

Holy Cross College (Autonomous), Nagercoil.

Department of Commerce (SF-I)

Teaching Plan (From 2020-2022)

B.Com

Programme Outcomes (POs)

| POs. | Upon completion of the B.Com Degree Programme, the graduates will be able to: |
|-------------|---|
| PO-1 | understand the conceptual knowledge of accounting and acquire skills to become leaders in their fields of expertise at the global level |
| PO-2 | identify the role and responsibilities of business that leads to social and economic development |
| PO-3 | acquire entrepreneurial, legal, managerial and communication skills to be successful in business and personal life |
| PO-4 | recognise and practice different value systems and ethics for sustainable development |
| PO-5 | impart competency to make eligible and employable in the job market |
| PO-6 | practical exposure for start up and project promotion. |

Programme Specific Outcomes (PSOs)

| PSOs. | Upon completion of the B.Com Degree Programme, the graduates will be able to: |
|--------------|---|
| PSO-1 | develop competency in students to make them employable in the global market and to equip themselves as successful entrepreneurs |
| PSO-2 | apply different concepts in business to start and manage business and realizes the social responsibilities |
| PSO-3 | practice different techniques of communication and apply it in business and profession |
| PSO-4 | enhance practical knowledge to practice business ethics in order to meet the national requirements |
| PSO-5 | develop necessary professional knowledge and skills in academic, business and research. |

Semester

I

Major Core I

Name of the Course : Financial Accounting

Subject code : AC2011

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

Objectives

1. To familiarise the students with accounting concepts and conventions and basic principles of accounting.
2. To help the students to prepare various accounts

| CO No | Course Outcomes | PSO | C.L |
|-------|---|-----|-----|
| CO-1 | understand the rules, principles, concepts, conventions and accounting standards used in accountancy | 5 | U |
| CO-2 | identify the adjustments in final accounts and the techniques of setting right the errors found in accounts | 5 | R |
| CO-3 | analyse the methods of ascertaining profit from incomplete records | 5 | An |
| CO-4 | applying technology for preparing accounts | 3 | Ap |
| CO-5 | calculate claims for loss of stock and loss of profit | 3 | Ap |

Modules

| Unit | Section | Topics | Lecture hours | Learning Outcome | Pedagogy | Assessment/ Evaluation |
|------|------------------------------------|--|---------------|--|-------------------------------|------------------------------------|
| 1 | Introduction to Accounting. | | | | | |
| | 1. | Basic Principles of Accounting, Accounting Concepts and Convention | 3 | Understand the concepts and basic principles of accounting | Lecture, Discussion. | Class test Formative Assessment |
| | 2 | Accounting Standards: Meaning - Need - | 3 | Able to know the Accounting Standards | Lecture , Discussion with PPT | Class test Formative Assessment |

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|------------|-----------------------------|---|---|---|--|--|
| | | International Accounting Standards, Indian Accounting Standards | | | | |
| | 3. | Journal Entries Ledger Preparing Ledger Accounts | 3 | Able to prepare Journal and Ledger | Lecture, group Discussion | Giving small problems and checking the answers |
| | 4. | Subsidiary Books. | 3 | Able to know the techniques of preparing Subsidiary Books | Do the problems on the board | Giving problems. |
| | 5. | Cash book and Trail Balance. | 3 | Understand the methods of preparing Cash book and Trail balance. | Lecture, Question Answer Discussion. | Class test Formative Assessment |
| II | Final Accounts. | | | | | |
| | 1. | Final Accounts – Theory | 3 | Understand the segment of Final Accounts and its significance. | Lecture Discussion | Short test and Quiz |
| | 2. | Trading Account, Profit And Loss Account | 5 | Able to prepare Trading Account and profit and loss A/C | Discussion illustration | Short test and Quiz Simple problems |
| | 3. | Balance Sheet and adjusting entries | 3 | Know the method of preparing Balance Sheet and adjustments to be made in the B /S | Lecture Discussion | Assignment and home assignment |
| | 4. | Rectification of Errors: Errors Affecting the Trial Balance - | 3 | Know the Errors affecting the Trial Balance | Lecture Discussion | Assignment and home assignment |
| | 5. | Rectification of one sided errors - Rectification of two sided errors - Rectification of errors using Suspense account. | 5 | Able to prepare Rectification of one and two sided errors | Workout the problems and explain | Formative Assignment |
| III | Single Entry System. | | | | | |
| | 1. | Meaning and features of single entry system | 2 | Understand the concept of single entry system | Lecture with PPT | Short test |
| | 2. | Calculation of | 3 | Know to calculate | Solving | Oral test |

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|-----------|--------------------------------------|---|---|---|------------------------------------|---|
| | | Profit under Net worth Method | | Profit with adjustment. | problems | |
| | 3. | Calculation of profit under Conversion Method | 3 | Learn to calculate profit under Conversion Method | Illustration | Short test |
| | 4. | Final Accounts with Adjustments | 3 | Understand the procedure preparing Final Accounts. | Illustration Discussion | Assignment Formative Assessment |
| IV | Fire Insurance Claim Account. | | | | | |
| | 1. | Introduction , meaning and Methods of Calculating Claim under Loss of Stock | 5 | Understand the procedure for calculating claim under loss of stock. | Lecture Discussion | Oral test |
| | 2. | Preparing necessary accounts and applying Average Clause | 5 | Know the technique of preparing the accounts | Lecture Discussion. | Short test |
| | 3. | Procedure for Calculating Claim Under Loss of Profit , applying Average Clause | 4 | Understand the technique of Loss of Profit, applying Average Clause | Lecture Group Discussion | Short test Formative assessment. |
| V | Computerized Accounting | | | | | |
| | 1. | Introduction , Advantages, Types of Computerized Accounting Software Qualities of best accounting Software | 3 | Understand the Accounting Software | Lecture Discussion. With PPT | Oral test |
| | 2. | Tally. ERP 9: History - Features - Facilities with Tally ERP 9 | 2 | Know the - Features - Facilities with Tally ERP 9 | Lecture Discussion. With PPT | Short test |
| | 3. | Ledger and Groups - Ledger Creation - steps - Accounting Features - Inventory | 4 | Understand the technique of Ledger and Groups | Lecture Group Discussion | Short test Formative assessment. |

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| | | Features - Statutory Features - Payroll Information. | | | | |
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Course Instructor: S. Jameela Head of the Department: Dr.R.Evalin Latha

Semester : I Allied I
 Name of the Course : Business Economics
 Subject code : AA2011

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

Objectives:

1. To help the students understand the basic concepts of business economics.
2. To give an indepth knowledge on various aspects of economics.

| CO.No | Upon completion of this course the students will be able to | PSO addressed | CL |
|-------|--|---------------|----|
| CO-1 | understand the basic concepts of business economics | 2 | U |
| CO-2 | classify different types of demand prevailing in the market | 5 | U |
| CO-3 | gain knowledge on consumer behavior and consumer surplus | 5 | U |
| CO-4 | analyze the peculiarities of factors of production and the economies and diseconomies of scale | 5 | An |
| CO-5 | identify the phases of business cycle | 5 | Ap |

Modules

| Unit | Section | Topics | Lecture Hours | Learning Outcome | Pedagogy | Assessment/Evaluation |
|----------|---|---|---------------|--|------------------|--|
| I | Introduction to Business Economics | | | | | |
| | 1 | Concept, Nature of Business economics, Relationship of business economics and other disciplines | 5 | To understand the concept of Business economics and its applications | Lecture with PPT | Assignment Multiple choice questions Short Test Formative Assessment |

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| | 3 | Role of business economics in decision making | 4 | To understand how economics help in decision making | Group discussion Illustration | |
| | 4 | Role and responsibilities of business economists | 5 | To recognize the role and responsibilities of business economist | Brain Storming | |
| | 5 | Economic tools in Business economics | 3 | To acquire knowledge on the different terms used in business | Lecture with PPT | |
| II | Demand Analysis | | | | | |
| | 1 | Demand – meaning, feature, demand schedule and determinants of demand | 5 | To identify the factors which determine the demand | Lecture with PPT | Formative Assessment Short Tests Quiz |
| | 2 | Law of demand, exception and types of demand | 5 | To understand how demand reacts to price | Lecture with PPT | |
| | 3 | Concept of elasticity and it's types | 5 | To recognize different types of elasticity | Group Discussion | |
| | 4 | Demand forecasting | 3 | To analyse the importance of demand forecasting | Group discussion Illustration | |
| III | Theory of Consumer Behaviour | | | | | |
| | 1 | Measurement of utility, Concept of utility | 5 | To understand the consumer behavior based on utility | Lecture | Formative Assessment Short Tests Quiz |
| | 2 | Forms and | 5 | To understand | Lecture | |

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|-----------|---------------------------------------|--|---|--|---------------------------|--|
| | | features of utility | | the features of utility | with PPT | |
| | 3 | Approaches to consumer behavior- Law of diminishing marginal utility and law equi-marginal utility | 5 | To identify the approaches of consumer behaviour | Lecture with PPT | |
| | 4 | Consumer surplus | 3 | To understand the concept of consumer surplus | Lecture with illustration | |
| IV | Theory of Production | | | | | |
| | 1 | Factors of production and their characteristics | 7 | To create a deep understanding of factors of production which create utility | Mind Mapping | |
| | 2 | Cobb Douglas production functions | 3 | To understand the production functions | Lecture with PPT | Quiz Short Test Formative Assessment |
| | 3 | Economies and diseconomies of scale- internal and external | 5 | To evaluate the scale of Economies and diseconomies | Lecture with PPT | |
| | 4 | Small scale production- advantages and disadvantages | 3 | To understand the advantages and disadvantages of small scale production | Lecture | |
| V | Competition and Business cycle | | | | | |
| | 1 | Competition – introduction and perfect | 5 | To identify different types of | Lecture and discussion | Short test Quiz Formative Assessment |

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| | | and imperfect competition | | competitions in the market | | |
| | 2 | Business cycle – introduction , characteristics | 5 | To understand different stages of business economics | Lecture with PPT | |
| | 3 | Causes , effects and measures to minimize the effects of business cycle | 6 | To evaluate effects and measures to minimize the effects of business cycle | Group Discussion | |
| | 4 | Theories of business cycle | 2 | To understand the theories of business cycle | Discussion Debate Lecture | |

Course Instructor: S. Merlin Vista

Head of the Department: Dr.R.Evalin Latha

Semester II

Major Core II

Financial Accounting - II

Course Code: AC2021

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

Objectives:

1. To acquaint with the students the techniques and principles of preparing various accounts
2. To make the students expertise in solving any kind of problems and thereby preparing them eligible in job market.

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

Modules

| Unit | Section | Topics | Lecture hours | Learning Outcome | Pedagogy | Assessment/ Evaluation |
|------|---|--|---------------|---|---|--------------------------|
| I | Branch and Departmental Accounts | | | | | |
| | 1 | Meaning, Objects of branch accounts, Types of branches | 2 | Understand the purpose of keeping branch accounts and types of branches. | Lecture | Brainstorming |
| | 2. | Dependent branch and its features, Accounting system | 2 | Understand the transactions in branch account and the important aspects that need special care in preparing branch accounts | Lecture, Discussion | Short test |
| | 3. | Debtors system | 3 | Know the procedure for preparing branch accounts under debtor system | Workout the problems on the board and explain the procedure | Group Discuss Short test |

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| | 4. | Stock and Debtors system | 4 | Know the procedure for preparing branch accounts when goods are supplied at cost and invoice price. | Workout the problems on the board and explain the procedure | Group Discussion, Short test |
| | 5 | Final account system (excluding foreign branches) | 4 | Able to prepare Memorandum Trading and Profit and Loss Account. | Workout the problems on the board and explain the procedure | Group Discussion, Formative Assessment |
| | 6. | Accounting Procedure meanings features and terms used | 2 | Understand the meaning of department and the terms used in Departmental accounts. | Lecture Discussion | Short test |
| | 7. | Allocation of common expenses | 4 | Able to know the basis on which expenses of departments are allocated | Discussion and illustration | Quiz, Objective type questions |
| | 8. | Calculation of purchases | 4 | Understand the procedure of calculating purchase | Illustration | Short Test |
| | 9. | Preparation of departmental trading and profit and loss account (excluding interdepartmental transfer) | 5 | Able to prepare the departmental trading and profit and loss account | Workout the problem on the board and explain | Assignment, Formative Assignment |
| | Accounts of Non- Profit Organisations | | | | | |
| II | 1. | Capital and Revenue items, Rules for determining Capital expenditure, Features of capital and revenue expenditure | 3 | Understand the concept of capital and revenue expenditure | Brainstorming, Lecture, Discussion. | Short test, Giving multiple choice questions. |
| | 2. | Concept and terms used, Classification of capital and revenue items | 3 | Able to classify capital and revenue items | Lecture, group Discussion | Giving small items and verify the answers |
| | 3. | Preparation of receipts and payments account | 4 | Able to prepare receipts and payments account | Do the problems on the board | Giving small problems and |

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| | | | | | | check the answers |
| | 4. | Preparation of Income and Expenditure account and Balance sheet | 5 | Able to prepare Income and Expenditure account and Balance sheet | Do the problems on the board | Giving problems and check the answers and Class test, Formative Assignment |
| III | Royalty Accounts | | | | | |
| | 1. | Features and terms used in royalty accounts | 3 | Understand the concept of royalty account | Lecture | Short test |
| | 2. | Preparation of analytical table and Journal entries | 4 | Know the procedure for preparing analytical table | Discussion | Oral test, Quiz |
| | 3. | Accounts in the books of lessor Accounts in the books of lessee | 5 | Able to prepare necessary ledger accounts in the books of lessor and lessee | Illustration | Short test |
| | 4. | Accounting procedure when there is abnormal fall in output | 4 | Understand the accounting procedure at the time of abnormal fall in output | Illustration Discussion | Assignment, Formative Assessment |
| IV | Depreciation Accounts | | | | | |
| | 1. | Meaning and Causes for depreciation | 3 | Understand the meaning and concept of depreciation | Lecture | Brain storming |
| | 2. | Need for providing depreciation | 3 | Able to know the need in preparing depreciation account. | Discussion | Short test |
| | 3. | Methods of depreciation | 4 | Know the various methods to preparing depreciation account. | Illustration Discussion | Brain storming |
| | 4. | Straight Line method, Diminishing Balance method, Annuity method | 5 | Able to prepare Straight line method, Diminishing Balance method, Annuity method | Workout the problems on the board | Assignment, Formative Assessment |
| Hire Purchase System | | | | | | |

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| | 2. | Preparation of accounts in the books of hire purchaser and hire vendor | 5 | Know the accounts to be prepared in the books of hire purchaser and hire vendor | Lecture , Illustration ,Discussion. | Oral test |
| | 3. | Default and repossession (complete and partial) | 5 | Understand the technique of preparing accounts under complete and partial repossession | Lecture , Illustration ,Group Discussion | Short test Formative assessment. |

Course Instructor: S.Jameela

Head of the Department: Dr.R.Evalin Latha

Semester **II Allied -II**
 Name of the Course **: Principles of Marketing**

Subject code **: AA2021**

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

Objectives

1. To give basic knowledge on the concepts of marketing and to give an indepth knowledge on the functions of marketing.
2. To make the students familiarizes with the recent trends in marketing

| CO No. | Upon completion of this course the students will be able to | PSO addressed | CL |
|--------|--|---------------|----|
| CO-1 | understand the elements and approaches of modern marketing | 2 | U |
| CO-2 | understand the procedure of market segmentation and buying motives | 2 | An |
| CO-3 | evaluate the elements of product and product life cycle | 2 | E |
| CO-4 | summarize the factors of pricing and sales promotions | 2 | U |
| CO-5 | know the recent trends in marketing | 2 | U |

Modules

| Unit | Section | Topics | Lecture hours | Learning Outcome | Pedagogy | Assessment/ Evaluation |
|----------|---------------------------------|---|---------------|---|-------------------------|--|
| I | An Overview of Marketing | | | | | |
| | 1 | Marketing – Scope, Modern marketing | 5 | To understand the concept marketing | Lecture with examples | Short test Formative Assessment – I |
| | 2 | Functions of modern marketing and Approaches | 5 | To know the various Functions of modern marketing | Lecture with discussion | |
| | 3 | Marketing environment- Definition, classification | 5 | To understand classification of Marketing environment | Lecture with discussion | |

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| II | Marketing Segmentation and Consumer Behaviour | | | | | |
| | 1 | Market Segmentation-Requisites, factors | 5 | To get knowledge on market segmentation | Lecture with examples | Quiz Formative Assessment – I |
| | 2 | Segmentation procedure and segmentation in selecting industries | 5 | To understand procedures of segmentation | Lecture with PPT | |
| | 3 | Consumer Behaviour-definition, significance, determinants | 5 | To understand Consumer Behaviour | Lecture with examples | |
| III | Product, Product Mix and New Product Development | | | | | |
| | 1 | Product - Meaning, Features Classification, | 5 | To understand the classification of product | Lecture with examples | Oral Test Formative Assessment – II |
| | 2 | Categories of new product and Product Life Cycle | 5 | To get knowledge on product life cycle | Lecture with discussion | |
| | 4 | Product mix – product positioning, product differentiation | 5 | To get knowledge on product mix | Lecture with PPT | |
| IV | Pricing and Promotion mix | | | | | |
| | 1 | Price, Importance of price | 3 | To understand the importance of price | Lecture with PPT | Oral Test Formative Assessment – III |
| | 2 | Pricing objectives | 2 | To know the pricing objectives | Lecture with examples | |
| | 3 | Factors affecting pricing decisions | 3 | To understand the factors affecting pricing decisions | Lecture with examples | |
| | 4 | Kinds of pricing, Price differentials | 3 | To know the kinds of pricing | Lecture with PPT | |
| | 5 | One price Vs Variable price | 2 | To understand the pricing methods | Lecture with examples | |
| V | Promotion | | | | | |
| | 1 | Sales Promotion: | 2 | To understand the term sales promotion | Lecture with examples | Assignment |

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|---|--|--|---|---|-----------------------|----------------------------|
| | | Meaning, Definition, Objectives, Importance | | | | Formative Assessment – III |
| 2 | | Advantages, Limitations | 3 | To know the advantages and limitations of sales promotion | Lecture with videos | |
| 3 | | Kinds of sales promotion: Consumer sales promotion, dealer sales promotion and sales force promotion | 3 | To acquire knowledge on various kinds of sales promotion | Lecture with videos | |
| 4 | | Advertising: Objectives, Goals and models | 2 | To know the meaning of advertising | Lecture with examples | |
| 5 | | Advantages, Objections against advertising | 3 | To understand the pros and cons of advertising | Lecture with videos | |
| 6 | | Salesmanship: Meaning, Definition | 3 | To understand the term salesmanship | Lecture with PPT | |
| 7 | | Advertising Vs Salesmanship. | 3 | To know the difference between advertising and salesmanship | Lecture with examples | |

Course Instructor :Mrs.S.Merlin Vista Head of the Department: Dr.R.Evalin Latha

Semester: III

Major Core -III

Name of the course: Advanced Accounting-I

Course Code: AC2031`

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

Objectives:

1. To makethestudentsunderstandthebasicconceptsandotheraspectsofpartnershipandtheprocedureof preparing capital accounts.
2. To familiarize the students with the preparation of partnership accounts under various situations.

| CO | Upon completion of this course the students will be able to: | PSO addressed | CL |
|------|---|---------------|----|
| CO-1 | understandthevarious aspectsofpartnership | 4 | U |
| CO-2 | identifythemethodsofpreparing capitalaccounts ofpartners. | 4 | R |
| CO-3 | analyse the procedure of preparing partnership accounts on admission, retirement, death and insolvency of partners. | 5 | An |
| CO-4 | know the methods of distributing the dues of the partners. | 4 | U |

Modules

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

| Unit | Section | Topics | Lecture hours | Learning outcome | Pedagogy | Assessment / Evaluation |
|----------|------------------------------------|---|---------------|---|------------------------|-----------------------------|
| I | Introduction to Partnership | | | | | |
| | 1 | Meaning- Definition- Features- Rights of partners Partnership Deed- Importance | 4 | To know about the meaning, features and partnership deed. | Lecture Interaction | Evaluation through: Test |

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|--|---|--|---|--|-----------------------|----------------------|
| | 2 | Contents – Provisions affecting accounting treatment in the absence of Partnership Deed – Preparation of Profit and Loss Appropriation account and capital account | 3 | To get an idea about the preparation of Profit & Loss Appropriation account. | Lecture Discussion | Quiz |
| | 3 | Interest on capital, Interest on drawings | 3 | To know about Interest on capital and drawings. | Lecture Discussion | Test |
| | 4 | Salary or Commission to partners. | 3 | To know about the preparation of Salary or Commission to partners. | Lecture with PPT. | Test |
| | 5 | Interest on partner's loan. | 3 | To know about the preparation of Interest on partner's loan. | Lecture Discussion | Formative assessment |

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| II | Admission of a Partner | | | | | |
| | 1 | Meaning– Adjustments required on admission– calculation of new profit sharing ratio and sacrificing ratio. | 3 | To get knowledge the preparation of of new profit sharing ratio and sacrificing ratio. | Lecture Interaction | Evaluation through: Test |
| | 2 | Calculation of goodwill- Methods of valuing goodwill. | 3 | To get in-depth knowledge about methods of valuing goodwill. | Lecture Interaction | Quiz |

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|--|---|---|---|---|--------------------|----------------------|
| | 3 | Revaluation of assets and liabilities. | 3 | To get an idea about the revaluation of assets and liabilities. | Lecture Discussion | Test |
| | 4 | Adjustment of accumulated profits and reserves. | 3 | To get knowledge about accumulated profits and reserves. | Lecture Discussion | Test |
| | 5 | Adjustment of capital. | 3 | To know about the adjustment of capital. | Lecture Discussion | Formative assessment |

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|------------|--|--|---|---|---------------------|--------------------------|
| III | Retirement and Death of a Partner | | | | | |
| | 1 | Calculation of new profit sharing ratio and Gaining ratio. | 4 | To get knowledge about the preparation of new profit sharing ratio and Gaining ratio. | Lecture Interaction | Evaluation through: Test |
| | 2 | Treatment of goodwill. | 4 | To prepare the treatment of goodwill. | Lecture with PPT. | Test |
| | 3 | Retirement cum admission. | 4 | To get an idea with regard to retirement cum admission. | Lecture Interaction | Quiz |
| | 4 | Death of a partner– Preparation of Executor's | 5 | To get in-depth knowledge about the preparation of | Lecture Interaction | Formative |

| | | | | | |
|--|---|--|---|--|------------|
| | account- JointLifePolicy – Treatment ofJointLifePolicy | | Executor’s account and JointLifePolicy. | | assessment |
|--|---|--|---|--|------------|

| IV Dissolution of Partnership Firm | | | | | | |
|---|---|--|---|--|-----------------------|-----------------------------|
| | 1 | Meaning – Modes of dissolution– Settlement of accounts on dissolution. | 3 | To know about the basic concepts of dissolution. | Lecture Discussion | Evaluation through: Test |
| | 2 | Accounting entries regarding dissolution. | 4 | To know about the accounting entries. | Lecture Discussion | Asking questions. |
| | 3 | Garner versus Murray Rule – Application in India. | 4 | To get knowledge about Garner versus Murray Rule. | Lecture Discussion | Test |
| | 4 | Insolvency of onepartner- Insolvency ofall partners–Procedure. | 5 | To gain knowledge about the procedure of the insolvency of the partners. | Lecture Discussion | Formative assessment |

| V Piece meal Distribution | | | | | | |
|----------------------------------|---|------------------------------|---|--|-----------------------|-----------------------------|
| | 1 | Meaning– order of payment. | 3 | To understand the concept and the order of payment. | Lecture Discussion | Evaluation through: Test |
| | 2 | Proportionate capital Method | 6 | To get an knowledge about the preparation of Proportionate capital method. | Lecture Discussion | Test |

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| | 3 | Maximum Loss Method-Distribution Procedure. | 3 | To understand the procedure of Maximum Loss method. | Lecture Discussion | Formative assessment |
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Course instructor: Dr.C.K.Sunitha.

Head of the Department: Dr.R.Evalin Latha

Semester III**Major Core V****Company Law and Secretarial Practice****Course Code : AC2033**

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

Objectives:

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

Course Outcome

| COs. | Upon completion of this course, the students will be able to: | PSO Addressed | CL |
|------|---|---------------|----|
| CO-1 | Plan or formation of a company right from promotion to Commencement of business | 1,2 | Ap |
| CO-2 | Conduct any kind of company meetings as per requirement | 5 | Ap |
| CO-3 | Understand the documents that are needed for the formation of A company | 2 | U |
| CO-4 | Know the provisions given in the Companies Act2013 | 5 | U |
| CO-5 | Describe the role of company secretary and secretarial practices | 2 | U |

Modules

| Unit | Section | Topics | Lecture Hours | Learning Outcome | Pedagogy | Assessment/Evaluation |
|------|-----------------------------------|--|---------------|---|----------------------------------|--|
| I | An Overview of Companies Act 2013 | | | | | |
| | 1 | Companies Act 2013 – Background and introduction – New concepts and Definition | 3 | To understand the concept of Companies Act 2013 | Lecture with PPT | Assignment Multiple choice questions Short Test Formative Assessment |
| | 2 | Management and Administration – Corporate Social Responsibility | 4 | To understand the concept of CSR | Group discussion Illustration | |
| | 3 | Shareholder’s meeting – Mergers and Amalgamation – | 5 | To understand the concept of shareholders | Brain Storming | |

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|----|------------------------|--|---|---|-------------------------------|---|
| | | Audit and Auditors | | meeting and merger & Amalgamation | | |
| | 4 | Financial Statement and Dividend – Regulators – Revival and Rehabilitation of sick company – Winding up – Important changes between the companies Act 1956 and 2013. | 3 | To acquire knowledge on the different terms used in Companies Act 2013 | Lecture with PPT | |
| II | Formation of a Company | | | | | |
| | 1 | Introduction – Promotion – Stages – Promoter. | 5 | To know the stages of formation of a new company | Lecture with PPT | |
| | 2 | Documents – Memorandum of Association – Meaning – Purpose – Clauses - Alteration of Memorandum Doctrine Of Ultra vires. - | 5 | To understand the concept of memorandum of association of a company | Lecture with PPT | |
| | 3 | Articles of Association – Meaning – importance – Contents – Procedure for alteration – Doctrine of Constructive notice – Doctrine of Indoor Management. | 5 | To know the rules regarding Articles of association of a company | Group Discussion | Formative Assessment Short Tests Quiz |
| | 4 | Prospectus – Meaning Requirements – Legal Provisions – Contents – Statement in lieu of prospectus. Underwriting – Meaning – Conditions and advantages of | 3 | To gain knowledge about prospectus, statement – in – lieu of prospectus and | Group discussion Illustration | |

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|-----|--------------------|--|---|--|---------------------------------|---|
| | | underwriting | | underwriting | | |
| III | Company Meetings: | | | | | |
| | 1 | Meaning – Prerequisites to constitute a meeting - Types – | 5 | To understand the concept of company meeting and its types | Lecture | Formative Assessment Short Tests Quiz |
| | 2 | Quorum – Notice – Agenda | 3 | To understand the basic meeting concepts | Lecture with PPT | |
| | 3 | Minutes – Voting – Proxy –Adjournment | 5 | To understand the basic meeting concepts | Lecture with PPT | |
| | 4 | Resolution – kinds. | 3 | To understand the concept of resolution and its kinds | Lecture with illustration | |
| IV | Company Secretary: | | | | | |
| | 1 | Meaning – Definition – Legal Status – Qualification – Appointment – Dismissal | 5 | To create a deep understanding of Company secretary, qualification, appointment and dismissal | Mind Mapping | Quiz Short Test Formative Assessment |
| | 2 | Functions and Duties – Rights and Liabilities – Contractual liabilities – Roles played by the secretary | 3 | To understand the functions, rights, liabilities and roles of a secretary | Lecture with PPT | |
| | 3 | skills needed – Qualities that make a good Secretary | 2 | To know the skills and qualities needed to be a good secretary | Lecture with PPT | |
| | 4 | Characteristics of a good secretary | 3 | To understand the characteristics | Lecture | |

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|---|-----------------------|---|---|---|---------------------------------|--|
| | | | | of a good secretary | | |
| V | Secretarial Practice: | | | | | |
| | 1 | Position of company Secretary – Actual position – Company Secretary in practice | 3 | To understand the position of a company secretary | Lecture and discussion | Short test Quiz Formative Assessment |
| | 2 | Secretary in whole-time practice – Secretarial Audit – Part-Time secretary | 5 | To understand the concept of company in practice | Lecture with PPT | |
| | 3 | Eligibility to use the designation of secretary – Eligibility to practice – | 3 | To know the eligibility of company secretary | Group Discussion | |
| | 4 | Scope of Secretarial Audit. | 2 | To understand the scope of company secretary | Discussion Debate Lecture | |

Course Instructor: Dr.R.EvalinLatha

Head of the Department: Dr.R.Evalin Latha

Semester III
Principles of Management

Elective I(a)

CourseCode:AC2035

| Hours/Week | Credits | TotalHours | Marks |
|------------|---------|------------|-------|
| 5 | 4 | 75 | 100 |

Objectives

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

Course Outcomes

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

Modules

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

| Unit | Section | Topics | Lecture Hours | Learning Outcome | Pedagogy | Assessment / Evaluation |
|----------|----------------------------|--|---------------|--|------------------|-------------------------|
| I | Business Management | | | | | |
| | 1 | Introduction – Meaning – Definition – Principles – Importance and limitation | 4 | Understand the basic concepts of business management | Lecture with PPT | Asking Questions |
| | 2 | Is management an art or a Science – | 3 | Know if management | Lecture with PPT | ClassTest |

| | | | | | | |
|-----------|-------------------------------------|--|---|---|------------------|--------------------------|
| | | Is management a profession – Universality of management – Pioneers of management thought – History of management thought | | is an art or science or a profession | | |
| | 3 | Approaches to management – Kinds – Scientific management– Features– Objectives– Elements– Benefits and oppositions – Contributions to management thought. | 4 | Understand the concept of scientific management. | Lecture with PPT | Formative Assessment - I |
| II | Planning and Decision Making | | | | | |
| | 1 | Planning – Definition – Nature – Characteristics – Objectives – Importance – Advantages and limitations. | 3 | Have clear knowledge about planning | Lecture with PPT | Quiz |
| | 2 | Policies – Procedures – Strategies – Forecasting – Relationship between planning and forecasting | 3 | Understand the term Policies, Procedures , Strategies and Forecasting | Lecture with PPT | Class Test |
| | 3 | Decision making – Definition – Characteristics – Process – Types of managerial decision | 3 | To understand the concept of decision making | Lecture with PPT | Class Test |
| | 4 | Decision tree management by objectives – Principles – Merits and demerits. | | Understand the term decision tree and management | Lecture with PPT | Formative assessment-I |

| | | | | | | |
|------------|-------------------|---|---|--|---------------------|---------------------------------|
| | | | 3 | by objectives. | | |
| III | Organising | | | | | |
| | 1 | Organising – Definition – Principles – Merits – Consequences of poor organization – Importance – Theories | 3 | To understand the term Organising | Lecture with PPT | Class test |
| | 2 | Organisational structure – Merits and Demerits of different types – Recent developments in Organisation – Formal and informal organization | 3 | To have knowledge about organisational structure | Lecture with PPT | Assignment - I |
| | 3 | Delegation of authority – Centralisation and decentralization of authority | 3 | To explain the term delegation of authority | Lecture with PPT | Quiz |
| | 4 | Factors determine degree of decentralization – Departmentation – Basis – Types – Merits and demerits. | 4 | To know the various types of delegation of authority | Lecture with PPT | Formative assessment - II |
| IV | Staffing | | | | | |
| | 1 | Nature, meaning – Definition – Personal management – Manpower planning –Features – Components – Importance – Merits -Limitations | 3 | To understand the term staffing and manpower planning | Lecture with PPT | Quiz |
| | 2 | Steps in staffing – Recruitments – Internal and External sources – Selection – Stages – Training – Stages and types – Methods | 4 | To know about recruitment and selection process | Lecture with PPT | Assignment - II |

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|---|---|---|---|---|---------------------|---------------------------------|
| | | | | | | |
| | 3 | Promotions – Promotion policy – Methods – Merits and demerits – Transfer – Types – Demotions- Retirement– Labour turnover and measures to control labour turn over. | 3 | To have knowledge about promotion and retirement | Lecture with PPT | Open Book Test |
| | 4 | Transfer – Types – Demotions– Retirement–Labour turnover and measures to control labour turn over. | 4 | To know the types of transfer and concepts of retirement. | Lecture with PPT | Formative assessment - II |
| | Directing, Motivation and Leadership | | | | | |
| V | 1 | Directing-Meaning – Elements – Principles – Nature – Importance – Essential – Characteristics – Techniques – Oral and written directions | 3 | Understand the term directing | Lecture with PPT | Class Test |
| | 2 | Motivation characteristics – Theories – Maslow’s need theory – Hygiene – Expectancy – X and Y theories – Methods and techniques of motivation – Financial and non- financial motivation | 4 | To give clear idea about motivation and the theories of motivation | Lecture with PPT | SnapTest |
| | 3 | Leadership – Definition – Characteristics – Qualities and functions of a leader – Leadership styles | 3 | Understand the term leadership and qualities of leadership | Lecture with PPT | Multiple Choice questions |

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|--|---|--|---|---|---------------------|---|
| | 4 | Theories – Leadership styles in Indian organizations – Supervision – Communication – Control and Co- ordination types and techniques | 3 | Identify the various styles and theories of leadership | Lecture with PPT | Formative assessment - II Assignment |
|--|---|--|---|---|---------------------|---|

Course Instructor : S. Jameela

Head of the Department : Dr.R.Evalin Latha

Semester – IV
Costing

Major Core VII

Course Code: AC2041

| No. of Hours per Week | Credits | 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

| COs | Upon completion of this course the students will be able to: | PSO addressed | CL |
|--------|--|---------------|----|
| CO - 1 | Understand the concepts, methods and techniques of Cost accounting | 5 | Un |
| CO - 2 | Construct cost sheet, tender, quotations | 5 | Ap |
| CO - 3 | Prepare Stores Ledger using FIFO, LIFO, Simple and Weighted average methods as tools for material control. | 2 | Ap |
| CO - 4 | Analyse the procedure of allocation, classification & Absorption of overheads | 5&10 | An |

Modules

Total contact hours: 90 (Including lectures, seminars, quiz, assignments and open book test& assessments)

| Unit | Section | Topics | Lecture hours | Learning Outcome | Pedagogy | Assessment/ Evaluation |
|----------|---------------------|---|---------------|--|----------------------|--------------------------|
| I | Introduction | | | | | |
| | 1. | Objectives and functions of cost accounting | 2 | To understand the meaning, objectives and functions of cost accounting | Lecture Discussion | Evaluation through: Test |
| | 2. | Financial accounting vs. Cost accounting | 1 | To identify the difference between financial and | Lecture Illustration | |

| | | | | | | |
|-----------|--------------------------------------|--|---|--|----------------------------------|----------------------|
| | | | | cost accounting | | Quiz |
| | 3. | Advantages, Limitations and Classification of costs | 2 | To understand classifications of different costs | Group discussion Illustration | Formative assessment |
| | 4. | Essentials of good costing system | 1 | To recognize the need for good costing system | Lecture with examples | |
| | 5. | Installation and Practical difficulties | 1 | To acquire the knowledge how a good costing system should be installed | Lecture with PPT | Group Discussion |
| | 6. | Methods, Techniques/types of costing | 2 | To understand the different methods and techniques of costing | Lecture | |
| | 7. | Cost unit, Cost centre, Profit centre, Cost control, Cost reduction and Cost audit | 2 | To analyse the concept of cost centre, unit, control, reduction etc | Lecture Discussion | |
| | 8. | Preparation of Cost sheet, Tender and Quotation | 6 | To prepare cost sheet | Working of problems | |
| II | Material and Purchase Control | | | | | |
| | 1. | Objectives, Essentials and Advantages of material control | 2 | To identify the objectives and advantages of material control | Group Discussion | Quiz |
| | 2. | Centralized and decentralized purchase department | 1 | To evaluate the different purchase departments | Lecture | |
| | 3. | Types of stores and Bin card | 2 | To understand the different kinds of stores and bin card | Lecture with PPT | |

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|------------|-------------------------------------|---|---|--|-------------------------------|--------------------------------|
| | 4. | Minimum stock level, Maximum stock level, Reorder level, Danger level, EOQ and Average stock | 4 | To work out the different levels of stock | Working out problems | Online assignment |
| | 5. | Periodic and perpetual inventory system | 1 | To evaluate the significance of perpetual over periodic stock | Group Discussion | Formative assessment |
| | 6. | Methods of material issues like FIFO, LIFO, HIFO, Base stock, Simple average, Weighted average and Standard price | 6 | To work out various methods of the issue of materials | Working out problems | |
| III | Labour Cost | | | | | |
| | 1. | Objectives and Advantages of Time and motion study | 2 | To create a deep understanding about time and motion study | Lecture with discussion | Evaluation through: Test |
| | 2. | Job Evaluation Methods, Methods of time keeping & time booking | 3 | To assess the methods of time keeping & book keeping | Lecture with PPT | Assignment |
| | 3. | Causes, Control and Accounting treatment of Idle time & Over time | 3 | To distinguish between idle time & over time | Working of problems | Quiz |
| | 4. | Causes, Methods of reducing labour turnover, Labour turnover cost & rate | 4 | To evaluate the various methods of labour turnover | Lecture | Formative assessment |
| | | Methods of remuneration by Halsey, Rowan, Taylor, Murrick, Gantt task & Bonus plan | 8 | Problems on remuneration | Working of problems | |
| IV | Overheads and Reconciliation | | | | | |
| | 1. | Allocation, Classification, Collection and Departmentalisation | 2 | To recognize the allocation, collection, classification of overheads | Group discussion | Class test |

| | | | | | | |
|----------|------------------------|---|---|--|--|--|
| | 2. | Methods of Under and over absorption | 2 | To understand relationship between under and over absorption | Lecture with PPT | Snap test Formative assessment |
| | 3. | Computation of machine hour rate | 3 | To compute the machine hour rate | Problems and Illustration | Weekly test |
| | 4. | Reconciliation of cost and financial statement: need-procedure-memorandum of reconciliation. | 3 | Problems on cost sheet, tenders and quotations | Working out of problems | Unit Test |
| V | Process Costing | | | | | |
| | 1. | Meaning, advantages and disadvantages of process costing | 1 | To evaluate the concept of process costing | Lecture and discussion | Class Tests |
| | 2. | Process costing Vs Job Costing | 1 | To assess what is the difference between process and job costing | Discussion Debate Lecture | Open book test. |
| | 3. | Costing procedure of normal loss and abnormal loss, abnormal gain or effectiveness, Scrap and defective | 6 | To identify the normal, abnormal loss and gains | Working of problems on process costing | Asking questions Formative assessment |

Course instructor: A. Franklin Ragila Head of the Department: Dr.R.Evalin Latha

Semester–IV Major Core IX
Business Communication

CourseCode:AC2043

| Hours/Week | Credits | Total Hours | Marks |
|------------|---------|-------------|-------|
| 5 | 4 | 75 | 100 |

Objectives:

To facilitate and to make students understand the basic techniques of communication

To train the students to improve their communication skill

Course Outcomes

| COs | Upon completion of this course the students Will be able to | PSO Addressed | CL |
|------|---|------------------|----|
| CO-1 | Learn the way to overcome communication barriers | 6 | U |
| CO-2 | Develop progressive skills in the usage of business communication | 6 | U |
| CO-3 | Practice modern forms of communication | 6,8 | A |
| CO-4 | Draft job application and curriculum vitae | 8 | C |
| CO-5 | Attend interview and participate in Group Discussion With confidence | 6,8 | A |
| CO-6 | Construct technology-aided communication | 6 | A |

Modules

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

| Unit | Section | Topics | Lecture hours | Learning outcome | Pedagogy | Assessment/ Evaluation |
|----------|--------------------------------|--|---------------|---|------------------------|-----------------------------|
| I | Nature of communication | | | | | |
| | 1 | Definition ,Nature, Characteristics ,Objectives, Scope, Functions , Importance. | 4 | To understand the functions, nature and scope of communication. | Lecture Interaction | Evaluation through: Test |

| | | | | | | |
|--|---|--|---|--|-----------------------|--|
| | 2 | Principles of effective communication , | 2 | To understand the principles of effective communication. | Lecture Discussion | Snap test Quiz Online assignment Formative assessment |
| | 3 | Process of communication. | 2 | To know the process of communication. | Lecture Discussion | |
| | 4 | Barriers to communication, Overcoming barriers to communication. | 4 | To understand the barriers of communication and to analyse how to overcome the barriers. | Lecture with PPT. | |
| | 5 | Self Development and communication, Tips for self Development. | 3 | To gather knowledge about self development and the tips for self development. | Lecture Discussion | |

| II | Forms of Communication | | | | | |
|-----------|-------------------------------|---|---|---|------------------------|--|
| | 1 | Verbal communication: Written, Oral. | 3 | To know the types of verbal communication | Lecture Interaction | Evaluation through: Test Open book test. Quiz Online |
| | 2 | Nonverbal Communication: Kinesics, paralanguage, proxemics, surroundings, silence. | 3 | To know the different types of nonverbal communication. | Lecture with PPT. | |
| | 3 | Dimensions of Communication: Downward, Upward, Horizontal, And Diagonal. | 4 | To understand the various dimensions of communication. | Lecture with PPT. | |

| | | | | | | |
|--|---|--|---|--|-----------------------|--|
| | 4 | Formal and Informal Communication. | 2 | To gain knowledge about formal and informal communication. | Lecture with PPT. | assignment Formative assessment |
| | 5 | Modern forms of Communication: Fax, Internet, Email, Video conferencing. | 3 | To understand modern forms of communication. | Lecture Discussion | |

| III | | Business Letter Writing | | | | |
|------------|---|---|---|--|------------------------|---|
| | 1 | Introduction , Types of Letters: Personal, Social, Official, Business, | 4 | To know about the different type of letters. | Lecture Interaction | Evaluation through: Test Snap test. Quiz Formative assessment |
| | 2 | Importance/ advantages of business letter. | 2 | To understand the advantages of business letters. | Lecture with PPT. | |
| | 3 | Structure of business letter, Tips for clear writing/ Craft of business letter writing. | 4 | To gain knowledge about the structure of Business letter and the tips for clear writing. | Lecture Interaction | |
| | 4 | Letter of Enquiry , Letter of Order ,Circular Letter. | 3 | To understand business letters like letter of enquiry, order and circular | Lecture with PPT. | |

| IV | Technology – Aided Business Communication | | | | | |
|----|---|---|---|---|----------------------|--------------------------|
| | 1 | Introduction – Implication of Technology on Modern Business – Impacts of Technology | 4 | To understand the concept, importance Technology on Modern Business | Seminar | Evaluation through: Test |
| | 2 | Aided Communication on Business Enterprises – Modern Communication Devices: Electronic Mail –Format– Sample E-mail, | 4 | To know the information about the Aided Communication Business Enterprises. | Seminar | Open book test. |
| | 3 | Fax and Scanner, Computers, Internet, Tele conferencing, Audio Conferencing, Video Conferencing, Computer Conferencing, | 4 | To analyse the performance of Fax and Scanner, Computers, Internet, Teleconferencing. | Seminar through PPT. | Formative assessment |
| | 4 | Website, Mobile Phone – Multimedia and Hyper media Applications. | 3 | To understand Website, Mobile Phone – Multimedia | Seminar through PPT. | |
| V | Job Applications and Interview Skills | | | | | |
| | 1 | Job Application and Curriculum Vitae, Tips for writing an application letter and CV. | 4 | To understand the concept, importance of Job application and CV. | Seminar | Evaluation through: Test |
| | 2 | References and Testimonials , Group Discussion: Purpose, | 4 | To know the information about the references and testimonials and the importance of Group Discussion. | Seminar | Open book test. |
| | 3 | Tips for Effective Participation in GD for job selection, Qualities looked for in Group | 4 | To analyse the performance of participation in GD and qualities required for GD. | Seminar through PPT. | Formative assessment |

| | | | | | | |
|--|---|--|---|---|----------------------------|--|
| | | Discussion, Strategies for GDs: Do's and Don'ts. | | | | |
| | 4 | Personal Interview: Job Interviews, Listening skills and Tips for Effective Listening. | 3 | To understand the types of interviews and about the Listening skills. | Seminar through PPT. | |

Course instructor: Dr.R. Sree Devi

Head of the Department: Dr.R.Evalin Latha

Semester-IV

Elective II a.- E-Commerce

CourseCode:AC2045

| No. of hours per week | No. of credits | Total no. of hours | Total Marks |
|-----------------------|----------------|--------------------|-------------|
| 5 | 4 | 75 | 100 |

Objectives:

To enable the students understand the basic concepts and elements of E-Commerce.

To give an indepth knowledge regarding E-Payment methods and security tools.

Course Outcomes

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

Modules

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

| Unit | Section | Topics | Lecture Hours | Learning Outcome | Pedagogy | Assessment/ Evaluation |
|-----------|-----------------------------------|---|---------------|---|-----------------------|---|
| I | Introduction to E-Commerce | | | | | |
| | 1 | Meaning, Definition and Scope of E- commerce | 1 | To understand the meaning, definition and the scope of E-Commerce | Lecture Discussion | Formative Assessment Short Tests Quiz Asking Questions |
| | 2 | Evolution of E – Commerce | 1 | To understand the evolution of E- commerce | Lecture Illustration | |
| | 3 | Difference between Traditional commerce and E- commerce | 1 | To identify the difference between traditional commerce and E- commerce | Group discussion | |
| | 4 | Features and benefits of E- commerce | 1 | To recognize the features and know the benefits of E- commerce | Lecture with examples | |
| | 5 | Factors of E- commerce | 1 | To acquire the knowledge about the factors of E- commerce | Lecture with PPT | |
| | 6 | Advantages and Disadvantages of E- commerce | 2 | To understand the advantages and disadvantages of E- commerce | Lecture | |
| II | Types of E-commerce | | | | | |
| | 1 | Business to Business (B2B) | 2 | To identify the Business to Business type of E-Commerce | Lecture | Assignment Multiple choice questions Short Test Formative Assessment |
| | 2 | Business to Customer (B2C) | 2 | To evaluate the Business to Customer type of E- | Lecture | |

| | | | | | | |
|------------|-----------------------|--|---|--|-------------------------|--|
| | | | | Commerce | | |
| | 3 | Customer to Customer (C2C) | 2 | To understand the Customer to Customer type of E-Commerce | Lecture with PPT | |
| | 4 | Business within Business (Intra company) | 3 | To understand the Business within Business type of E-Commerce | Lecture with PPT | |
| | 5 | Application of E-Commerce | 2 | To evaluate the various applications of E-Commerce | Group Discussion | |
| | 6 | Technologies of E-Commerce | 4 | To work out various technologies of E-Commerce | Lecture | |
| III | Security Tools | | | | | |
| | 1 | Encryption and Decryption | 2 | To create a deep understanding about encryption and decryption | Lecture with discussion | |
| | 2 | Data Encryption Standard (DES) | 3 | To understand the concept Data Encryption Standard (DES) | Lecture with PPT | |
| | 3 | Cryptography | 2 | To understand the meaning of Cryptography | Video from Youtube | |
| | 4 | Encrypted documents: Pretty Good | 2 | To evaluate the various encrypted | Lecture | |

| | | | | | | |
|-----------|----------------------------------|---|---|---|--------------------|--|
| | | Privacy (PGP) and Privacy Enhanced Mail (PEM) | | documents | | Quiz Short Test Formative Assessment |
| 5 | | Public Key, Digital Signature and the properties of Digital signature | 2 | To understand the meaning of public key, digital signature and its properties | Lecture with video | |
| 6 | | Digital Certificate and the benefits of Digital Certificate | 1 | To recognize the benefits of Digital Certificate | Lecture with video | |
| 7 | | E-Security: Threats, Protection: Firewall, Types and Anti-Virus | 4 | To understand the various E-Security threats and protection | Lecture | |
| 8 | | Intrusion Detection System (IDS) | 1 | To know the meaning of Intrusion Detection System | Lecture | |
| IV | Electronic Payment System | | | | | |
| 1 | | Meaning, Advantages, Requirements and Risks | 2 | To know the meaning, advantages, requirements and risks of EPS | Group discussion | Formative Assessment Multiple choice questions Short test |
| 2 | | Online payment: Prepaid and post paid payment systems | 2 | To understand the various payment systems | Lecture with PPT | |
| 3 | | Types of E-payments: Bit coin, E-cash, E- cheque, Electronic wallets, Credit cards, | 5 | To understand the types of E-Payments | Lecture with PPT | |

| | | | | | | |
|----------|-------------------------------------|--|---|---|---------------------|---|
| | | Debit cards, Micro payment, ATM, Smartcards and SWIFT | | | | |
| | 4 | Electronic Fund Transfer Methods: NEFT, RTCG, IMPS | 3 | To understand the methods of EFT | Online Practical | |
| V | Electronic Commerce Catalogs | | | | | |
| | 1 | Online Catalogs: Electronic White pages, Electronic Yellow pages and Third party Directors | 2 | To identify the various online catalogs | Lecture | Short test Quiz Formative Assessment |
| | 2 | Online shopping: Advantages and Disadvantage s | 2 | To understand the advantages and disadvantage s of online shopping | Lecture with PPT | |
| | 3 | Online purchasing: Amazon, Flipkart, Snapdeal, e- bay and Jabong | 3 | To evaluate the concept of online purchasing | Online practical | |
| | 4 | Online booking: Clear Trip.com and Make my Trip | 1 | To know how online booking to be done | Online practical | |
| | 5 | IRCTC | 1 | To know how to book online train tickets | Online practical | |

Course Instructor: Dr. R. Sree Devi Head of the Department: Dr.R.Evalin Latha

Semester – V

Major Core XI

Corporate Accounting

Course Code -AC2051

| Hours / Week | Credits | Total Hours | Marks |
|--------------|---------|-------------|-------|
| 6 | 5 | 90 | 100 |

Objectives:

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

Course Outcome

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

Modules

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

| Unit | Section | Topics | Lecture hours | Learning outcome | Pedagogy | Assessment / Evaluation |
|----------|-------------------------------|---|---------------|--|--|--|
| I | Introduction to Shares | | | | | |
| | 1 | Meaning, Issue of Shares, Securities Premium | 3 | To get knowledge about Issue of shares and Securities premium. | Lecture Discussion | Evaluation through: Test |
| | 2 | Discount on Issue of Shares ,Under Subscription, Over Subscription. | 3 | To understand about discount, under and over subscription of shares. | Problem Solving | Giving problems and checking the answers |
| | 3 | Pro-rata Allotment, Calls in Arrears, Calls in Advance. | 3 | To gain knowledge about Calls in arrears and Calls in advance. | Interaction and Problem solving | Short test |
| | 4 | Forfeiture of Shares, Reissue of Forfeited Shares, Surrender of Shares. | 3 | To get knowledge about the forfeiture, re-issue and surrender of shares. | Lecture by using chalk and talk method | Train to solve homework problems in the blackboard |
| | 5 | Debentures: Meaning, Features, Classes of Debentures, Shares Vs. Debentures | 3 | To get in-depth knowledge about debentures. | Lecture using ppt | Asking questions |

| II | Issue and Redemption of Preference Shares, Valuation of Goodwill and Shares | | | | | |
|-----------|--|---|---|--------------------------|---------------------|---------------------|
| | 1 | Meaning, Issue and Redemption, Legal Provisions | 3 | To know about Redemption | Lecture Interaction | Evaluation through: |

| | | | | | | |
|---|--|---|---|---|--|---|
| | | | | and its provisions. | | Oral test |
| 2 | Sources of Redemption | 3 | To get knowledge about sources of redemption. | Discussion by using chalk & talk method | | Asking questions |
| 3 | Capital Redemption Reserve. | 3 | To know about Capital Redemption Reserve. | Lecture and Problem Solving | | Giving home work problems and check the answers |
| 4 | Valuation of Goodwill. Simple Profit Method, Super Profit Method, Annuity Method | 3 | To get knowledge about the methods of Valuing Goodwill. | Blended learning | | Quiz through Google Classroom |
| 5 | Valuation of Shares. Methods of Valuation of Shares, Net Asset Method, Yield Method. | 3 | To get knowledge about Valuation of Shares. | Discussion & Problem Solving | | I Internal Test |

| | | | | | | |
|------------|--|---|--|--------------------------------------|--|---|
| III | Profit Prior to Incorporation and Final Accounts 2013 | | | | | |
| 1 | Nature of Profit or Loss, Ascertainment of Profit or Loss Prior to Incorporation | 4 | To get knowledge about the ascertainment of Profit prior to Incorporation. | Lecture by using chalk & talk method | | Evaluation through: Assignment |
| 2 | Calculation of Sales Ratio, Calculation of Weighted Ratio, Final Accounts | 5 | To get indepth knowledge about the preparation of various ratios | Lecture and problem solving | | Giving home work problems and check the answers |

| | | | | | | |
|---|--|---|---|--------------------------------|--|------------|
| | | | | and final accounts. | | Short test |
| 3 | Preparation of Company Financial Statements, Preparation of Company Balance Sheet, Computation of Managerial Remuneration. | 5 | To compute company financial statement, Balance Sheet and managerial remuneration | Discussion and problem solving | | |

| IV | Internal and External Reconstruction | | | | | |
|-----------|---|---|--|--------------------------------------|--|--|
| 1 | Alteration of Share Capital, Internal Reconstruction or Capital Reduction, Procedure for Reducing Share Capital | 4 | To get knowledge about internal reconstruction and reduction of share capital | Lecture And problem solving | Evaluation through: Short test | |
| 2 | Accounting Entries on Internal Reconstruction, Preparation of Balance Sheet | 4 | To know about the procedure for preparing balance sheet | Lecture by using chalk & talk method | Giving simple problems to solve in the class room, to clear their doubts | |
| 3 | Amalgamation as Per AS 14, Calculation of Purchase Consideration | 5 | To get an idea about Amalgamation account and the steps for calculating purchase consideration | Lecture And problem solving | Giving home work | |
| 4 | External Reconstruction | 2 | To understand about External Reconstruction | Lecture with ppt | Oral test | |

| V | Liquidation of Companies | | | | | |
|---|--------------------------|--|---|--|---|---|
| | 1 | Meaning, Difference between Liquidation and Insolvency | 3 | To know the concept and the difference between liquidation and insolvency | Lecture with Interaction and Group Discussion | Evaluation through: Asking questions while taking class Ask to solve problems in the class itself Giving home works and instruct them to submit in the form of assignments Quiz through Google Classroom II Internal Test |
| | 2 | Order of Payment and Treatment of Preferential creditors | 3 | To understand the order of payment and the treatment of preferential creditors | Lecture by using chalk and talk method | |
| | 3 | Calculation of liquidator's remuneration | 3 | To know the procedure for calculating liquidator's remuneration | Discussion and problem solving | |
| | 4 | Contributories | 2 | To understand about contributories | Blended learning | |
| | 5 | Liquidators' Statement of Account | 3 | To prepare liquidators' statement of account | Lecture Discussion | |

Course Instructor Dr.C.K.Sunitha

Head of the Department : Dr.R.Evalin Latha

Semester :V

Major Core - XII

Name of the Course:BusinessLaw

Subject code : AC2052

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

Objectives:

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

Course Outcomes

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

Modules

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

| | Section | Topics | Lecture hours | Learning outcome | pedagogy | Assessment |
|---------------|---------|---|---------------|--|--|---------------------------|
| Unit I | | | | | | |
| I | 1 | IndianContractAct-1872: Introduction of Law-Sources- Definition- Obligation - Essentials and Classification | 4 | Understand the sources of law and business law.Essentials and types | Lecturing and discussion | Asking questions andtest. |
| | 2 | Definition of Offer - Rules for Offer and Acceptance, Essential of Acceptance - Methods of Communication - Termination of Offer | 5 | Able to understand the concept of offer, acceptance and methods of communication | Various case analysis and illustration given | Short test |
| | 3 | Consideration - Definitions -Rules- Strangers to Consideration - Section25 -Explanation | 4 | Analogize the social occurrence towards | Discussing illustrative events from social | Oral test and quiz 50 |

| | | | | | | |
|-----------------|---|--|---|--|--|--|
| | | | | consideration | behaviours | |
| | 4 | Capacity to Contract-Definition-Minor under Law-Persons Affected due to Status-Affected due to Unsound Mind. | 5 | Understand the term capacity to contract | Lecturing and group discussion | Short test |
| Unit II | | | | | | |
| | 1 | Free Consent -Definition of (a) Coercion (b)Fraud (c)Undue Influence (d)Misrepresentation (e) Mistake | 5 | Make the students to understand the Free consent | Lecturing with case study | Short class test |
| | 2 | Legality of Object - Difference between Unlawful and Illegal Agreements - Effect of Illegality - Void Agreements and Void Contract | 4 | Able to differentiate the term unlawful, illegal agreements and void agreement | Lecturing with case study | Assignment work and case note |
| | 3 | Wagering Agreement -Insurance Contract -Difference between Wagering Contracts and Contingent Contracts. | 5 | understand the meaning of each and can differentiate the terms | Read the text and analyzing | Quiz and Continues Internal Assessment |
| Unit III | | | | | | |
| | 1 | PerformanceofContract- WhichneednotbePerformed- TimeandPlaceofPerformance Attempted Performance (tender)- Rules of Tender- | 5 | Able to understand when and where the contract can perform and rules for tender | Lecturing with case study and examples | Short test |
| | 2 | Discharge of Contracts-Methods of Discharge - Doctrine of Frustration - Discharge by Law - Discharge by Death | 4 | Understand the methods of discharge the contract | Lecturing with case study and examples | Quiz |
| | 3 | Remedies for Breach of Contract - Consequence of Breach - Rules - Kinds | 5 | Can analyse the remedies for breach of contract and consequences of breach of contract | Lecture and discussion | Class test |
| | 4 | Rectification – Suite for Injunction- Quantum Merit-Specific Performance of Contract-Quasi Contract-Instance. | 4 | Able to understand the quasi contract | Lecture with illustration and Discussion | Asking questions against others. |
| Unit IV | | | | | | |
| | 1 | Special Contract: Indemnity and Guarantee - Definition Indemnity - | 5 | Understand the various rules | Lecture and case | Short test 51 |

| | | | | | | |
|---------------|---|---|---|---|--------------------------------------|--|
| | | Rules for Making Indemnity | | for making indemnity | study | |
| | 2 | Difference between Indemnity and Subrogation | 3 | Can analyse and differentiate indemnity and subrogation | Lecture and case study | Case note writing and corrections |
| | 3 | Discharge of Surety - Termination of Guarantee Contract | 5 | Understand the various methods for discharge of surety | Lecture with case study and examples | Quiz |
| | 4 | The Consumer Protection Act – Consumer Protection Council – Consumer Dispute Redressal Forum– Commissions | 5 | Analyze the elements of Consumer Protection Act | Lecture classes | Test |
| Unit V | | | | | | |
| | 1 | The Information Technology Act 2000-Definitions -Digital and Electronic Signature | 5 | Know the information technology Act | Lecture with Group discussions | Test |
| | 2 | Electronic Records Signatures and Certificates - Duties - Penalties | 5 | Know the provisions regarding digital signature and certificate | Lecture with examples | Oral test |
| | 3 | Compensation – Cyber Appellate Tribunal – Offence – Revision. | 4 | Understand Cyber Appellate Tribunal | Lecture with discussion | Quiz and Continues Internal Assessment |

Course Instructor : Ms. Jenifer.J

Head of the Department : R.Evalin Latha

Semester - V
Income Tax Law and Practice – I
Course Code: AC2053

Major Core XIII

| Hours / Week | Credits | Total Hours | Marks |
|--------------|---------|-------------|-------|
| 6 | 4 | 90 | 100 |

Objectives

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

Course Outcome

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

MODULES

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

| Unit | Section | Topics | Lecture hours | Learning outcome | Pedagogy | Assessment/ Evaluation |
|----------|-----------------------------------|--|---------------|--|------------------------|--|
| I | Introduction to Income Tax | | | | | |
| | 1 | Income Tax - Meaning - Important Terms: Assessment Year, Previous Year, Person, Assessee and Income. - Incidence of Tax: | 2 | To gain in depth knowledge about basic concept of income tax | Lecture and Discussion | Evaluation through: Short test and Oral test |

| | | | | | | |
|------------|----------------------------|---|---|---|-------------------------|--------------------------------------|
| | 2 | Concept of Income - History of Income Tax in India. | 2 | To understand the concept of income and history of income tax | Lecture and Discussion | Quiz |
| | | Residential Status: Individual, Hindu Undivided Family, Firm and Association of Persons, Company | 4 | To understand the conceptual meaning of residential status | | Asking questions Slip Test |
| | | Kinds of Income – Problems on Residential Status and Incidence of Tax. | 4 | To study about the kinds of income and residential status | | Formative Assessment - I |
| II | Income from Salary | | | | | |
| | 1 | Meaning - Basis of Charge – Features – Meaning – Scope - Allowances –. | 4 | To understand the conceptual meaning of income from salary | Lecture and Discussion | Evaluation through: Asking Questions |
| | 2 | Perquisites - Profits in lieu of Salary | 4 | To know about perquisites and profit in lieu of salary | Lecture with PPT | Online Quiz |
| | 3 | Deductions from Salary – Computation of Taxable Salary | 4 | To gain in depth knowledge about deductions from salary and computation of taxable salary | Lecture with Discussion | Formative Assessment - I |
| III | Income from House Property | | | | | |
| | 1 | Meaning – Basis of Charge – Composite Rent – Determination of Gross Annual Value – Net Annual Value – | 4 | To understand about valuation of house property | Discussion with PPT | Evaluation through: Class test |

| | | | | | | |
|-----------|--|--|---|---|--------------------------|--|
| | 2 | Interest on Housing Loan – Recovery of Unrealised Rent – Income from House Property: Self Occupied, Let Out, Let Out with Arrears of Rent, Let Out with Composite Rent, One House Let out and Another House Self Occupied, – Part of the House Let Out and Part of the House Self Occupied, Part of the Year Let Out and Part of the Year, Let Out with Vacancy, Co-owners - | 4 | To study about how to calculate the valuation of house property | Lecture with Interaction | Online Quiz Assignment Formative Assessment I & II |
| | 3 | Computation of House Property Income | 4 | To study about computation of house property income. | Lecture discussion | |
| IV | Income from Business or Profession | | | | | |
| | 1 | Meaning – Basis of Charge – Business – Profession – Vocation | 4 | To gain more knowledge about the concept of business and profession | Lecture with Interaction | Evaluation through: Short test |
| | 2 | Deductions – Expenses Expressly Disallowed – Deemed Profits | 4 | To discuss about the deductions | Lecture with PPT | Asking Questions |
| | 3 | Computation of Income from Business – Income from Medical, Legal, Accounting Profession | 4 | To study about the computation of income from business and profession | Lecture with Interaction | Formative Assessment – II Quiz |
| V | Capital Gains and Income from Other Sources | | | | | |

| | | | | | |
|---|---|---|---|--------------------------|--|
| 1 | Income from Other Sources: Meaning – Specific and Other Incomes Chargeable Capital gains: Meaning – Basis of Charge – Capital Assets: Self-generated Assets, Short Term and Long Term Capital Assets - Transfer – Cost of Acquisition, Cost of Improvement - | 4 | To understand the concept of Income from other sources & capital gain | Lecture with PPT | Evaluation through: Surprise Test Online Quiz Assignment Formative Assessment - II |
| 2 | Capital Gains Exempt from Tax u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G. | 4 | To study about capital gains, exempt from tax | Lecture with Interaction | |
| 3 | Income from Other Sources: Meaning – Specific and Other Incomes Chargeable: Dividend, Winnings from Lotteries, Crossword Puzzles, Horse Race and Card Games etc., Rental Income from Letting of Machinery, Plant or Furniture, Family Pension, Interest on Securities, Interest on Compensation, Amount not Deductible in computing the income – Deemed Income chargeable to tax. Computation of Income from Other Sources. | 4 | To gain more knowledge about the computation of income from other sources | Lecture discussion | |

Course Instructor: Dr.R.Evalin Latha Head of the Department: Dr. R. Evalin Latha

| | | | | | | |
|------------|---|--|---|---|--------------------------|---|
| | 2 | Classification of Research: Pure and Applied – Descriptive and Analytical – Quantitative and Qualitative – Conceptual and Empirical – Exploratory and Survey | 4 | To understand the classification of research | Lecture with Interaction | Asking questions Slip Test Formative Assessment – I |
| II | Research Problem and Research Design | | | | | |
| | 1 | Research Problem: Concept – Criteria for Selecting Research Problem – Selection of the Research Problem. | 4 | To understand the concept of research problem | Lecture and Discussion | Evaluation through: Asking Questions |
| | 2 | Steps in selecting the Research Problem – Research Design: Definition – Classification – Features | 4 | To understand the steps in research problem and features of research problem | Lecture with PPT | Online Quiz |
| | 3 | Types of Research Design; Exploratory – Descriptive – Diagnostic – Experimental – Informal and Formal Experimental Designs – Selection of Research Problem – Features and Criteria of Good Research Design | 4 | To gain knowledge about the types of research design and criteria of good research design | Lecture with Discussion | Formative Assessment - I |
| III | Review of Literature and Sampling Design | | | | | |
| | 1 | Review of Literature – Introduction – Levels of Information – Types of Information Sources: Indexes and Bibliographies – Dictionaries – Encyclopedias – | 4 | To understand the conceptual meaning of review of literature and information sources | Discussion with PPT | Evaluation through: Class test Online Quiz |

| | | | | | | |
|-----------|-------------------------------------|---|---|--|--------------------------|---------------------------------------|
| | | Handbooks – Directories | | | | Assignment |
| | 2 | Sampling Design: Concept – Factors Affecting the Size of the Sample – Stages in Sample Design – Sample Design Characteristics | 4 | To study about the sampling design | Lecture with Interaction | Formative Assessment I & II |
| | 3 | Types of Sample Design: Probability and Non-probability Sampling | 4 | To discuss the types of sampling design | Lecture discussion | |
| IV | Data Collection and Analysis | | | | | |
| | 1 | Data collection – Meaning - Methods of Data Collection – Primary Data: Observation – Interview – Survey through Questionnaire and Schedule – Distinction between Schedule and Questionnaire | 4 | To gain more knowledge about the collection of data | Lecture with Interaction | Evaluation through: Short test |
| | 2 | Secondary Data – Sources - Processing of Data: Editing – Coding – Classification – Tabulation. | 4 | To discuss about the secondary data and processing of data | Lecture with PPT | Asking Questions |
| | 3 | Analysis of Data: Concept – Types of Analysis – Qualitative Analysis – Content Analysis – Quantitative Analysis – Statistical Analysis of Data: Arithmetic Mean – Median – Mode | 4 | To discuss the various types of analysis | Lecture with Interaction | Formative Assessment – II Quiz |
| V | Writing Research Report | | | | | |
| | 1 | Introduction – Report Drafting | 4 | To understand the concept of report writing | Lecture with PPT | Evaluation through: Surprise Test |

| | | | | | | |
|--|---|---|---|---|--------------------------|---------------------------|
| | 2 | Steps: Statement of Problem and its Analysis – Outline of Research Work – Rough Draft – Redrafting – Bibliography | 4 | To discuss the steps involved in report writing | Lecture with Interaction | Online Quiz Assignment |
| | 3 | Final Draft - Contents of the Research | 4 | To gain more knowledge about the final draft and contents of report | Lecture | Formative Assessment - II |

Course Instructor: Dr.R.Evalin Latha Head of the Department: Dr. R. Evalin Latha

Semester VI Major core -XV
Management Accounting
Course Code - AC2061

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

Objectives:

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

Course Outcome

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

Modules

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

| Unit | Section | Topics | Lecture hours | Learning outcomes | Pedagogy | Assessment/evaluation |
|------|--|---|---------------|---------------------------------|---------------------------|-----------------------|
| I | Introduction to Management Accounting | | | | | |
| | 1. | Meaning –Nature and Scope – Relationship between Financial Accounting. Cost | 4 | Understand the basic concept of | Lecture with Illustration | Short test |

| | | | | | | |
|------------|---|---|----|---|--------------------------|--------------------------------|
| | | Accounting and Management Accounting – Role of Management Accountant in the present Scenario. | | management accounting | | |
| | 2. | Meaning and Concept of Financial Analysis – Types – Techniques of Financial Analysis. | 2 | Understand the types and techniques of financial analysis. | Lecture with PPT | Class test. |
| | 3. | Financial Statement Analysis – comparative Statement | 6 | Able to analyse the financial statements | Workout the problems | Objective type test |
| | 4. | Financial Statement Analysis –common size statement | 4 | | | Unit test |
| | 5. | Financial Statement Analysis –trend analysis. | 3 | | | Short test |
| II | Ratio Analysis | | | | | |
| | 1. | Meaning – Uses and limitations of ratio analysis | 2 | Understand the concept of Ratio analysis | Lecture with PPT | Class test. |
| | 2. | Calculation and Interpretation of Ratios – Profitability ratio | 8 | Able to analyse the financial statements through the various ratio techniques | Workout the problems | Formative Assessment Test I |
| | 3. | Calculation and Interpretation of Ratios:- Turnover, liquidity and solvency | 12 | | | |
| III | Fund Flow and Cash Flow Analysis | | | | | |
| | 1. | Meaning – Advantages and Limitations – | 4 | Able to prepare the working capital schedule | Lecture with PPT, do the | Evaluation through class test. |

| | | | | | | |
|-----------|-------------------------|--|---|--|---------------------------|---------------------------------|
| | | | | | problems | |
| | 2. | Preparation of Fund Flow Statement – Steps involved in preparation of Fund Flow Statement: Schedule of Changes in Working Capital – Statement of Sources and Application of Funds. | 5 | Evaluate the financial position of a concern through fund flow statement | Workout the problems | Evaluation through class test |
| | 3. | Preparation of Cash Flow Statement: Computation of Cash from Operation – Preparation of Cash Flow Statement. | 4 | Evaluate the financial position of a concern through cash flow statement | Workout the problems | Evaluation through class test |
| | Marginal Costing | | | | | |
| | 1. | Meaning – Characteristics – Advantages – Limitations | 2 | Understand the concept of Marginal costing | Lecture with PPT | Evaluation through discussions. |
| | 2. | Marginal Costing and Absorption Costing – Cost Volume – Profit Analysis. | 2 | | Workout the problems | Evaluation through Assignment |
| IV | 3. | Important Concepts and Terms in CVP Analysis: Fixed Cost – Variable Cost – Contribution – Profit Volume Ratio – Margin of Safety. | 3 | Understand the concept and analysis of margin of safety | Lecture with Illustration | Formative Assessment Test II |
| | 4. | Break Even Analysis and Break Even Point – Application of Marginal Costing Techniques | 4 | Know to find out Breakeven point | Lecture with PPT | Short test |

| Budget and Budgetary Control | | | | | | |
|-------------------------------------|----|---|---|--|----------------------------------|---------------------------------|
| V | 1. | Meaning – Essentials and Limitations of Budgetary Control – Classification of Budgets | 3 | Describe the concept of Standard costing | Lecture with PPT Illustration | Evaluation through discussions. |
| | 2. | Preparation of Budgets – Sales Budget, Production Budget | 4 | Able to prepare budgets | Workout the problems | Formative Assessment test III |
| | 3. | Preparation of Budgets –Cash Budget, Flexible Budget | 4 | | Workout the problems | Short test |

Course Instructor- Ms.S.Jameela

Head of the Department Dr. R.Evalin Latha

Semester : VI

Major Core:XVI

Name of the Course : Industrial Law

Subject code : AC2062

| 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 | Lecture hours | Learning outcomes | Pedagogy | Assessment |
|--|---------|---|---------------|---|----------------------------|----------------------------------|
| Unit I- Law Relating to Factories | | | | | | |
| I | 1. | The standing of factories by getting Approval, license and registration Health, Safety and Welfare Precisions | 5 | 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 | 5 | Able to know rules regarding | Lecture with Illustrations | Assignment work. |

| | | | | | | |
|--|----|--|---|--|--------------------------|-------------|
| | | privileges to child Labourer. | | leave available to employees. | | |
| | 3. | Special provisions regarding women, adolescents and young. Persons Clarifying surgeons, Inspectors and offences Penalties. | 5 | Identify the special provisions towards woman, adolescent and young person. | Lecture with case study | Class test |
| | 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 rights and privileges enjoyed by registered trade union | Lecture with discussion. | short test. |

Unit II Social Security to Employees

| | | | | | | |
|-----------|----|---|---|---|----------------------------|---|
| II | 1. | Defenses before and after passing of compensation Act, (The doctrines) Employers liability. | 5 | Know the provisions regarding employee's compensation before and after this Act | Various cases and examples | Quiz given. |
| | 2. | Disablement and its types. Determination of compensation for various disabilities. | 5 | Understand the different types of disablement and compensation for that. | Lecture with case study | Doing problems and calculating compensation |
| | 3. | Commissioner and distributing compensation. Offences and penalties. | 3 | Know the methods of distributing compensation | Lecture with case study | Class test |
| | 4. | Employee's state insurance corporation, standing committee and Medical Benefit concerned Raising E.S.1. fund and its utility. | 5 | Understand the E.S.1. funds specialty medical benefit | Lecture with examples | Quiz |
| | 5. | The contributions of employees and employees, Inspectors, The various benefits | 4 | Can identify the various benefits available to insured person | Lecture with discussion. | Group discussions. |
| | 6. | The E.S.1. Court, powers, Appeals, offences and penalties. | 2 | Understand the powers and penalties | Lecture with discussion. | Continuous Internal Assessment |

for offences.

Unit III Industrial Peace and Welfare

| | | | | | | |
|------------|----|--|---|---|--|---|
| III | 1. | The Industrial Disputes Act 1947 - Definition - Authorities - Voluntary reference of dispute by arbitrators | 5 | Differentiation the Adjudications from settlements. | 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 | Able to know the concept of lock -out retrenchment | Lecture and Questioning about various strikes. | Quiz. |
| | 3. | The Minimum wages Act 1948 - Object of the Act - Application - Definition - Advisory board | 4 | Understand the minimum wages application and advisoryboard. | Discussions and clarifications | Preparing scheduled employments. |
| | 4. | Committees wages - Revision of wages - Payment of wages - Different kinds of wages - Offences and penalties | 4 | Know the different kinds of wages | Lecture with case study | Piece rate of time rate analysis. |

Unit IV Benefits to Employees

| | | | | | | |
|-----------|----|--|----|--|---------------------------------------|---------------------------------|
| IV | 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 | Able to differentiate the available surplus and allocable surplus. | Explanation with illustrations | Short test |
| | 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. | Able to calculate the gross profit according to the act | Lecture with case study | Quiz. |
| | 3. | Eligibility and payment of bonus - Instructors and their duties - Offences and penalties. | 4 | Know the eligibility criteria for bonus | 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 | Understand the techniques of gratuity calculation | Lecture with Group discussions | Quiz |
| | 5. | Period of payment of gratuity, conditions over gratuity, distribution of gratuity offences and penalties | 3 | Understand the rules of gratuity. | 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 | Understand the standing order procedures | Lecture with examples | Oral Test |
| | 2. | Procedure and powers of authorities - Display of order - Submission of order | 2 | Know the procedure and powers of authorities | Lecture with discussion | Class test |
| | 3. | Offences and penalties Revision | 2 | Know the penalties for offences | Oral discussing | Continuous Internal Assessment |

Course Instructor: Ms. J. Jenifer**Head of the Department : Dr.R.Evalin Latha**

Semester VI
Income Tax Law and Practice – II
Course Code: AC2063

Major Core XVII

| Hours / Week | Credits | Total Hours | Marks |
|---------------------|----------------|--------------------|--------------|
| 6 | 4 | 90 | 100 |

Objectives

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

Course 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: 60 (Including lectures, assignments 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, | 7 | To gain knowledge about set off and carry forward losses | Lecture and Discussion | Evaluation through: Short test and Oral test |
| | 2 | Clubbing and Aggregation of Income | 4 | To understand the clubbing and aggregation of Income | Lecture and Discussion | Quiz |
| | | | | | | Asking questions Slip Test Formative Assessment - I |
| II | Deductions from Gross Total Income | | | | | |
| | 1 | Deductions from Gross Total Income – 80 C to 80CCD | 4 | To gain in depth knowledge about deductions u/s 80 C to 80CCD | Lecture and Discussion | Evaluation through: Asking Questions |
| | 2 | Deductions u/s 80 D to 80 E | 4 | To gain in depth knowledge about deductions u/s 80 D to 80E | Lecture with PPT | Online Quiz |

| | | | | | | |
|------------|-----------------------------|---|---|---|--------------------------|---|
| | 3 | Deductions u/s 80 G to 80 U | 4 | To gain in depth knowledge about deductions u/s 80 G to 80U | Lecture with Discussion | Formative Assessment - I |
| III | Agricultural Income | | | | | |
| | 1 | Meaning – Basic Conditions – Types – | 4 | To understand the conceptual meaning of agricultural income and its types | Discussion with PPT | Evaluation through: Class test |
| | 2 | Examples of Agricultural Income, Non-Agricultural Income, | 4 | To study about the agricultural income and non-agricultural income | Lecture with Interaction | Online Quiz |
| | 3 | Partly Agricultural and Partly Non-Agricultural Income | 4 | To gain more knowledge about the concept partly Agricultural and partly non-agricultural Income | Lecture discussion | Assignment Formative Assessment I & II |
| IV | Assessment Procedure | | | | | |
| | 1 | Returns- Filing of Return of Income | 4 | To gain more knowledge about the concept and filing of returns of income | Lecture with Interaction | Evaluation through: Short test |
| | 2 | Due Date – Assessment Kinds of Assessment | 4 | To discuss about the due date and kinds of assessment | Lecture with PPT | Asking Questions |

| | | | | | | |
|---|----------------------------------|--|---|--|--------------------------|---------------------------------------|
| | 3 | Assessment Procedure | 4 | To discuss the various assessment procedure | Lecture with Interaction | Formative Assessment – II Quiz |
| V | Assessment of Individuals | | | | | |
| | 1 | Assessment of Individuals | 4 | To understand the concept of assessment procedure of individuals | Lecture with PPT | Evaluation through: Surprise Test |
| | 2 | Rate of Tax – Computation of Tax Deducted at Source – Tax Deducted at Source from Salary | 4 | To discuss the rate of tax and tax deducted at source | Lecture with Interaction | Online Quiz Assignment |
| | 3 | Computation of Income and Tax Liability of Individuals | 4 | To gain more knowledge about the computation of tax liability of individuals | Lecture | Formative Assessment - II |

Course Instructor: Dr.R.Evalin Latha Head of the Department: Dr. R. Evalin Latha

Semester VI**Major core XVIII****Human Resource Management and Development****Course Code: AC2064**

| Hours / Week | Credits | Total Hours | Marks |
|---------------------|----------------|--------------------|--------------|
| 5 | 4 | 75 | 100 |

Objectives

1. To educate students with different concepts, techniques and principles of human resource management of an organisation.
2. To help the students understand the importance of career planning, training and development to meet the challenging world.

COURSE OUTCOMES

| CO | Upon completion of this course, the students will be able to: | PSO Addressed | CL |
|-----------|--|----------------------|-----------|
| CO-1 | understand the concept, features and new trend in human resource management | 2 | U |
| CO-2 | analyse the environmental factors influencing human resource management | 4 | An |
| CO-3 | evaluate the organizational process and the structure of Human Resource Department | 4 | E |
| CO-4 | understand career planning and the process of career development | 5 | U |
| CO-5 | identify the parameters of training and development | 1 | R |

MODULES**Total Contact Hours: 60 (Including lectures, assignments and tests)**

| Unit | Section | Topics | Lecture hours | Learning outcome | Pedagogy | Assessment/ Evaluation |
|-------------|--|------------------------------|----------------------|--|-----------------|---------------------------------------|
| I | Introduction to Human Resource Management | | | | | |
| | 1 | Concept and Features of HRM. | 3 | To gain more knowledge on the concept of Human | Lecture and | Evaluation through: Short test and |

| | | | | | | |
|-----------|--|--|---|---|-------------------------------|---|
| | | | | Resource Management | Discussion | Oral test |
| | 2 | Objectives and Significance of Human Resource Management: Organisational Significance, Social Significance and Professional Significance | 2 | To understand the significance of Human Resource Management | Lecture with Interaction | Quiz |
| | 3 | Human Resource Management as Profession and New Trends in HRM | 3 | To discuss about the trends in HRM | Lecture with Group Discussion | |
| | 4 | Qualities of Human Resource Manager and Indian Scenario | 4 | To gain more knowledge about HRM | Lecture | Asking questions Slip Test Formative Assessment - I |
| II | Environmental Influences on Human Resource Management | | | | | |
| | 1 | Environmental Factors: Economic, Legal, Technological and Socio-Cultural | 4 | To explain the various environmental factors of HRM | Lecture and Discussion | Evaluation through: Asking Questions |
| | 2 | Implications for Human Resource Management Practices and Changing Indian Business Environment | 4 | To understand the changing scenario of HRM | Lecture with PPT | |

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|------------|---------------------------------------|---|---|--|--------------------------|-----------------------------------|
| | | of Human Resource Management | | | | Online Quiz |
| | 3 | Emerging Challenges in Human Resource Management, Role and Responsibility of Human Resource Professionals in Changing Environment | 4 | To gain knowledge about the role of responsibility of HR professionals | Lecture with Discussion | Formative Assessment - I |
| III | Organisation Structure for HRM | | | | | |
| | 1 | Concept, Need and Features of Good Organisational Structure | 4 | To understand the conceptual meaning of organisational structure | Discussion with PPT | Evaluation through: Class test |
| | 2 | Process of Designing Organisational Structure and Structure of Human Resource Department | 4 | To study about the structure of HR Department | Lecture with Interaction | Online Quiz |
| | 3 | Functions of Human Resource Management | 4 | To discuss the functions of HRM | Lecture discussion | Assignment |

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| | | | | | | Formative Assessment I & II |
| IV | Developing Human Resources | | | | | |
| | 1 | Concept, Features, Need and Responsibility of HRD: Responsibility of Line Managers and Human Resource Development Department | 4 | To gain more knowledge about the concept and responsibility of HRD | Lecture with Interaction | Evaluation through: Short test |
| | 2 | Concept and Stages of Career Planning and Development | 4 | To discuss about the career stages and career development | Lecture with PPT | Asking Questions Formative Assessment – II Quiz |
| | 3 | Benefits, Identification of Individual Needs and Organizational Needs, Opportunities, Strengths and Weaknesses, Placement with Review of Career Plans, Career Development and Benefits | 4 | To discuss the various opportunities, review of career plans, and benefits | Lecture with Interaction | |
| V | Training and Development | | | | | |

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|--|---|--|---|---|--------------------------|--|
| | 1 | Concept of Training and Development | 4 | To understand the concept of training and development | Lecture with PPT | Evaluation through: Surprise Test Online Quiz Assignment Formative Assessment - II |
| | 2 | Methods and Development Programmes of Training and Development | 4 | To discuss the methods and development programmes | Lecture with Interaction | |
| | 3 | Analysis and Evaluation of Training and Development | 4 | To gain more knowledge about the evaluation of training and development | Lecture | |

Course Instructor: Ms. A. Franklin Ragila Head of the Department: Dr. R. Evalin Latha

Semester – VI

Elective IV a

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 work place
2. To equip students to cope up with group dynamics and Team building.

Course Outcome

| COs. | Upon completion of this course the students will be able to: | PSO Addressed | CL |
|------|--|---------------|----|
| CO-1 | understand the organizational behaviour in the working place | 2 | Un |
| CO-2 | identify one's own personality and perception | 1 | R |
| CO-3 | measure the Attitude, Values, Emotions and Moods of Human Beings | 5 | R |
| CO-4 | coping with the group members and team building | 2 | R |
| CO-5 | learn the organizational Climate and Culture in the business world | 4 | An |

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

| Unit | Section | Topics | Lecture hours | Learning outcome | Pedagogy | Assessment/ Evaluation |
|----------|---|--|---------------|---|---------------------|-----------------------------|
| I | Introduction to Organisational Behaviour | | | | | |
| | 1 | Definition, Key elements of Organisational Behaviour, Nature and Scope. | 2 | To understand the concept, nature and scope of OB. | Lecture Interaction | Evaluation through: Test |
| | 2 | Need, Challenges faced by Management. | 2 | To gain knowledge about the need, challenges faced by Management. | Lecture with PPT. | Quiz |
| | 3 | Contributing Disciplines to Organisational Behaviour: Psychology, Sociology, Anthropology, Other Social Sciences | 3 | To understand Contributing Disciplines to Organisational Behaviour. | Lecture with PPT. | Test |
| | 4 | Behaviour Process | 2 | To get knowledge about Behaviour Process. | Lecture with PPT. | Test |
| | 5 | Models: Autocratic, Custodial, Supportive and Collegial. | 1 | To know about the models of Organisational Behaviour. | Lecture Discussion | Formative assessment |

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| II | Individual Perspective |
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| | 1 | Individual and Individual Differences , Human Behaviour and its causation | 2 | To understand the concept of Individual and Individual Differences. | Lecture Interaction | Evaluation through: Test Quiz Test Formative assessment |
| | 2 | Personality: Concept , Determinants , Types , Development of Personalities , Personality | 2 | To know about the personality. | Lecture with PPT. | |
| | 3 | Influence of Personality, Measuring personality. | 2 | To get a knowledge about of the influence and measurement of personality. | Lecture with PPT | |
| | 4 | Perception, Meaning, Perceptual process, Factors affecting perception. | 2 | To know the concept and factors affecting perception. | Lecture with PPT. | |
| | 5 | Improvement in perception, Perception and its application in Organizational Behaviour. | 2 | To get a knowledge about Improvement in perception and Perception and its application in Organizational Behaviour. | Lecture Discussion | |

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| III | Attitude, Values, Emotions and Moods |
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|--|---|---|---|--|------------------------|-----------------------------|
| | 1 | Attitudes, Concept Formation, Types, Measurement of attitude. | 2 | To understand the formation, types, Measurement of attitude. | Lecture Discussion | Evaluation through: Test |
| | 2 | Values Concept, Types, Formation, Values and behaviour. | 2 | To gain knowledge about the values. | Lecture With PPT. | |
| | 3 | Developmental Values, Emotions and Moods: Types ,Sources , Aspects | 3 | To understand about Emotions and Moods | Lecture Interaction | Short test |
| | 4 | Theories: Affective Events Theory, Emotional Intelligence: Competence, Benefits, OB Applications of Emotions and Moods. | 2 | To gain on knowledge Emotional Intelligence. | Lecture Interaction | Formative assessment |

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| IV | Group Dynamics | | | | | |
| | 1 | Group Behaviour: Characteristics of a Group ,Reasons for Formation of Group, Types | 2 | To get knowledge about the Group Behaviour and types | Lecture Discussion | Evaluation through: Asking questions. Test |
| | 2 | Stages, Group Behavior, Group Decision Making, Team Buildings: Types, Process, Roles, Failure, Successful | 3 | To know about the stages of group behavior and Team Buildings. | Lecture Discussion | |
| | 3 | Social Loafing ,Conflict: Conflict Vs. Competition ,Sources , Types | 3 | To get depth knowledge in Social Loafing and | Lecture | |

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|--|--|--|--|--------------------------------------|------------|-------------------------|
| | | ,Aspects ,Process , Conflict Management | | conflicts in the organization. | Discussion | Formative assessment |
|--|--|--|--|--------------------------------------|------------|-------------------------|

| V | Organisational Climate and Culture | | | | | |
|----------|---|--|---|--|---------------------------|---|
| | 1 | Organisational Climate: Concept, Dimensions, Determinants | 3 | To understand about Organisational Climate | Lecture Discussion | Evaluation through: |
| | 2 | Culture: Concept , Types, Functions , Creating, Sustaining and Changing a Culture | 3 | To gain knowledge about Organisational Culture | Lecture Discussion | Test |
| | 3 | Functions,Creating, Sustaining and Changing a Culture, Learning of Culture, Organisational Climate Vis - a Vis Organisational Culture | 3 | To understand task performance of Functions | Lecture Discussion | Asking questions. Formative assessment |

Course Instructor: Dr.R. Sreedevi

Head of the Department: Dr. R. Evalin Latha

