. To evaluate employee performance
 - d. To advertise products

Part B

1. Jay bought a television on Hire Purchase System. The terms of payment are as follows:

Rs 2,000 to be paid on signing the agreement;

Rs 2,800 at the end of the first year;

Rs 2,600 at the end of the second year;

Rs 2,400 at the end of the third year;

Rs 2,200 at the end of the fourth year.

Interest is charged at the rate of 10% p.a., what was the cash value of the television?

2. The proprietor of a large retail store wished to ascertain approximately the net profit of the X, Y and Z departments separately for the three months ended 31st March 2006. It is found impracticable actually to take stock on that date, but an adequate system of departmental accounting is in use, and the normal rates of gross profit for the three departments concerned are respectively 40%, 30% and 20% on turnover before charging the direct expenses. The indirect expenses are charged in proportion to departmental turnover.

The following are the figures for the departments:

	X	Y	Z
Opening stock (1-1-2006)	10,000	14,000	7,000
Purchases	12,000	13,500	9,700
Sales	20,000	18,000	16,000
Direct expenses	2,000	1,500	700

The total indirect expenses for the period (including those relating to other departments) were Rs. 5,400 on the total turnover of Rs. 1,08,000. Prepare a statement showing the approximate net profit, making a stock reserve of 10% for each department on the estimated value on 31-3-2006.

3. The average profit of the firm's capital is Rs.60,000 and normal return on business is expected at 10%. Find out goodwill by capitalisation method.
4. XYZ Partnership, consisting of partners A, B, and C, has decided to dissolve their business. The partnership assets and liabilities are as follows:

Assets	Amount	Liabilities	Amount
Cash	12,000	Creditors	6,000
Inventory	18,000	Loans	9,000
Equipment	30,000		
Total Assets	60,000	Total Liabilities	15,000

The partners agree to distribute the available cash and sell the equipment to settle the liabilities. The profit-sharing ratio is A:B:C = 2:2:1. Calculate the amount each partner receives in the piecemeal distribution after settling the liabilities.

5. Explain difference between Ind AS and IFRS.

Part C

- Mr Ramprasad purchased under hire purchase system a machine from Bombay Company on 1st January 2003, paying cash Rs 10,000 and agreeing to pay three further instalments of Rs 10,000 each on 31st December every year. The cash price of the machine is Rs 37,250 and Bombay Company charges interest at 5% p.a. Ramprasad writes off depreciation at the rate of 10% p.a. on diminishing balance method. Journalise these transactions and open ledger accounts in the books of Ramprasad, under both the methods.
- Explain, in detail, the key differences between Wholesale Profit and Retail Profit.
- ABC Partnership, consisting of partners A and B, decides to admit a new partner, C, into the business. A and B agree to share profits and losses equally. The partnership's balance sheet before C's admission is as follows

:Assets	Amount	Liabilities	Amount
Cash	10,000	Creditors	5,000
Inventory	15,000		
Equipment	20,000		
Total Assets	45,000	Total Liabilities	5,000

C agrees to invest \$15,000 in cash and receive a one-third share of the partnership's profits. After C's admission, the new profit-sharing ratio will be A:B:C = 1:1:1. Prepare the journal entries to record the admission of C, assuming there is no goodwill or revaluation of assets.

- ABC Partnership, consisting of partners X and Y, has decided to dissolve their business. The partnership assets and liabilities are as follows

Assets	Amount	Liabilities	Amount
Cash	8,000	Creditors	4,000
Inventory	12,000	Loans	6,000
Equipment	20,000		
Total Assets	40,000	Total Liabilities	10,000

X and Y agree to share profits and losses equally. After selling assets, settling liabilities, and distributing the remaining amount, calculate the final amount that each partner, X and Y, will receive

- Enumerate the key Objectives and uses of Financial Statements for User.

Semester II

Teaching plan for the Academic year 2023-2024

Department : Commerce SF II
Class : I B.Com
Title of the Course : Business Law
Semester : II
Subject code : AU232CC2

SubjectCode	L	T	P	S	Credits	Inst. Hours	Marks		
							CIA	External	Total
AU232CC2	5				4	5	25	75	100

Objectives:

1. To know the nature and objectives of Mercantile law.
2. To gain knowledge on various aspects of contracts.

Course Outcomes

Cos	Upon completion of this course the students will be able to:
CO-1	Explain the Objectives and significance of Mercantile law
CO-2	Understand the clauses and exceptions of Indian Contract Act.
CO-3	Explain concepts on performance, breach and discharge of contract.
CO-4	Outline the contract of indemnity and guarantee
CO-5	Explain the various provisions of Sale of Goods Act 1930

Modules

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

Unit	Module	Topics	Teaching hours	Cognitive level	Pedagogy	Assessment
Introduction						
I	1	An introduction – Definition – Objectives of Law - Law: Meaning and its Significance	4	K2 (U)	Context Based	Asking questions and test
	2	Mercantile Law: Meaning, Definition, Nature	5	K2 (U)	Various case analysis and illustration given	Short test

	3	Objectives, Sources, Problems of Mercantile Law	5	K2 (U)	Blended Learning	Whatsapp Poll
Elements of Contract Indian Contract Act 1872						
II	1	Definition of Contract, Essentials of Valid Contract, Classification of Contract	5	K2 (U)	Lecturing with case study	Short class test
	2	Offer and Acceptance – Consideration – Capacity of Contract	5	K3 (Ap)	Flipped Classroom	Assignment work and case note
	3	Free Consent - Legality of Object – Contingent Contracts – Void Contract	5	K3 (Ap)	Inquiry based approach	Quiz
Performance Contract						
III	1	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance,	5	K2 (U)	KWL	Short test
	2	Reciprocal Promises, Assignment of Contracts -	4	K2 (U)	Case Study Method	Quiz through quizlet
	3	Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	5	K2 (U)	Flipped Classroom	Oral test
Contract of Indemnity and Guarantee						
IV	1	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety	5	K3 (Ap)	Lecture and case study	Short test
	2	Bailment and Pledge – Bailment – Concept – Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee	5	K3 (Ap)	Blended Learning	Quiz
	3	– Law of Pledge – Meaning – Essentials of Valid	5	K3 (Ap)	Case Study Method	Quiz

		Pledge, Pledge and Lien, Rights of Pawner and Pawnee.				
Sale of Goods Act 1930						
V	1	Definition of Contract of Sale – Formation - Essentials of Contract of Sale -	5	K4 (An)	Case Study Method	Test
	2	Conditions and Warranties - Transfer of Property – Contracts involving Sea Routes -	5	K4 (An)	Blended Learning	Oral test
	3	Sale by Non- owners - Rights and duties of buyer - Rights of an Unpaid Seller	5	K4 (An)	Case Study Method	Quiz and Continues Internal Assessment

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

Activities (Em/ En/SD): Collect and review the current case studies related to sales of goods Act 1930 - 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)

Part A

- An agreement with or by a minor is _____.
a) Void b) Voidable at the option of the minor c) Voidable at the option of the other party d) Valid
- Each party is promisor and a promisee in case of _____.

- a) Past Consideration b) Present Consideration c) Every Consideration d) Reciprocal Promises
3. Promises forming consideration for each other are known as _____.
- a) Independent Promises b) Dependent Promises c) Reciprocal Promises d) Mutual Promises
4. The position of a finder of lost goods is that of a _____.
- a) Bailor b) Bailee c) Surety d) Principal Debtor
5. The term property as used in the Sales of Goods Act, 1930 means _____.
- a) Possession b) Ownership c) Ownership and Possession both d) None of these

Part B

6. Describe the significance of Law.
7. Describe the essentials of a valid contract.
8. State the rules relating to appropriation of payments made by a debtor to his creditor.
9. Discuss the rights and responsibilities of a paid and a gratuitous bailee.
10. Explain the nature of a contract of sale of goods.

Part C

11. Explain the problems of mercantile law.
12. Discuss the terms i) contracts by post ii) Counter offer
13. Explain the rules of law relating to time and place of performance of a contract
14. Distinguish between a general lien and a particular lien.
15. Discuss the rights and duties of buyer.

Semester IV

Teaching plan for the Academic year 2023-2024

Department : Commerce SF II
Class : II B.Com
Title of the Course : Costing
Semester : IV
Subject code : AC2141

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

Objectives:

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

Course Outcome

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

Modules

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1.	Meaning- Objectives - Functions – Financial accounting vs Cost accounting – Advantages – Limitations - Essentials of good costing system - Installation - Practical difficulties	4	K1(R)	Integrative teaching	Nearpod
	2.	Objectives - Functions - Financial accounting vs. Cost accounting – Advantages - Limitations	2	K2(U)	Explain & Workout the problems	Slido
	3.	Methods - Techniques/types of costing - Classification of costs - Cost unit- Cost centre -Profit centre-Cost control- Cost reduction -Cost audit	6	K3(A)	Explain & flipped class room along with problem solving	Oral test
	4.	Preparation of cost sheet- Tender and Quotation	3	K4(An)	Explain & Workout the problems	Menti-meter
II	Material and Purchase Control					
	1.	Meaning- Objectives- Essentials- Advantages- Purchase department: Centralized and decentralized	2	K2(U)	Explain & Workout the problems	Slido
	2.	Types of stores- Stock levels: Minimum stock level-Maximum	5	K1(R)	Lecture with Brain storming	Oral test

		stock level: Reorder level - Danger level - EOQ (Economic Order Quantity)				
	3.	Average stock- Inventory system: Periodic and perpetual - Bin card	3	K2(U)	Explain & Workout the problems	Menti-meter
	4.	Methods of material & issues (FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price).	5	K3(A)	Explain & Workout the problems	Nearpod
III	Labour Cost					
	1.	Time and Motion study: Objectives- Advantages -Job evaluation: Methods -Methods of time keeping & time booking	2	K2(U)	Flipped classroom	quiz
	2.	Idle time: Causes - Control -Accounting treatment-Over time: Accounting treatment	3	K1(R)	Explain & Workout the problems	Oral test
	3.	Labour turnover : Causes -Methods of reducing labour turnover- Labour turnover rate	5	K2(U)	Explain & Workout the problems	Short Test
	4.	Cost of labour turnover rate - Methods of remuneration (Halsey, Rowan, Taylor, Marrick, Gantt task & Bonus plan).	5	K1(R)	Explain & Workout the problems	Slido
IV	Overheads and Reconciliation					
	1.	Allocation- Classification- Collection- Departmentalisation -Absorption: Under	4	K2(U)	Explain & Workout the problems	Short Test

		and over absorption				
	2.	Methods of absorption - Computation of machine hour rate. (simple problems only)	5	K2(U)	Explain & Workout the problems	Slip test
	3.	Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation	6	K2(U)	Explain & Workout the problems	Assignment
V	Process Costing					
	1.	Process costing: Meaning- Process costing Vs Job Costing, Advantages - Disadvantages	4	K2(U)	Cooperative learning	Slido
	2.	Costing procedure- Losses and gains in process	5	K1(R)	Context Based	Oral test
	3.	Normal loss- Abnormal loss – Abnormal gain or effectiveness – Scrap-Defective (Simple problems only)	6	K2(U)	Lecture with discussion	Oral test

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Course Instructor

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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

Activities related to Cross Cutting Issues : Role play on managers, Administrators

Assignment : Prepare a Sales budget of a company with imaginary figures and give your comments regarding the selling condition of the product

Sample questions (minimum one question from each unit)

Part A

1. Choose the correct answer

1. The basic objective of Cost Accounting is
a) Recording of cost b) Reporting of cost
c) Cost Control d) Profit earning
2. _____ refers to the verification of cost accounts and check on the adherence to the cost accounting plan
A. cost Audit B. cost centre
C. cost unit D. cost profit

II. Fill in the blanks

3. Difference between attendance time and job time is _____.

4. Halsey plan provides for _____% of time saved as bonus.

III. State that whether the following statement are true or false

5. Allotment of overhead incurred for a particular cost centre to that specific cost centre is primary distribution.
6. Job costing is applied only in small concern.

Part B

1. State the characteristics of a good costing system.

2. a) Find out the Economic Order Quantity (EOQ) from the following particulars:

- Annual usage : 6,000 units
Cost of material per unit : Rs.20
Cost of placing and receiving one order : Rs.60
Annual Carrying cost of one unit : 10% of inventory value

3. Calculate the normal and overtime wages payable to a workman from the following data:

Days	Hours worked
Monday	8
Tuesday	12
Wednesday	10
Thursday	10
Friday	9
Saturday	4
	<u>53</u>

4. Calculate the machine hour rate for Machine A

- Cost of Machine Rs.16,000
Estimated scrap value Rs. 1,000
Effective working life 10,000 hours
Running hours for a 4 weekly period 160 hours
Average repairs and maintenance for a 4 weekly period Rs.120
Standing charges allocated to machine A for a 4 weekly period Rs.40
Power : 4 units per hour at a cost of 25 paise per hour.

5. How would you calculate the abnormal process loss?

Part C

1. From the following particulars prepare a statement showing

- a) Raw materials consumed b) Prime cost c) Works cost
d) Cost of production and e) Profit.

	1-1-2009	31-1-2009
	Rs.	Rs.
Raw materials	20,000	32,000
Work-in –progress	26,500	14,000
Purchase of raw materials		90,000
Carriage inwards		2,000
Direct wages		40,000
Chargeable expenses		15,000
Works overheads		22,500
Administrative overheads		10,000
Selling and Distribution overheads		14,000
Sales		2,20,000

2. Two components A and B are used as follows:

Normal usages 50 units each per week; Minimum usage 25 units each per week. Maximum usage 75 units each per week; Re-order quantity A: 300 units, B :500 units, Re-order period A 4 to 6 weeks: B 2 weeks to 4 weeks; calculate for each component

- 1) Re-order level
- 2) Minimum level
- 3) Maximum level
- 4) Average level.

3. Using Taylor's differential piece rate system, find out the earning of the worker from the following data.

Standard time per piece 20 minutes

Normal rate per hour Rs.1.50

In a day of 9 hours, X produces 25 units and Y products 30 unit

4.) Prepare a Statement of Reconciliation from the following

	Rs.
Net loss as per cost accounts	34,500
Net loss as per financial accounts	40,950
Works overhead under-recovered in costing	6,240
Administrative overhead recovered in excess	3,400
Depreciation recovered in costing	11,200
Depreciation recovered in financial accounts	12,500
Interest on investments not included in costing	6,000
Goodwill written off	5,000
Provision for doubtful debts in financial accounts	1,260
Stores adjustment credit in financial accounts	950
Loss of stock charged in financial accounts	3,000

5. The output from process X total 2,500 units, It was considered that 200 units were an abnormal loss. Normal loss allowed was 10%. The other information is given below:

Materials Rs.5 per unit

Labour Rs.4,000

Overheads Rs.3,350

Wastage realized Rs.2.50 per unit

You are required to prepare Process Account and Abnormal Loss Account.

Teaching plan for the Academic year 2023-2024

Department : Commerce SF II **Major Core VI**
Class : II B.Com
Title of the Course : Business Communication
Semester : IV
Subject code : AC2142

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

Objectives

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

Course Outcome

CO No.	Upon completion of this course the students will be able to	PSO addressed	CL
CO-1	learn the way to overcome communication barriers	6	U
CO-2	develop progressive skills in the usage of business communication	6	U
CO-3	practice modern forms of communication	6,8	A
CO-4	draft job application and curriculum vitae	8	C
CO-5	attend interview and participate in Group Discussion with confidence	6,8	A
CO-6	construct systematic business report	6	A

Modules

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

Unit	Section	Topics	Lecture hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Nature of Communication					
	1	Definition, Nature and Characteristics	2	K1(R)	Context Based	Oral test
	2	Objectives, Importance, Process of communication	3	K2(U)	Lecture with discussion	Short test
	3	Barriers to communication and Overcoming barriers to communication	2	K2(U)	Lecture with PPT & videos	Quiz through slido

	4	Self-Development and communication and Tips for self-Development.	3	K2(U)	Lecture with Brain storming	Summative Class Test
II	Forms of Communication					
	1.	Verbal communication: Written - Oral communication, Non-verbal Communication: Kinesics and paralanguage	4	K1(R)	Lecture with PPT	Open book test
	2.	Dimensions of Communication: Downward and Upward, Horizontal and Diagonal Communication	4	K2(U)	Mind mapping	Assignment work through classroom app
	3.	Formal and Informal Communication	2	K2(U)	Flipped Classroom	Short test
	4.	Process of listening- approaches of listening, Barriers to effective listening- Tips for effective listening.	3	K2(U)	Blended Learning	Oral test
Q	Business Letter Writing					
	1	Introduction, Types of Letters: Personal, Social, Official and Business	2	K3(Ap)	Lecture with model	Activity
	2	Importance and advantages of business letter - Structure of business letter - Tips for clear writing of business letter writing	3	K3(Ap)	Lecture with PPT	Quiz through quizlet
	3	Letter of Enquiry, Orders and Cancellation of Orders, Circular Letter	2	K3(Ap)	Lecture with model	Short Test
IV	Technology – Aided Business Communication					
	1	Introduction- Implication of technology on modern business, Impacts of Technology- Aided communication of business enterprises,	3	K2(U)	Lecture with PPT	Open Book test
	2	Modern communication devices: Electronic Mail- E-mail, Fax and Scanner, computers	4	K3(Ap)	Lecture with PPT/videos	Evaluation through class test
	3	Internet-Teleconferencing- Audio conferencing, Video conferencing- computer conferencing- website, Mobile phone- multimedia and hypermedia applications.	4	K3(Ap)	Flipped Classroom	Summative Class Test
V	Job Application and Interview Skill					

1	Job Application and Curriculum Vitae, Tips for writing an application letter and CV - References and Testimonials	5	K3(Ap)	KWL	Assignment through classroom app
2	Group Discussion: Purpose, Tips for Effective Participation in GD for job selection, Qualities looked for in Group Discussion, Strategies for GDs: Do's and Don'ts	5	K3(Ap)	Brain Storming	Group Discussion
3	Personal Interview: Job Interviews, Listening skills and Tips for Effective Listening	5	K3(Ap)	Lecture with PPT	Activity

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Dr. M.Gnana Muhila
Head of the Department

Course Focusing on Employability/ Entrepreneurship/ Skill Development

Activities (Em/ En/SD):

- Prepare different types of letter such as Personal, Social, Official and Business.
- Conduct Skit on Job Interview

Assignment:

- Assignment work to prepare chart for dimensions of communication
- Assignment on preparing resume

Sample questions (minimum one question from each unit)

Part A

1. What is communication?

- | | |
|-----------------------------------|--------------------------------------|
| a. Exchange of goods and services | b. Process of exchanging information |
| c. Form of entertainment | d. A method of transportation |

2. What is the first stage in the listening process?

- | | |
|-------------------|---------------|
| a. Interpretation | b. Evaluation |
| c. Hearing | d. Response |

3. Printed message is converted into electronic signals as the paper rolls through the _____ machine.

4. The letter sent from business houses to their customers or other business houses is known as _____.

5. Informal meeting between the candidate and employer is known as Job interview- True/False.

Part B

1. Discuss the nature of Communication
2. Define the Formal communication and give its advantages.
3. Write short note on multimedia and hypermedia applications.
4. Discuss the importance of business letters
5. Recommend some valuable tips for writing proper application letter

Part C

1. Explain the barriers of communication and provide strategies to overcome them.
2. Define Verbal form of communication and discuss its advantages and disadvantages.
3. Summarize the merits and demerits of internet communication
4. Recognise the essentials of good business letter.
5. Determine the important contents for writing proper Curriculum Vitae.

Teaching plan for the Academic year 2023-2024

Department : Commerce SF II
Class : II B.Com
Title of the Course : Major–Elective II : E- Commerce
Semester : IV
Subject code : AC2145

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

Objectives

1. To enable students familiarize with the mechanism for conducting business transaction through electronic means.
2. To enable students understand e-trading and e- security tools available.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	Understand the scope, objectives and essentials of online trading	1	U
CO-2	Understand the forms of e-commerce	1	U
CO-3	Identifying the different security tools in e-commerce	1&5	U
CO-4	Learning the technical usage of e-payment systems	2	An
CO-5	Summarize the online trading and services and e-commerce catalogs	2	Ap

Modules

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

Unit	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to E- Commerce					

	1	Meaning - Definition - Evolution of E – Commerce - Difference between Traditional commerce and E-commerce	4	K1(R)	Lecture method	Snap test
	2	E- Commerce: Scope – Features – Benefits – Factors - Advantages and Disadvantages	4	K2(U)	Lecture method	Objective type test
II	Types of E- Commerce					
	1	Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company)	5	K2(U)	Blended Learning	Objective type test
	2	Application of E-Commerce Technologies of E-Commerce	5	K2(U)	Lecture method	Snap test
III	Security Tools					
	1	Encryption – Decryption - Data Encryption Standard (DES) – Cryptography	6	K1(R)	Lecture method	Whatsapp poll
	2	Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key - Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate	7	K2(U)	Lecture method	Objective type test
	3	E-Security: Threats - Protection: Firewall – Types - Anti –Virus - Intrusion Detection System (IDS)	6	K2(U)	Brain Storming	Theory test

IV	Electronic Payment System					
	1	Meaning – Advantages – Requirements – Risks	5	K2(U)	Blended Learning	Short test
	2	Online payment - Prepaid and post paid payment systems	6	K2(U)	Lecture Method	Assignment
	3	Types of E-payments: Bit coin - E-cash- E-cheque - Electronic wallets - Credit cards - Debit cards - Micro payment – ATM - Smartcards – SWIFT - Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS	7	K2(U)	Blended Learning	Short test
V	Electronic Commerce Catalogs					
	1	Catalogs - Electronic White pages - Electronic Yellow pages - Third party Directors	7	K1(R)	Lecture method with PPT	Short test
	2	Online shopping: Advantages - Disadvantages Online purchasing: Amazon – Flipcart - Snapdeal – e-bay – Jabong	7	K2(U)	Demonstrative	Oral test
	3	Online booking: Clear Trip.com, Make my Trip - IRCTC	6	K2(U)		Short Test

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Course Instructor

DR. M.GNANA MUHILA
Head of the Department

Course Focussing on Employability/ Entrepreneurship/ Skill Development :

Employability Activities (Em/ En/SD): Skill Development

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

Activities related to Cross Cutting Issues : Role play on Advertisers

Assignment :

Prepare an album showing electronic payment devices.

Purchase any product through social media sites.

Semester VI

Teaching plan for the Academic year 2023-2024

Department : Commerce SF II
Class : III B.Com
Title of the Course : Major Core XV: Management Accounting
Semester : VI
Subject code : AC2161

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

Objectives:

3. To impart knowledge to students on financial and cost concepts for the students of managerial planning, control and decision making.
4. 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	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction to Management Accounting					
	5.	Meaning –Nature and Scope – Relationship between Financial Accounting. Cost Accounting and Management Accounting – Role of Management Accountant in the present Scenario.	4	K1(R)	Lecture Method	Open book test
	6.	Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis.	2	K2(U)	Blended Learning	Class test
	7.	Financial Statement Analysis – comparative Statement	10	K2(U)	Problem Solving	Objective type test and Unit test
	8.	Financial Statement Analysis –common size statement	3	K4(An)	Mind mapping	Differentiate between various thoughts
	9.	Financial Statement Analysis –trend analysis.	3	K5(E)	Computational Thinking	Slido
II	Ratio Analysis					
	2.	Meaning – Uses and limitations of ratio analysis	2	K2(U)	Problem Solving	Class test
	2.	Calculation and Interpretation of Ratios – Profitability ratio	8	K1(R)	Problem Solving	Formative Assessment Test I
	3.	Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency	12	K2(U)	Problem Solving	Short Test
III	Fund Flow and Cash Flow Analysis					
	1.	Meaning – Advantages and Limitations –	4	K2(U)	Brainstroming	Evaluation through class test
	2.	Preparation of Fund	5	K1(R)	Problem	Class test

		Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds.			Solving	
	3.	Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement.	4	K2(U)	Problem Solving	Evaluation through class test
IV	Marginal Costing					
	1.	Meaning – Characteristics – Advantages – Limitations	2	K2(U)	Lecture Method	Evaluation through discussions
	2.	Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis.	5	K2(An)	Problem Solving	Formative Assessment Test II
	3.	Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety.	4	K2(U)	Problem Solving	Concept explanations
	4.	Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques	4	K4(An)	Problem Solving	Short test
V	Budget and Budgetary Control					
	1.	Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets	3	K2(U)	Lecture Method	Evaluation through discussions.
	2.	Preparation of Budgets – Sales	4	K1(R)	Problem Solving	Formative Assessment test

		Budget, Production Budget				III
	3.	Preparation of Budgets –Cash Budget, Flexible Budget	4	K2(U)	Problem Solving	Short test
	4.	Process - Requisites of Effective Control and Controlling	3	K4(An)	Problem Solving	Concept explanations
	5.	Techniques – Management by Exception [MBE].	3	K5(E)	Flipped Classroom	Short summary or overview

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

Activities related to Cross Cutting Issues : Role play on managers, Administrators

Assignment :

Prepare a Sales budget of a company with imaginary figures and give your comments regarding the selling condition of the product

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Course Instructor

DR. M.GNANA MUHILA
Head of the Department

Part A

1. Management accounting is also known as
 - a) Price level accounting
 - b) Historical cost accounting
 - c) financial accounting
 - d) Decision accounting
2. Management accounting provides valuable services to management in performing
 - a) Coordinating functions
 - b) controlling functions
 - c) planning functions
 - d) All managerial functions
3. The prime function of management accounting is to
 - a) Assist tax authorities
 - b) assist the management in performing its functions effectively
 - c) interpret the financial data
 - d) record business transaction
4. Management accounting is basically concerned with
 - a) Recording of transactions
 - b) the problem of choice
 - c) causative relationship
 - d) only b) and c)
5. Horizontal analysis is also known as
 - a) Static analysis
 - b) structural analysis
 - c) internal analysis
 - d) none of these

Part B

6. Why the management accounting is need?
7. state any five points of distinction between cost accounting and management accounting
8. From the following profit and loss account of Eveready 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	1280000	960000
Less: cost of goods sold	712000	496000
Gross profit	568000	464000
Less: Administrative expenses	256000	176000
Selling expenses	144000	168000
Interest charges	6400	9600
	406400	353600
Net profit before income tax	161600	110400
Less: income tax @ 50%	80800	55200
	80800	55200

9. 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
Equity 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		508000	578000
Outstanding Expenses	4000	2000	Stock	62000	56000
			Debtors	44000	62000
			Cash at bank	6000	4000
			Discount on debentures		
	<u>7,64,000</u>	<u>8,72,000</u>		<u>7,64,000</u>	<u>8,72,000</u>

10. Discuss the limitations of Budgetary control

PART -C

11. Following are the two balance sheets of X Co. And Y Co ltd as on 31.12.1990

Particulars	X Ltd	Yltd
Assets:		
Cash	27	72
Sundry debtors	220	226
Stock	100	174
Prepaid expenses	11	21
Other current assets	10	21
	<u>368</u>	<u>514</u>
Total current assets	368	514
Fixed assets (net)	635	513
Total		

	1003	1027
Liabilities:		
Current liabilities:		
Creditors		
Others	42	154
	78	62
Fixed liabilities	120	216
	225	318
Total liabilities	345	534
Capital	658	493
Total	1003	1027

From the above data, prepare a common-size balance sheet.

12. The following balance sheets of x ltd., are given for the years ending on 31.3.1998 and 1999.

Liabilities	1998	1999	Assets	1998	1999
Equity share capital	2000000	4000000	Land and buliding	1200000	2800000
Capital reserve	100000	200000	Plant and machinery	600000	1800000
General reserve	600000	500000	Furniture and fixtures	200000	300000
10% debentures	200000	400000	Subsidiary in X ltd	100000	100000
creditors	1200000	820000	Immovable properties	800000	400000
			Cash	200000	20000
			Book bebts	600000	200000
			stock	400000	300000
	<u>4100000</u>	<u>5920000</u>		<u>4100000</u>	<u>5920000</u>

Prepare a comparative balance sheet of the company and study its financial position.

13. 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		
	-		
	19,00,000		19,00,000

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

OR

b) 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 (AP, CO-2)

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

Balance sheet as at 31.12.1982

Liabilities	Rs.	Assets	Rs.
Share capital	150000		

Reserve fund	60000	Fixed assets	80000
Profit and loss	24000	Stock	188000
Debentures	60000	Debtors	164000
Current liabilities	152000	Cash	14000
	<u>446000</u>		<u>446000</u>

14. From the following balance sheets, prepare a sources and application statement:

Liabilities	1992	1993	Assets	1992	1993
Share capital	2,00,000	2,10,000	Fixed assets	3,50,000	4,75,000
Retained earnings	1,60,000	3,00,000	Inventory	1,00,000	95,000
Premium on shares	-	5000	Bills receivable	43,000	50,000
Accumulated depreciation	80,000	1,00,000	Prepaid expenses	4000	5000
Debentures	60,000	-	Cash	15,800	10,200
Bills payable	37,800	40,200	Commission on shares		
				<u>25000</u>	<u>20000</u>
	<u>537800</u>	<u>655200</u>		537800	655200

1. Depreciation for the year Rs.20000
2. Income tax was Rs. 40000
3. Interim dividend paid during the year was Rs. 2000

15. Describe the Classifications of budget

Teaching Plan for the Academic Year 2023- 2024

Semester : VI Major Core: XII
 Class : III B.Com
 Name of the Course : Industrial Law
 Subject code : AC2162

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

Objectives:

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

Course Outcome

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

MODULE

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

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

		Approval, license and registration Health, Safety and Welfare Precisions				
	2.	Working Hours and Annual Holidays, Leave with wages and special privileges to child Labourer.	5	K2 (U)	Lecture with Illustrations	Assignment work.
	3.	Special provisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties.	5	K2 (U)	Lecture with case study	Assessment through Slido
	4.	Trade Union formation, The rules of Trade Union, The procedure of registration and privileges. The types of funds of utility. Amalgamation, Dissolution rules.	5	K2 (U)	Lecture with Group discussion.	short test.

Unit II Social Security to Employees

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

		Medical Benefit concerned Raising E.S.1. fund and its utility.				pod
	5.	The contributions of employees and employees, Inspectors, The various benefits	4	K2 (U)	Lecture with discussion.	Group discussions.
	6.	The E.S.1. Court, powers, Appeals, offences and penalties.	2	K2 (U)	Lecture with discussion.	Continuous Internal Assessment

Unit III Industrial Peace and Welfare

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

Unit IV Benefits to Employees

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

Unit V Conditions of Employment

V	1.	The Industrial Employment (standing orders) Act 1946 - Object of the Act definition - Draft standing orders - Certification of standing orders	3	K2 (U)	Lecture with examples	Oral Test
	2.	Procedure and powers of authorities - Display of order - Submission of order	2	K2 (U)	Lecture with discussion	Class test
	3.	Offences and penalties Revision	2	K2 (U)	Oral discussing	Continuous Internal Assessment

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

Activities (Em/ En/SD): Collect and review the current case studies related to The Trade Union Act, The Industrial Disputes Act 1947 and The Industrial Employment (standing orders) Act 1946 - **Skill Development**

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

Assignment:

The safety and health of workers are protected under the Trade Union Act: An Analysis (Professional Ethics)

The Legislative Scheme for Prevention of Unfair Labour Practices in India (Professional Ethics)

The Legislation Regulating the Hazardous processes and Safety of Workers – An Analysis (Professional Ethics)

Part A

1. Any person who has attained the age of _____ may be a member of a registered trade union
 - a) 14
 - b) 18
 - c) 15
 - d) no age limit
2. An employer is liable to pay compensation to an employee for personal injury and _____
 - a) Simple injury
 - b) Occupational disease
 - c) grievous injury
 - d) None of the above
3. Strike is a weapon available to the employee and _____ is the weapon available to the employers.
 - a) Lay-off
 - b) Lock-down
 - c) Lock-out
 - d) None of the above
4. Gratuity shall be payable to an employee in the termination of his employment after he has rendered continuous service for not less than _____ years.
5. The Industrial Employment (standing orders) Act 1946 applies to every establishment where 100 or more workmen are employed. (True/ False)

Part B

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

Part C

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

Teaching Plan for the Academic Year 2023-2024

Department : Commerce SF II
Class : III B.Com
Title of the Course : Major Core XIII:Income Tax Law and Practice II
Semester : VI
Course Code : AC2163

Course Code	L	T	P	Credits	Inst. Hours	Total Hours	Marks		
							CIA	External	Total
AC2163	6	-	-	4	4	90	30	70	100

Objectives

To impart knowledge on the basic provisions of income tax

To equip with the knowledge on computing income and tax liability of an individual

Course Outcome

CO	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

Modules

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
I	Set-Off of Losses and Clubbing of Income					
	1	Set-off and Carry Forward of Losses	3	Gain knowledge about set-off and carry forward of losses	Lecture with discussion	Nearpod
	2	Computation of Set-off and Carry Forward of Losses	6	Solving problem on Computation of Set-off and Carry Forward of Losses	Lecture with PPT	Slido
	3	Clubbing and Aggregation of Income	2	Understanding regarding Clubbing and Aggregation of Income	Lecture with discussion	Oral test
	4	Computation of Clubbing and Aggregation of Income	5	Solving problem on Clubbing and Aggregation of Income	Lecture with PPT	Menti-meter

II	Deductions from Gross Total Income					
	1	General principles for deductions from Incomes	2	Gain knowledge about deductions from Incomes from section 80C to 80U	Lecture with discussion	Slido
	2	Deductions from Gross Total Income–80Cto 80U	2	Analyse the Deductions from Gross Total Income–80Cto 80U	Lecture with PPT	Oral test
	3	Computation of Deduction U/s 80C	5	Practical knowledge about deductions from u/s80C	Lecture with illustration	Menti-meter
	4	Computation of Income with Deduction U/s 80CCC,80CCD,80D, 80DDB	4	Practical knowledge about deductions from u/s80CCC,80CCD ,80D, 80DDB	Lecture with illustration	Nearpod
	5	Computation of Income with Deduction U/s 80G Donation	4	Practical knowledge about deductions from u/s80G	Lecture with illustration	Slido
III	Agricultural Income					
	1	Meaning – Basic Conditions – Types	2	Understanding the basic concept of Agricultural Income	Lecture with discussion	Oral test
	2	Agricultural Income	3	Practical knowledge about Agricultural Income	Lecture with illustration	Short Test
	3	Non-Agricultural Income	3	Solve the problems based on Non-Agricultural Income	Lecture with illustration	Slido
	4	Partly Agricultural	5	Solve the problems based on Partly Agricultural	Lecture with illustration	Oral Test
	5	Partly Non-Agricultural Income	1	Solve the problems regarding Partly Non-Agricultural Income	Lecture with illustration	Short Test
IV	Assessment Procedure					
	1	Assessment Returns	2	Understanding the concept about Assessment Returns	Lecture method	Assignment

	2	Filing of Return of Income	3	Clear idea about Filing of Return of Income	Lecture method	Short Test
	3	Due Date – Assessment	3	Gain knowledge on Due Date – Assessment	Lecture method	Slido
	4	Kinds of Assessment	3	Learning about Kinds of Assessment	Lecture method	Oral test
	5	Assessment Procedure	3	Clear idea about Assessment Procedure	Lecture method	Oral test
V	Assessment of Individuals					
	1	Assessment of Individuals	3	Know the meaning of regarding Capital Gains and relevant terms and problems	Lecture with illustration	Quiz
	2	Rate of Tax		Clear idea about Rate of Tax	Lecture with illustration	Quiz
	3	Computation of Tax Deducted at Source	4	Apply the deduction of Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G	Lecture with discussion	Slido
	4	Tax Deducted at Source from Salary	4	Know the procedure of preparing Income from Other Sources	Lecture	Nearpod
	5	Computation of Income and Tax Liability of Individuals	4	Know about the Amount not Deductible in computing the income and Deemed Income chargeable to tax.	Lecture with illustration	Short Test

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Head of the Department

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

Activities (Em/ En/SD): Identify the various deductions u/s. 80 applicable to individuals - **Employability**

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

Assignment:

Analyse the consequences of non-payment of taxes (Professional Ethics)

Prepare a mind map on assessment procedure (Professional Ethics)

List of the income where TDS is applicable with computation procedure (Professional Ethics)

Part A

1. Long- term capital loss _____ set-off against short-term capital gain.
2. Mr.Rajat is completely blind, he will avail deduction u/s 80 U: _____
3. Income from the rent of Agricultural Farm's Manager _____
a) Professional income b) Salary income c) Agricultural income d) Capital income.
4. Expansion of PAN is _____
a) Permanent Account Number b) Permission Account Number c)Permanent Activity Number d) Permanent Account Notice
5. Exemption limit in the case of a resident women below 60 years of age for the Assessment Year Rs.2,40,000. (True / False)

Part B

1. Income of Mr.X and Mrs.X for the Previous Year 2022-2023 as follows:

Particulars	Mr.X Rs.	Mrs.X Rs.
Salary from Himalaya Ltd.	2,25,000	Nil
Short-term capital gain	90,000	Nil
Income from Other Sources:		
Bank Interest	12,000	6,250
Interest on Govt. securities	3,600	2,750

Mr.X having no qualifications or experience is employed in Himalaya Ltd. Mrs.X holds 22% of Equity capital in Himalaya Ltd. from September 12,2022. Compute the gross total income of Mr.X and Mrs.X.

2. Mr.Abdul donated the following amounts in the previous year 2022-2023 by cheques except donation under(e):

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

Municipality, approved for promotion of family planning	10,000
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Mr. Abdul's gross total income the Assessment Year 2023-24 was Rs.3,05,000. He has incurred an expenditure of Rs.15,000, on the medical treatment of a disabled dependent. Compute the deduction allowable to him u/s 80 G

3. Enumerate the various kinds of Agricultural Income.

4. Explain ex-parte assessment.

5. The taxable income of an individual is Rs. 9,70,000 from Business and Rs. 60,000 from House Property for the previous year 31st March,2023. His wife is also employed and is getting a salary of Rs.16,500 per month. Compute his total income and tax liability for the relevant Assessment year.

Part C

1. Particulars of income of Mr. Amar Nath and his family members are as under

i) Self Income:

- a) Rental income from house property Rs.36,000
- b) .Income from business Rs.3,02,000
- c) Interest on investments Rs.15,200

ii) Wife's Income:

- a) Rental income from house property gifted by her father Rs.10,000
- b) Interest on Debentures gifted by her husband in 2015 Rs. 7,000

iii) Major son's Income:

- a) Salary from a company Rs.3,34,000
- b) Rent from house property(the house was gifted by his father in 2010 when he was minor) Rs.24,000

iv) Minor Son's Income:

- a) Salary received for services in a firm Rs.68,000
- b) Interest on fixed deposit in a bank deposited by his father Rs.12,000

v) Minor Daughter's Income:

- a) Interest on investments made by her mother in daughter's name Rs.4,000
- b) Rent from house property gifted by her grandfather Rs.18,000

Compute separately individual gross total income of the family members keeping in mind clubbing provisions of the Income Tax Act.

2. Shri. Sanjay furnishes the following particulars of incomes and losses for the Assessment year 2023-'24:

- a) Taxable income from salary Rs.1,50,000
- b) Income from house property (Net) Rs.16,000
- c) Profit from readymade garments business Rs.1,40,000
- d) Speculation business profits Rs.10,000
- e) Long term capital gains Rs.24,000
- f) Short term capital gains Rs.8,000
- g) Share of profits from a partnership firm Rs.7,800
- h) Current year's depreciation Rs.4,500

The following items are brought forward from the Assessment year 2023-'24:

- i) Unabsorbed Depreciation Rs.5,000
- ii) Speculation loss Rs.15,000
- iii) Long-term capital loss Rs.15,000
- iv) Short-term capital loss Rs.6,000

3. In the following cases compute tax liability of an individual resident in India for the Assessment Year 2023-24.

- a) Total Income Rs.1,80,000, Agricultural Income Rs. 50,000
- b) Total Income Rs.4,30,000, Agricultural Income Rs. 4,000
- c) Total Income Rs.11,00,000, Agricultural Income Rs. 15,000.

Unabsorbed Agricultural Loss Rs.5,000 brought forward from the Assessment Year 2023-24.

4. Describe the Assessment Procedure.

5. The following are the particulars of the income of an University teacher during the year ended 31st March

Basic salary	25,000 p.m.
Warden ship allowance	5,600
Rent Free Accommodation	21,650
Income from House property	39,500
Income from other sources	13,450
He has made the following contributions:	
Contributions to SPF	16,010
LIC premium	1,750
Mediclaime Insurance Premium	3,000

Find out his total income & tax liability

Semester VI

Teaching plan for the Academic year 2023-2024

Department : Commerce SF II
Class : III B.Com
Title of the Course : Auditing
Semester : VI
Subject code : AC2164

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

Objectives:

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

Course Outcome

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	Module	Topic	Teaching Hours	Cognitive level	Pedagogy	Assessment/ Evaluation
I	Introduction					
	1.	Origin of Auditing – Auditing in India - Definition	4	K2(U)	Flipped classroom method	Quiz
	2.	Difference between Book- keeping, Accountancy, Auditing and investigation – Objectives	6	K2(U)	Interactive Teaching PPT	Short test
	3.	Scope – Principles – Advantages and Limitations - Qualities of an Auditor – Classifications of Audit	5	K1(R)	Group discussion	Class test
II	Audit Planning					
	1.	Preliminaries before the commencement of Audit. – Audit planning – Audit Programme	3	K2(U)	Lecture with PPT	Quiz
	2.	Advantages – Disadvantages – Internal check, Internal Audit and Internal Control	5	K1(R)	Interactive session	Whatsapp Poll
	3.	Distinction between Audit programme of Independent Auditor and Internal Auditor	2	K2(U)	Group Discussion	Quiz
	4.	Modification - Audit note book– Audit Working papers – Purpose – Content – Ownership – Procedure of Audit – Deciding the sample – Organisation of	5	K1(R)	Demonstrative with PPT	Class test

		Auditor's staff				
III	Vouching					
	1.	Meaning – Objectives – Importance – Voucher	4	K2(U)	Lecture with PPT	Short test
	2.	Vouching of Trading Transactions: Purchase book, Purchases return, credits sales, sales return, Goods sold on sale or return basis, Goods sent on Consignment basis, sale of by- products	6	K1(R)	Interactive session	Quiz
	3.	General Considerations while Vouching Trading Transactions – Vouching of Cash transactions: Cash receipts and Payments	5	K2(U)	Flipped class room	Slip test
IV	Verification and Valuation of Assets and Liabilities					
	1.	Meaning of Verification – Definition – Distinction between Verification and Vouching – Verification of Liabilities	4	K2(U)	Lecture with PPT	slido
	2.	Distinction between Verification and Confirmation- Methods of Valuation - Verification and Valuation of Different kinds of Assets: Intangible Assets , Fixed Assets, Floating Assets , Fictitious Assets	6	K2(U)	Brainstorming	Short test
	3.	Verification of	5	K2(U)	Lecture using	Assignments,

		Liabilities : Capital, Debentures , Trade Creditors, Bills Payable, Loans, Outstanding Liabilities, Contingent Liabilities			PPT	Class test
V	Company Auditor and Standards on Auditing					
	1.	Appointment, Qualification and Disqualification - Removal, Resignation – Rights and Duties	3	K2(U)	Lecture with PPT	Oral test
	2.	Liabilities: Civil Liability for Negligence and Misfeasance – liabilities under Companies Act	3	K1(R)	Lecture method	Short test
	3.	Auditor’s Report – Importance – Audit Report of a Limited Company – Matters to be included in Auditors Report - Elements – Kinds.	4	K2(U)	Lecture method with PPT	Class test
	4.	Standards on Auditing: International Auditing and Assurance Standard Board (IAASD) – Objectives and Functions – Scope – Procedure for issue – Quality Control and Engagement Standards issued by The Institute of Chartered Accountants of India	5	K1(R)	Group Discussion	Slip test

Dr. M.GNANA MUHILA
Course Instructor

DR. M.GNANA MUHILA
Head of the Department

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

Activities related to Cross Cutting Issues : Role play on managers, Administrators , Audit report workshop, Peer review sessions ethical dilemma Discussion.

Assignment :

- 1.. Document their findings and present their audit reports
2. List out the Audit Standards issued by the Institute of Chartered Accountants of India(ICAI)

PART-A

I. Choose the Correct answer

1. _____ is a systematic examination of the books and records or a business
 - a) auditing
 - b) vouching
 - c) verification
 - d) checking
- 2.This kind of audit is conducted generally between two annual audit
 - a) internal audit
 - b) interim audit
 - c) final audit
 - d) continuous audit

II. Fill in the blanks

3. Voucher relates to _____
4. Internal auditor is appointed by_____

III. State that whether the following statement are true or false

5. The audit that is made compulsory under statute is called statutory audit.

PART-B

1. What is the scope of audit?
2. write the advantages of conducting an audit.

3. state the procedure of audit.
4. Distinguish the verification and Confirmation.
5. What is an emphasis of matter paragraph in an auditor's report?

PART- C

1. Difference between Book-keeping and Auditing: Explain.
2. Write the Procedure of Audit .
3. Specify the Vouching of Trading Transactions.
4. Distinction between Verification and Vouching: Explain.
5. Write the importance of Auditor's Report of a Limited Company

Teaching Plan for the Academic Year 2023-2024
Organisational Behaviour

Semester : VI
Name of the Course : Organisational Behaviour
Course code : AC2065

Hours / Week	Credit	Total Hours	Marks
5	4	90	100

Objectives

1. To enable the students to understand executive behaviours in the workplace
2. To equip students to cope up with group dynamics and Teambuilding.

Course Outcome

COs.	Upon completion of this course the students will be able to:	PSO Addressed	CL
CO-1	Understand the organizational behavior in the working place	2	Un
CO-2	Identify one's own personal perception	1	R
CO-3	Measure the Attitude, Values, Emotions and Moods of Human Beings	5	R
CO-4	Coping with the group members and teambuilding	2	R
CO-5	Learn the organizational Climate and Culture in the business world	4	An

Modules

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

Unit	Module	Topics	Lecture Hours	Cognitive Level	Pedagogy	Assessment / Evaluation
I	Introduction					
	1	Definition, Key elements of Organisational Behaviour, Nature and Scope of Organisational Behaviour	3	K2(U)	Lecture with Brain storming	Evaluation through class test
	2	Need, Challenges faced by Management, Process	3	K2(U)	Blended Learning	Activity

	3	Models, Foundations of Individual behavior	3	K2(U)	Lecture with PPT	Open Book Test
II	Individual Perspective					
	1	Individual and individual differences, Human behavior and its causation	7	K2(U)	Lecture with Brain storming	Oral Test
	2	. Concept of personality, Determinants, Types, Theories of personality, Influence of Personality, Measuring personality	7	K2(U)	Lecture with Group Discussion	Evaluation through class test
	3	Perception: Meaning, Perceptual process, Factors affecting perception	6	K2(U)	Lecture with PPT	Assignment through classroom app
III	Attitudes, Values, Job Satisfaction and Learning					
	1	Attitudes: Concept, Formation, Types, Measurement and change of attitude.	7	K2(U)	Mind mapping	Oral Test
	2	Values: Concept, Types, Formation, Values and behavior. Developmental values, Emotions and moods: Types, Source, Aspects, Theories	6	K2(U)	Lecture with PPT	Evaluation through class test
	3	Emotional Intelligence, Competence, benefits, OB Applications of Emotions and Moods	7	K2(U)	Blended Learning	Assignment through classroom app
IV	Group Dynamics and Organisational Conflicts					
	1	Definition and characteristics of group, Formation, Types of groups, Stages of group formation	7	K2(U)	KWL	Activity
	2	Group behavior, Group	7	K2(U)	Flipped	Quiz

		decision making, Team building, Types, Process, Roles, Failure, Successful, Social Loafing			Classroom	through quizlet
	3	Organisational conflicts, Definition: Sources, Types, Aspects, Conflict Process, Conflict Management.	7	K2(U)	Lecture with group discussion	Evaluation through class test
V	Organisational Climate and Culture					
	1	Organisational Climate: Concept, Dimensions, Determinants	7	K2(U)	Lecture with PPT	Oral Test
	2	Culture: Concept, Types Functions, Creating, Sustaining and Changing a Culture	4	K2(U)	Lecture with Discussion	Open Book Test
	3	Learning of Culture, Organisational ClimateVis - aVis OrganisationalCulture	4	K2(U)	Context Based	Assignment through classroom app

Dr. X. Maria Muthu Shanthini

Dr. M. Gnana Muhila

Course Instructor

Head of the Department

Course Focusing on Employability/ Entrepreneurship/ Skill Development

Activities (Em/ En/SD):

- Conduct Skit on Stages of group formation
- Role play: Managing conflicts in the management.

Assignment:

- Assignment work on emotional Intelligence and OB Applications of Emotions & Moods
- Assignment on Own Personal Perception

Part A

21. The formal relationship in organisations is called _____.
a) social system b) structure c) coordination d) environment
22. The environmental factors includes
a) economic and political conditions b) cultural values
c) social norms d) all of these
23. Attention must be focused on _____.
24. A _____ can be an imaginary group
25. The organizational personalities are called organizational cultures-True/False.

Part B

6. Describe the disciplines that contribute to organizational behaviour
7. What is perception? How it differs from sensation
8. Define attitude and discuss how attitudes are formed
9. Describe the different types of groups.
10. Explain the concept of organizational climate.

Part C

6. Explain the key elements of organizational behaviour and identify its nature.
7. Discuss the different types of personalities.
8. How are our values formed? Explain the relationship between values and behaviour.
9. Explain the types of teams and discuss the various steps involved in the team-building process.
10. Describe the major functions and more prominent types of organizational culture.