

**Department of Commerce**

**Semester : VI**

**Major Core:**

**Name of the Course : Industrial Law**

**Subject code : AC1762**

<b>No. of Hours per Week</b>	<b>Credit</b>	<b>Total No. of Hours</b>	<b>Marks</b>
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.

<b>CO No.</b>	<b>Upon completion of this course the students will be able to:</b>	<b>PSO addressed</b>	<b>CL</b>
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 ESIS Act	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	Lecture hours	Learning outcomes	Pedagogy	Assessment
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### I. Formation of factories, the precisions of working Hours and Existence of Trade unions

I	1.	The standing of factories by getting Approval, license and registration Health, Safety and Welfare Precisions	5	To make them understand the rules and the provisions employee has to give with important definitions	Lecturing and discussions	Asking questions and Quiz given.
	2.	Working Hours and Annual Holidays, Leave with wages and special privileges to child Labourer.	5	Creating ability to differentiate the works allotments to labourers.	Illustrations and Examples	Assignment work.
	3.	Special precisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties.	5	Using black board and making to mark out the different praise as for different employees.	Out forth the grasping ability	Writing the filling of blanks.
	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	Able to tell various Unions and the status o Union members.	Analytical study.	Giving short test.

### II. The Social Security Acts of Employees.

	1.	Defenses before and after passing of compensation Act, (The doctrines)	5	Explaining in the course and	Various cases and examples sougled out.	Quiz given.
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		Employers liability.		out of employment through ease study.		
	2.	Disablement and its types. Determination of compensation for various disabilities. Fatal Accidents.	5	Doing problems and reading various cases al illustrations.	Using black board to write the formulas.	Doing problems and calculating compensation
	3.	Commissioner and distributing compensation. Offences and penalties.	3	Picking out the offences and penalties shuttled in the Act.	Checking case note and picking offence penalty.	Scheduling offence penalty.
	4.	Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility.	5	Explaining the constitution of corporation and the methods of raising fund.	E.S.1. funds specialty and differentiation explained.	Reading the text and marking important points.
	5.	The contributions of employees and employees, Inspectors, The various benefits	4	Teaching the deductions made in the ways and increase in wages.	Clarifying the differentiation of contribution of E.S.1. Fund.	Group discussions.
	6.	The E.S.1. Court, powers, Appeals, offences and penalties.	2	Analyzing the powers of various courts.	Duration of Appeal and offence penalties.	Picking out the offences and their penalties and writing down.

### **III. Industrial peace and Raising of Welfare Acts.**

	1.	The causes of disputes and its meaning. The Authorities to settle Industrial Disputes.	5	Teaching various officials appointment and powers peaceful settlement and	Differentiation the Adjudications from settlements.	Preparing tabular form for various functions.
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				Adjudications.		
	2.	Grievance settlement Authority, Voluntary reference of dispute by arbitrators, strike.	5	Ability creating be know the voluntary references with and without intervention.	Lecture and Questioning about various strikes.	Classification of legal and illegal strikes.
	3.	Lock out-lay off, Retrenchment; closure Minimum wages kinds of wages.	4	Able to prepare schedules of wages and explaining types of straggles of employees.	Discussions and clarifications	Preparing scheduled employments.
	4.	Fixation and Revision of Minimum wages.	2	Teaching safeguards	Explained various types of wages	Piece rate of time rate analysis.

#### **IV. The various Benefits availed 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	Asking questions and explaining various definition and cases dealt with.	Using Blank board for case explanation with illustrations	Writing memory answers for definitions.
	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.	Demonstration and lecturing	Drawing flow charts and preparing schedules	Copy writing the charts of schedules in case note.
	3.	Bonus formula calculations, Minimum and maximum bonus, Inspectors, Eligibility criteria, offences and penalties.	4	Lecture classes and group discussions.	Making to discuss various quantum of bonus.	Assignment of table preparation
	4.	The fixation of gratuity, the forfeiture of gratuity, The period for calculation of gratuity.	3	Understand the techniques of gratuity calculation	Group discussions	Quiz

	5.	Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties	3	Making to discuss the rules of gratuity.	Lecture classes	Test
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**V. Conditions of Employment and Evaluation.**

	1.	Standing orders preparation of draft orders, Items for which orders frame of Industrial employments.	3	Understand the drafting of orders	Explaining the meaning and needs	Oral Test
	2.	Display of orders, Binding of orders offences.	2	Lecturing about standing orders	Practical word	Case note writing
	3.	Revision	2	Making to learn	Oral discussing	Test

**Course instructor,**

**Adv. Jeya Rani**

**Head of the Department,**

**Dr. H. Mary Helen Stella**

### Course Outcome

Semester

: VI

Major Core - XVI

Name of the Course : Income Tax Law and Practice - II

Subject code : AC1763

No. of Hours/ Week	No. of Credits	Total No. of Hours	Marks
6	5	90	100

#### Objectives:

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

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand income from other sources and kinds of securities.	PSO 4	U
CO-2	compute set-off and carry forward of losses, clubbing and aggregation of income.	PSO 4	AP
CO-3	identify the deductions from Gross Total Income	PSO 4	U
CO-4	understand returns, filing of return of income, due date, kinds of assessment, assessment procedure	PSO 4	U
CO-5	identify assessment of individuals, rate of tax	PSO 4	U
CO-6	compute income and tax liability of individuals	PSO 6	AP

### Modules

Income Tax Law and Practice - II

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

Unit	Section	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
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<b>1</b>	<b>Income from other Sources</b>					
	1.	Meaning of Income from Other Sources	3	Understand the meaning of Income from Other Sources	Lecture.	Short test
	2.	Kinds of securities , TDS	3	Understand different kinds of securities and TDS	Lecture, group Discussion	Class test
	3.	Calculation of income from other sources.	3	Able to calculate of income from other sources	Doing problems	Solving problems, class test.
	4.	Inter-head and intra-head adjustment.	3	Understand the concept of Inter head and intra head adjustment	Solving problems	Solving problems, Formative Assessment
<b>II</b>	<b>Set–Off and Carry Forward of Losses</b>					
	1.	Set–off and carry forward of losses	3	Understand the meaning ,features and scope of Salaries	Lecture ,Discussion	Short test
	2.	Treatment of carry forward of losses of certain assesseees	3	Able to carry forward of losses of certain assesseees.	Discussion illustration	Short Test
	3.	Order of Set-off	3	Know the Order of Set-off	Lecture Discussion	Class test
	4.	Income of other persons included in Assessee’s total income	3	Understand the procedure of including other person’s income in Assessee’s total income	PPT, Discussion	Assignment
	5.	Clubbing and aggregation of income	3	Able to club and aggregate the income	Workout the problems	Group Discussion
<b>III</b>	<b>Deductions from Gross Total Income</b>					
	1	Deductions from Gross Total Income – 80 C, 80 CCC80CCD, 80 CCF	2	Understand the procedure for deducting from Gross Total Income u/s 80 C, 80 CCC80CCD, 80 CCF.	Lecture	Solving simple problems, class test.

	2.	Deductions from Gross Total Income – 80 D, 80DD,80DDB	3	Able to calculate Deductions from Gross Total Income u/s 80 D, 80DD,80DDB.	Discussion	Short test
	3.	Deductions from Gross Total Income – 80 E	3	Know the procedure of Deductions from Gross Total Income – 80 E	Explain the procedure and workout the problems	Solving simple problems.
	4.	Deductions from Gross Total Income 80 G, 80 U.	3	Able to calculate deductions from Gross Total Income 80 G, 80 U.	Explain the procedure and workout the problems	Quiz, Formative Assessment
<b>IV</b>	<b>Assessment Procedure</b>					
	1.	Filing of return of income	2	Know about filing of return of income	Lecture	Short test
	2.	Due date for filing of return of income	3	Understand the due dates for filing of return of income	Discussion	Class test
	3.	Kinds of assessment	4	Know about different kinds of assessment	Lecture	Short test
	4.	Assessment procedure	4	Understand the assessment procedure	PPT	Assignment Test
<b>V</b>	<b>Assessment of individuals</b>					
	1.	Assessment of individuals	5	Understand the procedure of Assessment of individuals	Lecture Discussion	Short test
	2.	Rates of income tax	5	Understand rates of income tax	Lecture Discussion.	Solving simple problems, class test
	3.	Computation of income and tax liability of individuals	4	Able to calculate total income and tax liability of individuals	Explain the procedure and workout the problems	Quiz Formative assessment.

**Dr. S. Mary Pearly Sumathi**  
Course Instructor

**Dr. M. Mary Helen Stella**  
Head of the Department

### Course Outcome

Semester

: VI

Major Core-XVII

Name of the Course

: Human Resource Management

Subject code

: AC1764

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

#### Objectives:

1. To educate students with different concepts, techniques and principles of human resource management of an organization.
2. To help students understand the importance of human resource management to meet the challenges.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives, scope, functions and environment of Human Resource Management.	PSO 2	U
CO-2	understand the methods of data collection, techniques of job design and sources of recruitment.	PSO 2	U
CO-3	analyze the selection process and induction programme.	PSO 1	An
CO-4	evaluate the need as well as areas of training.	PSO 2	E
CO-5	understand the purpose, process and problems in performance appraisal.	PSO 2	U

### Modules

#### Human Resource Management

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

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment/ Evaluation
I	<b>Introduction</b>					
	1	Meaning and definition of	5	Understand the meaning of	Lecture , Discussion	Oral question,

		Human Resource Management , Objectives , Scope ,Functions		Human Resource Management, its objectives , scope and functions		open book Test Discussion Short Test
	2	Evolution and Development of HRM , Environment of HRM	5	Able to know the evolution and environment of HRM	Lecture, Brain Storming	
	3	Human Resource Planning: Definition, Objectives, Need Human Resource Planning	4	Evaluate the need for Human Resource Planning	Lecture , Group Discussion	
	4	Process, Barriers to HRP, Effectiveness of HRP.	4	Evaluate the barriers and effectiveness of HRP.	Lecture, Brain Storming	
II	Job Analysis, Design and Recruitment					
	1	Job Analysis: Concept ,Uses , Process ,Methods of data collection	3	Know the uses , process and methods of data collection	Lecture , Discussion	Short Test, Oral question, Short Test, Formative Assessment
	2	Job Design: Concept, Factors affecting Job Design ,Techniques of Job Design	4	Analyse the factors affecting Job Design	Discussion, lecture	
	3	Enrichment of job , Recruitment: Sources of recruitment	4	Understand the term job enrichment and identify the sources of recruitment	Lecture, Brain storming	
	4	Recruitment Process, Recruitment	5	Evaluate the Process, and methods of	Discussion, Lecture	

		Practices in India , Methods of Recruitment.		Recruitment.		
III	Selection Placement and Induction					
	1	Selection: Meaning and definition , Need , Selection Process/Method	4	Understand the need for selection and evaluate the methods of selection.	Lecture	Short Test Q&A Session Discussion
	2	Placement , Induction: Concept , Objectives , Benefits	3	Understand the concept and benefits of induction	Lecture	
	3	Contents of Induction Programme, Phases of induction Programme.	4	Understand the contents of Induction Programme and analyse the phases of induction Programme.	Discussion	
IV	Career Planning and Development					
	1	Career planning : Concept , Need - Career Stages, Career Planning Process	4	Able to understand the Process of Career Planning	Discussion, PPT	Giving model questions Short test, Open book test
	2	Career Development ,Employee Training: Concept , Need , Areas of training , Importance	4	Know the areas of training and the importance of training	Lecture	
	3	Steps in Training Programme	3	Understand the steps involved in Training Programme	Discussion	
V	Performance Appraisal					
	1	Concept , Meaning ,	4	Understand the concept ,	Lecture Discussion	Oral questions,

		Purpose , Approaches		purpose and approaches of performance appraisal		Short test, Formative Assessment
	2	Process , Methods: Traditional and Modern Methods	5	Analyse the traditional and modern methods of performance appraisal	Lecture Discussion	
	3	Problems in Performance Appraisal.	4	Evaluate the problems in performance appraisal.	Lecture , Discussion	

**Dr. C.Braba**  
**Course Instructor**

**Dr.M.Mary Helen Stella**  
**Head of the Department**

### Course Outcome

Semester

: VI

Major Core-XIV

Name of the Course

: Management Accounting

Subject code

: AC1761

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

#### Objectives:

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

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the objectives and functions of management accounting.	PSO 3	U
CO-2	differentiate management accounting from financial accounting	PSO 3	E
CO-3	evaluate the financial position of a concern through fund flow statement and cash flow statement.	PSO 3	E
CO-4	understand the concepts of budgeting and budgetary control and its role in management decision making	PSO 5	An
CO-5	estimate the future performance of the concern using managerial costing techniques.	PSO 5	C

### Management Accounting

Sub. Code: AC1761

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

Unit	Module	Topics	Lecture Hours	Learning outcome	Pedagogy	Assessment evaluation
I	Introduction to management accounting					
	1	Meaning, Objective, Functions of Management Accounting	2	Able to know the basic aspects of Management Accounting	Lecture	Short test, Assignment, Problem solving
	2	Advantages and Limitations Difference between Management Accounting Vs Financial Accounting	2	Compare and contrast Management Accounting with Financial Accounting	Discussion	
	3	Financial statement analysis – comparative statement	4	Know the technique of preparing comparative statement	Lecture	
	4	Common size Statement	5	Analyse and interpret the data	Discussion	
	5	Trend percentage	3	Analyse the data using trend percentage		
II	Ratio Analysis					
	1	Meaning, Uses and Limitations, classification of ratios.	3	Know the meaning and types of ratios.	Lecture	Assignment, Problem solving, Short test, Formative Assessment
	2	Profitability Ratios – Formulas	3	Formulas for calculation profitability	Peer group Discussion	
	3	Turnover Ratio	4	Find out the turnover ratios and its significance	Group discussion	
	4	Liquidity and solvency Ratios.	5	Know the technique of preparing liquidity and	Lecture with PPT	

				solvency ratios.		
	5	Preparation of Balance sheet	3	Able to find out missing informations	Group Discussion	
III	Funds Analysis					
	1	Meaning of Funds from operation and Fund Flow Statement	3	Understand the procedure of preparing Fund Flow Statement	Lecture	Short test Assignment, Quiz , Problem Solving
	2	Preparation of Schedule of changes in working capital	3	Differentiate the current assets and fixed assets, current liabilities and current assets.	Brain storming	
	3	Preparation of Cash Flow Statement and Cash from operation	4	Able to prepare cash flow Statement with the particulars given	Lecture	
IV	Marginal Costing and Budgeting					
	1	Meaning of Marginal costing – Basic concepts.	2	Know the basic concepts, and terms used in marginal costing.	Discussion	Problem solving, Oral test, Quiz, Assignment, Formative assessment
	2	Contribution, P/V ratio, Break Even Analysis, Margin of safety	5	Understand the procedure of calculating P/V ratio contribution, and Margin of safety	Lecture	
	3	Budgeting and budgetary control	3	Understand the meaning of budget, budgetary	Lecture	

				control		
	4	Classifications of budgets	2	Identify the types of budgets	Discussion	
	5	Production and sales budgets	4	Understand the procedure for preparing production and sales budget	Lecture	
	6	Fixed and Flexible budget	4	Analyse the methods of preparing fixed and flexible budget	Discussion	
V	Standard Costing					
	1	Meaning of standard cost and standard costing.	2	Understand the terms used in standard costing.	Lecture	Short test , Objective type questions, Problem Solving. Formative Assessment
	2	Advantages and Limitations	2	Analyse the merits and demerits of standard costing	Brain storming	
	3	Types of variance – Materials variance	3	Know the formulae for calculating Material Variance	PPT	
	4	Labour Variance	2	Understand the technique of calculating Labour variance.	PPT	
	5	Sales variance	2	Analyse the procedure for calculating sales variance	PPT	

**Dr.M.Mary Helen Stella**  
Course Instructor

**Dr.M.Mary Helen Stella**  
Head of the Department

### Course Outcome

Semester

: VI

Elective II

Name of the Course  
Subject code

: Organisational Behaviour  
: AC1765

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

#### Objectives:

1. To educate students on the needs and ways of understanding the human beings at the work place.
2. To equip students with the group dynamics and conflict management.

CO No.	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	analyze the elements of organizational & industrial behaviour	PSO 2	An
CO-2	understand the concept and different theories of personality & group dynamics	PSO 6	U
CO-3	analyse the determinants and effects of job satisfaction	PSO 5	An
CO-4	analyse the source and effects of frustration & conflicts	PSO 2	An
CO-5	understand the causes and consequences of stress management	PSO 2	U

### Organisational Behaviour

Sub. Code: AC1765

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

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
		Introduction to Organisational Behaviour				

I	1	Key elements of Organisational Behaviour – Nature - Scope - Need	5	Identify the key elements, nature ,scope and need of Organization al behavior	Lecture method and case study	<p>Online assignment : Objective type of 50 questions from each unit i.e 5units(10 marks are assigned for this purpose)</p> <p>CIA –I and II</p> <p>Using Quizzess app for conducting quiz test</p> <p>After each unit the students share their experiential learning for which 2 marks are assigned to each unit</p>
	2	Challenges faced by Management – Process – Models	5	Provide an overview of the major challenges faced by today’s management.	Lecture method and case study	
	3	Foundations of Individual behavior – Individual and individual differences – Human behavior and its causation	6	Appreciate the need for understanding human behaviours in the work place and its various models functioning.	Lecture method With PPT	
II	<b>Personality and Perception</b>					
	1	Concept of personality – Determinants – Types – Theories of personality – Influence of Personality - Measuring personality.	7	Explain the ways personality influences individuals ‘ behavior in an organisation	Lecture method with experiential learning	
	2	Perception – Meaning – Perceptual process – Factors affecting perception – Improvement in perception – Perception and its application in Organisational Behaviour.	6	State the application of perception in specific areas to understand organisationa l behavior	Lecture method and Group Discussion	
	<b>Attitudes, Values, Job Satisfaction and Learning</b>					

III	1	Attitudes – Concept – Formation – Types – Measurement and change of attitude.	6	State how the attitudes are formed and change the attitude of an individual in the organization	Lecture method And case study
	2	Values – Concept – Types – Formation – Values and behavior.	5	Explain how values are formed and measured	Lecture method and team teaching
	3	Job satisfaction – Concept – Determinants – Measuring job satisfaction – Effects of Job satisfaction.	5	Measure the job satisfaction of an employee in an organization	Lecture method with Video
	4	Learning – Meaning – Determinants – Learning theories – Learning principles – Learning and behaviour.	6	Summarize how learning affects individual behavior	Lecture method
IV		<b>Group Dynamics and Organisational Conflicts</b>			
	1	Definition and characteristics of group – Theories of group formation – Types of groups – Stages of group formation – Group behaviour – Group decision making	7	Illustrate how to make group decision making more effective	Lecture method
	2	Quality circle.	1	Discuss how to form quality circle in the organization	Lecture method
	3	Organisational conflicts		Outline the	

		<ul style="list-style-type: none"> <li>– Definition – Sources</li> <li>– Types – Aspects –</li> <li>Conflict process –</li> <li>Conflict Management.</li> </ul>	7	conflict process and learn the techniques for managing conflict	Flipped Classroom	
v		<b>Job Frustration and Stress Management</b>				
	1	Job frustration – Meaning – Causes for frustration – Impact of frustration- Managing frustration.	6	Exemplify the effects of frustration on the behavior of the frustrated person	Lecture method	
	2	Stress management – Meaning – Symptoms – Measurement – Causes or sources – Consequences – Stress and task performance – manage or cope with stress.	8	Suggest strategies for coping with stress or managing stress	Blended Classroom	

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