

Teaching Plan for the Academic Year 2019 -2020
Semester –V

Name of the Course : Corporate Accounting
Subject code : AC1751

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

Objectives:

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

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	understand the procedures for the issue of shares.	PSO 1	U
CO-2	identify the methods of valuation of Goodwill and shares.	PSO 3	Ap
CO-3	evaluate the performance of business.	PSO 3	E
CO-4	calculate purchase consideration in case of Amalgamation, Absorption and reconstruction.	PSO 3	U
CO-5	differentiate liquidation from insolvency and the preparation of liquidator's final statement.	PSO 3	U

Unit	Module	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/ Evaluation
1	Issue of Shares					
	1.	Meaning of Joint stock co, features, Difference between private company and public company	2	Understand the concept of Company, its features and meaning of private and public company	Discussion	Oral questions

	2.	Types of shares, share capital and its categories, Issue of shares for cash consideration, shares issued for premium and discount	3	Able to know the meaning of share capital, categories and the procedure for issuing shares at premium and discount	Lecture	Giving Exercise problems
	3.	Under subscription and Over subscription, Calls in arrears , Calls in advance , Forfeiture and Reissue.	5	Know the entries for Calls in arrears, Advance, Forfeiture and Reissue.	Explain the entries	Giving Exercise problems.
	4.	Meaning of debentures features , classes,difference between shares and debentures	3	Analyse the concept of debentures and the differences between shares and debentures	Discussion .	Asking objective type questions Formative Assessment
II	Preference Shares					
	1.	Meaning, Issue and redemption of preference shares, Legal provisions	3	Understand the procedure for issuing and redeeming preference shares	Lecture and Discussion	Giving short problems
	2.	Sources of redemption	2	Find out the sources of redemption	Discussion	Short Test
	3.	Valuation of Goodwill: Meaning of goodwill and procedure for calculating the value of goodwill	5	Know the procedure for calculating goodwill under various methods	Lecture and illustrations	Giving exercise problems
	4.	Valuation of Shares: Meaning and procedure for calculating the value of shares.	5	Calculate the value of shares.	Discussion illustration	Class test Formative Assessment
III	Final Accounts and Profit prior to Incorporation					
IV	1	Final accounts of	5	Know the items that	Discussion	Group

V		companies: Procedure and items to be shown in the final accounts		are appearing in the final accounts of companies.	and Lecture	Discussion.
	2.	Profit prior to Incorporation-Meaning and calculation of gross profit and sales ratios.	3	Understand the procedure of calculating the profit prior to Incorporation	Lecture ,Discussion	Objective type questions, Formative Assessment
Internal and External Reconstruction						
1.	Internal Reconstruction : Meaning, Legal provisions regarding Internal Reconstruction	3	Understand the legal provisions regarding Internal Reconstruction	Lecture, Discussion	Objective type questions	
2.	Preparation of Capital Reduction Account and Preparation of Balance sheet	5	Analyse the items to be transferred to Capital Reduction Account and items to be shown in the Balance sheet.	Brain storming, and Group Discussion	Exercise problems	
3.	Meaning of Amalgamation and Amalgamation as per Accounting Standards	3	Know the concept Amalgamation as per Accounting Standards	Lecture.	Short test	
4.	Calculation of Purchase Consideration	4	Understand the methods of Calculating Purchase Consideration	PPT	Short test	
Liquidation of Companies						
1.	Meaning of Liquidation and Insolvency and modes of winding up	3	Recognise the modes of winding up.	Group Discussion	Oral test	
2.	Order of payment and the treatment of preferential creditors	4	Understand how preferential creditors are treated under liquidation.	Illustration.	Quiz	

	3.	Calculation of liquidator's remuneration and preparation of Liquidators' Statement of Account .	5	Calculate liquidator's remuneration and prepare Liquidators' Statement of Account	PPT	Short test
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Dr. M. Mary Helen Stella
Course Instructor

Dr. M. Mary Helen Stella
Head of the Department

Name of the Course : E- Commerce
Subject code : AC1755

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

Objectives:

1. To enable student to familiarise with the mechanism for conducting business transactions through electronic means.
2. To enable students understand the e- trading and e-security tools available.

CO	Upon completion of this course the students will be able to:	PSO addressed	CL
CO-1	differentiate traditional commerce from Electronic Commerce	PSO 5	U
CO-2	utilize the techniques of Electronic Commerce	PSO 5	A
CO-3	describe various E- Securities	PSO 2	U
CO-4	identify the Pro's and Con's of online shopping	PSO 5	U
CO-5	perform various online operations	PSO 5	A

Unit	Module	Topics	Lecture hours	Learning outcome	Pedagogy	Assessment/Evaluation
Introduction						
I	1	Meaning - Definition - Evolution of E – Commerce -	2	comprehend the evolution of e-commerce	Brain storming method	C IA Test -1 Multiple choice questions using kahoot – Weekend
	2	Difference between Traditional commerce and E-commerce	2	differentiate traditional commerce from Electronic Commerce	Flipped Classroom	
	3	Scope – Features – Benefits –	3	Explain the scope, features and benefits of e-commerce	Lecture method	
	4	Factors influencing e-commerce	2	Discuss the factors involved in e-commerce	Lecture method with PPT	
	5	Advantages and Disadvantages	2	Examine the advantages and disadvantages of e-commerce	Lecture method	
Types of E-commerce						
II	1	Business to Business (B2B) - Business to Customer (B2C) - Customer to Customer (C2C) – Business – within Business (Intra company)	3	Classify the B2B, B2C and C2C	Lecture method with PPT	CIA Test -I Assignment via e.mail (technologies of E-commerce)
	2	Application of E-Commerce -	3	Explore the possibilities of application in e-commerce	Team teaching	
	3	Technologies of E-Commerce	4	Develop the techniques of Electronic Commerce	Lecture method with PPT	

E-Security Tools						
III	1	Encryption – Decryption - Data Encryption Standard (DES)	3	Understand how to encrypt and decrypt data in e- commerce	Lecture method With PPT	CIA Test –II Short test using quizzes via Google classroom
	2	Cryptography - Encrypted documents: Pretty Good Privacy (PGP) - Privacy Enhanced Mail (PEM) Public Key	3	Discuss the forms of encrypted documents	Lecture method and one to one teaching	
	3	Digital Signature - Properties of Digital signature – Digital Certificate - Benefits of Digital Certificate	5	Explain the importance of digital signature and its benefits	Lecture method and Discussion method	
	4	E-Security: Threats - Protection: Firewall – Types - Anti – Virus - Intrusion Detection System (IDS)	4	Describe various E- Securities	Lecture method with PPT	
Electronic Payment System						
IV	1	Meaning – Advantages – Requirements – Risks - Online payment - Prepaid and post paid payment systems	4	Understand the e- payment system	Lecture method	CIA Test –II Preparation of album (E- payments)
	2	Types of E- payments: Bit coin - E-cash- E- cheque - Electronic wallets - Credit cards - Debit cards - Micro payment – ATM - Smartcards – SWIFT -	10	Discuss the various forms of e- payments	Lecture method and experient ial learning	
	3	Electronic Fund Transfer - Methods: NEFT,RTCG,IMPS	4	Illustrate the various forms of fund transfer	Lecture method with ppt	

Electronic Commerce Catalogs						
V	1	Online Catalogs : Electronic White pages - Electronic Yellow pages - Third party Directors -	4	Analyse the online catalogs and its usages	Lecture method with PPT	CIA Test -III Practical exposure to booking on line ticket and purchase of goods via online shopping (5 products are purchasing via online and 5 online booking for various services)
	2	Online shoppings: Advantages - Disadvantages	3	Identify the Pro's and Con's of online shopping	Lecture method and Peer group teaching discussion	
	3	Online purchasing: Amazon –Filipcart - Snapdeal – e-bay – Jabong	7	Enable them to purchase via online market	Blended classroom	
	4	Online booking: Clear Trip.com, Make my Trip - IRCTC	7	Facilitate the students to book the online tickets	Blended Classroom	

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Head of the Department

Name of the Course : Income Tax Law and Practice - I
Subject code : AC1753

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

Objectives:

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

CO No.	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.	PSO 4	U
CO-2	identify the residential status and incidence of tax for Resident and Nonresident.	PSO 4	AP
CO-3	compute taxable income from salary.	PSO 6	AP
CO-4	compute taxable income from House Property.	PSO 6	AP
CO-5	understand the meaning of business and profession and compute taxable income.	PSO 4	U
CO-6	identify the short term and long term capital gain and compute taxable capital gain.	PSO 4	AP

Unit	Module	Topics	Lecture hours	Learning Outcome	Pedagogy	Assessment/Evaluation
1	Residential Status					
	1.	Meaning and definitions u/s 2 and 3- exempted incomes u/s 10	3	Understand the concept of Assessment Year, Previous Year, Person, Assessee and income	Lecture.	Short test
	2.	Residential status of individual, HUF and firm	3	Able to find out the Residential status of individual, HUF and firm	Lecture, group Discussion	Solving simple problems
	3.	Incidence of taxation and residential status.	3	Able to know the technique of preparing Incidence of tax liability.	Doing problems	Solving simple problems, class test.
	4.	Kinds of income: Indian income, foreign income.	3	Understand the kinds of income.	Lecture, Question Answer session.	Class test Formative Assessment

II	Income from Salary					
	1.	Meaning, features and scope of Salaries	3	Understand the meaning ,features and scope of Salaries	Lecture ,Discussion	Short test
	2.	Allowances	3	Understand the fully taxable, fully exempted and partly exempted allowances.	Discussion illustration	Short Test
	3.	Perquisites profits in lieu of salary	3	Know the Perquisites, profits in lieu of salary	Lecture Discussion	Class test
	4.	Gross salary , Deductions u/s 80 C	3	Know the deductions from salary	PPT, Discussion	Assignment
	5.	Computation of income from salary	3	Able to prepare income from salary.	Workout the problems	Group Discussion
III	Income from House Property					
	1	Gross annual value and Exempted incomes	2	Understand the procedure for finding gross annual value.	Lecture	Solving simple problems, class test.
	2.	Vacancy, unrealized rent , Net annual value.	3	Able to calculate new profit sharing ratio and gaining ratio.	Discussion	Short test
	3.	Composite rent , Joint expenses	3	Know the procedure for preparing composite rent	Explain the procedure and workout the problems	Solving simple problems.
	4.	Computation of house property income.	3	Able to find out house property income	Lecture	Solving simple problems. Formative Assessment
IV	Income from business or profession					
	1.	Meaning Business , Profession and Vocation	2	Understand the meaning Business , Profession and Vocation	Lecture	Short test
	2.	Deductions	3	Understand the deductions expressly allowed and other deductions.	Discussion	Class test

	3.	Computation of income from business	4	Able to calculate income from business	Explain the procedure and workout the problems	Short test
	4.	Computation of and profession	4	Able to calculate professional income	Explain the procedure and workout the problems	Assignment Formative Assessment
V	Capital Gains					
	1.	Short term and Long term capital gains.	5	Understand procedure for calculating capital gains.	Lecture Discussion	Short test
	2.	Transfer and Cost of acquisition, cost of improvement	5	Understand transfer and cost of acquisition, cost of improvement.	Lecture Discussion.	Oral test
	3.	Exempted capital gains u/s 54, 54 B, 54D, 54 EC, 54 F and 54 G.	4	Able to calculate capital gains exempt from tax	Explain the procedure and workout the problems	Short test Formative assessment.

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