

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with “A++” Grade by NAAC (Cycle -IV)
Maryland, Madurai- 625 018, Tamil Nadu, India**

NAME OF THE DEPARTMENT:COMMERCE

NAME OF THE PROGRAMME :M.COM

PROGRAMME CODE :PACO

ACADEMIC YEAR : 2022-2023

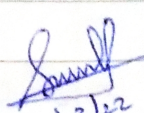
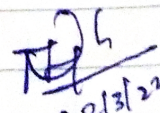
Fatima College (Autonomous), Madurai
Minutes of the Board of Studies
Research Centre of Commerce (2022 - 23
onwards)

Venue: MIO

Time: 2 PM

Date: 22-3-2022

Members Present:

1. Dr. B. Sahayarani Fernando, B. Sahaya Gini
Head of the Department,
Research Centre of Commerce,
Fatima College, Madurai
2. Dr. A. T. Senthamarai Kannan, (University Nominee)
Associate Professor,
Madurai Kamaraj University College,
Madurai #SN
3. Dr. S. Ganapathy (Subject Expert) 22-3-2022
Dept of Commerce,
Alagappa University,
Karaikudi
3. Dr. Rajamannar (Subject Expert) u. n. 03
22/03/22
Assistant Professor,
MS University,
Tirunelveli
4. Ms. Susan Anitha Andrews (Alumna) 
22/3/22
Assistant Professor,
American College,
Madurai
5. Mrs. Mario Theophilus Hebroe, (Entrepreneur)
S S Fashion Designers,
Appathurai Nagar,
Madurai 
22/3/22

6. Dr. S. J. Kala,
Dean of Academic Affairs
7. Dr. A. I. Auxilia Felicitas
8. Dr. T. Jayanthi Vijayarani
9. Dr. S. Fatima Rosalyn Mary
10. Dr. C. Lucia Vanitha
11. Ms. P. Kalaiselvi
12. Dr. So. Bindu Antony
13. Dr. V. Suganya
14. Ms. F. Gnanadeepam
15. Dr. P. Ruby hoda
16. Dr. M. Arasammal
17. Dr. K. Sangeetha
18. Dr. T. K. Latha Maheswari

8. J. Sel
A. I. Lal Lal
T. Jayanthi Vijayarani
C. Fatima Rosalyn Mary
C. Lucia Vanitha
P. Kalaiselvi
Bindu Antony
V. Suganya
F. Gnanadeepam
P. Ruby
M. Arasammal
Sangeetha
T. K. Latha

The meeting began with welcome by the Head, Dr. B. Sahaya Rani. The following changes were proposed and approved by the Board.

1. In 19A2CC3, Unit VI modern communication technologies to be included in Unit I. Video conferencing platforms to be included in Unit I.
2. 19A2CC4 - e distribution networks to be added. Unit III pricing to be elaborate and to include strategies.
3. 19A3CC7 - Practical banking types of banks to be removed.
4. 19A6CC15 - Advanced Corporate Accounting change in Unit II to include amalgamation in the nature of merger and purchase ~~is approved~~.
5. 19A6CC16 - GST Unit III to include TINS.
6. 19A5ME1 Game Theory is placed as Unit III. Open resource access to be added.
7. 19A5ME2 Research Methodology - Formulation

of hypothesis, to be included in Unit II.
Dynamism to include introduction to SPSS (feeding of data), Commerce Journals. To be specified as open access and Predatory journals.

8. 19AGMES- Auditing - Unit III - Vouching to include Physical verification of assets and liabilities.

Conduct of audit to be shifted from Unit IV to Unit II.

PG : M.Com

1. 22PG1A4 - E Commerce and Web Designing is approved.

2. 22PGEDC - Organisational Behaviour to be offered instead of Creative Advertising.

3. 19PG1A2 - Funds Flow Statement to be added Budgets (Unit V) to include, Flexible, cash and sales budget.

4. 19PG1A3 - Advanced Business Statistics to include Measures of Central Tendency and Dispersion in Unit I.

Unit III - to specify 't' test

5. 22PG2A8 - SPSS - dynamism to have Samovi software.

6. 19PG4A12 - changes to Unit II - Mergers and purchase are approved.

7. 19PG3A11 - executive skill development - reorganisation of Units I, and II is approved.

8. 19PG4A13 - Special Accounts - Unit IV to include Inflation Accounting.

Self Learning courses for B.Com and M.Com are passed and approved.

AGENDA FOR BOARD OF STUDIES

1. Presentation of the Action Taken Report
2. Updation and addition of open educational resources in the list of references of courses
3. Revision of syllabus
4. New Courses -
5. Introduction of atleast one Parelly Skill-embedded certificate / Value added Courses
6. Approval of Ph.D., Course work syllabus
7. Internships & Projects

ACTION TAKEN REPORT FOR 2021-22

No.	Suggestions offered	Action Taken Report 21-22	
1.	Course, with course code 19A2CC4 / 19AC2CC4 to be renamed as Modern Marketing	19A2CC4 Renamed as Modern Marketing	UPDATED
2.	New Course for UG - Household Chemicals and Marketing (21C2SLA1) to be introduced as Self learning	Introduced, self learning course - Household Chemicals and Marketing	INTRODUCED
3.	New Course for PG - Retail Marketing 21PG3ASL2 as Self learning Course - to be introduced	Introduced self learning course for PG - Retail Marketing	INTRODUCED
4.	Revision of 20% syllabus in Cost Accounting Methods 21A4CC9 / 21AC4CC9	20% revision in Cost Accounting Methods	REVISED
5.	20% revision in Soft skills [21A5SB4 / 21AC5SB4]	Soft Skills - 20% revision	REVISED

6. 20% revision to be carried out in Quantitative Techniques [19PG2AS]	20% revision in Quantitative Techniques	REVISED
7. OBE to be introduced for all courses of <u>III</u> B Com	OBE introduced for all subjects of <u>III</u> B Com	INTRODUCED
8. Advanced SPSS to be introduced as off class programme	Introduction of Advanced SPSS as off class programme	INTRODUCED

Change of Course Title

NIL

INTRODUCTION OF NEW COURSES

S.No	Course Code	Course Title	Relevance				Scope			New to int
			L	R	N	G	EM P	ENT RE	SD	
1.	22PGAEDC	Organizational Behaviour			N				SD	
2.		OFF CLASS - Advanced SPSS			N				SD	

Updation of Open Educational Resources in the list of references of each course

S.No	Course code	Course Title	Details of updation
1.	19ASME1	Quantitative Techniques	Addition of OER

Revision of Courses:

S.No	Course Code	Course Title	% of Revision	Need	Relevance				Scope		
					L	R	N	G	EMP	ENT	SD
1.	19A1CC2	Business Communication Unit VI - modern methods	10%	updatation			N				SD
2.	19A2CC4	Modern Marketing (e. distribution & networks, unit III - methods of pricing to be given in detail)	10%	uplatation			N		EMP	ENT	
3.	19A6CC15	Advanced Corporate Accounting - Unit II - Amalgamation - meagre purchase	10%	updatation			N		EMP	ENT	
4.	19A6CC16	Goods & Services Tax - Unit III Added - TIN	5%	updatation			N		EMP	ENT	
5.	19A5ME1	Quantitative Techniques - inclusion of Game Theory	10%	updatation			N		EMP	ENT	
6.	19A5ME2	Research Methodology - Unit I - Formulation of hypothesis, Dynamism, Introduction to SPSS, Commerce Journals to be specified as open journals and predatory journals	10%	updatation			N			ENT	
7.	19A6ME5	Auditing - Vouching to include physical verification of Assets & liabilities Conduct of audit - shifted from I to III	10%	updatation			N		EMP	ENT	

8.	19PG1A2	Management Accounting - Unit II - FFS to be included Classification of various functional budgets - to be given	10%.	updatation	N	EMP
09.	19PG1A3	Advanced Business Statistics - Unit I - Measures of Central Tendency & Dispersion Unit III - t test to specify	15%.	updatation	N	
10.	22PG1A4	E Commerce 2 - Web Designing -	40%.	updatation	N	EMP
11.	22PG2A8	Software Package for Statistical Analysis - Dynamism to have Jamovi	20%.	updatation	N	EMP
12.	19PG3A11	Executive Skills Development - Reorganisation of Units I + II	10%.	-	N	
13.	19PG4A13	Corporate Accounting - Unit II - Mergers & Purchase	20%.	updatation	N	EMP
14.	19PG4AE4	Special Accounts - Unit IV Inflation Accounting	20%.	updatation	N	EMP

New Courses Introduced:

No	Course Code	Course Title	Relevance				Scope			Need
			L	R	N	G	EMP	ENT	SD	
1.	Self learning UG - Financial	Economics			N		EMP			
2.	Self learning PG - Accounting	Standards			N		EMP			

Introduction of Purely Embedded / Diploma / Value Added Courses

NIL

Approval of Ph.D. Course Work Syllabus

Course Work passed and approved

Rubrics for internship / Project

SNo	Report C1 Report	C2 Presentation/ Statistical tools	CIA Total	External - 60
	20 marks	20 marks	40 marks	Content + Viva - 40+20 marks

Other Suggestions

1. Web designing to be introduced
2. Organisational Behaviour to be introduced as EDC

Commendations

Board appreciated the syllabus

- Excellent syllabus
- Relevant and to the need of the students
- Blended approach taking into consideration the current reality is noted.
- Kudos to the team for designing an updated version of the syllabus.
- Elaborative contents
- Faculty to upgrade their expertise
- While designing to be taught at the basic level
- Though Funds Flow is out of date in management accounting, it could be added for comprehensive understanding of students.

Financial Mathematics for B.com is passed and approved.

Ph.D. course work is passed and approved by the Board.

The details are elaborated in the prescribed form, in the appendix attached.

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Dr. Raja mannar

Ms. Susan Anitha Andrew

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B. Sahaya Rani

~~22/3/22~~ 22/3/22
22.3.2022

K. Raju 22/03/2022.

~~22/03/22~~

T. J.

S. J. K.

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M.A.

Sangeetha

T.K. Latha

22/3/2022

VISION OF THE DEPARTMENT

Inspire and empower women to become self-sustained and innovative leaders in the field of Commerce through Valued Based Education and Training.

MISSION OF THE DEPARTMENT

- To train and enrich the students with employable skills required in the field of commerce.
- To provide an opportunity to the pupils to get developed into competent and qualified entrepreneur.
- To aim for the holistic development of the students to contribute to the success of organisations and society at large.

PROGRAMME EDUCATIONAL OBJECTIVES (PEO)

PEO 1	Our graduates will be academic, digital and information literates; creative, inquisitive, innovative and desirous for the “more” in all aspects
PEO 2	They will be efficient individual and team performers, exhibiting progress, flexibility, transparency and accountability in their professional work
PEO 3	The graduates will be effective managers of all sorts of real – life and professional circumstances, making ethical decisions, pursuing excellence within the time framework and demonstrating apt leadership skills
PEO 4	They will engage locally and globally, evincing social and environmental stewardship demonstrating civic responsibilities and employing right skills at the right moment

GRADUATE ATTRIBUTES (GA)

Fatima College empowers her women graduates holistically. A Fatimite achieves all-round empowerment by acquiring Social, Professional and Ethical competencies. A graduate would sustain and nurture the following attributes:

I. SOCIAL COMPETENCE	
GA 1	Deep disciplinary expertise with a wide range of academic and digital literacy
GA 2	Hone creativity, passion for innovation and aspire excellence
GA 3	Enthusiasm towards emancipation and empowerment of humanity
GA 4	Potentials of being independent
GA 5	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
GA 6	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
GA 7	Communicative competence with civic, professional and cyber dignity and decorum
GA 8	Integrity respecting the diversity and pluralism in societies, cultures and religions
GA 9	All – inclusive skill- sets to interpret, analyse and solve social and environmental issues in diverse environments
GA 10	Self-awareness that would enable them to recognise their uniqueness through continuous self-assessment in order to face and make changes building their strengths and improving on their weaknesses

GA 11	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
GA 12	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
GA 13	Resilience to rise up instantly from their intimidating setbacks
GA 14	Virtuosity to use their personal and intellectual autonomy in being life-long learners
GA 15	Digital learning and research attributes
GA 16	Cyber security competence reflecting compassion, care and concern towards the marginalised
GA 17	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
II. PROFESSIONAL COMPETENCE	
GA 18	Optimism, flexibility and diligence that would make them professionally competent
GA 19	Prowess to be successful entrepreneurs and employees of trans-national societies
GA 20	Excellence in Local and Global Job Markets
GA 21	Effectiveness in Time Management
GA 22	Efficiency in taking up Initiatives
GA 23	Eagerness to deliver excellent service
GA 24	Managerial Skills to Identify, Commend and tap Potentials
III. ETHICAL COMPETENCE	
GA 25	Integrity and discipline in bringing stability leading a systematic life promoting good human behaviour to build better society
GA 26	Honesty in words and deeds

GA 27	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
GA 28	Social and Environmental Stewardship
GA 29	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
GA 30	Right life skills at the right moment

PROGRAMME OUTCOMES (PO)

The Learners will be able to

PO 1	Acquire knowledge of fundamental concepts and subject specific academic competency.
PO 2	Enhance the communicative skills and gain confidence to disseminate knowledge through oral and written communication effectively.
PO 3	Think critically, evaluate analytically and apply the expertise of their discipline in real life.
PO 4	Appreciate literary, economic, cultural, socio-psychological and environmental diversity.
PO 5	Pursue and attain meaningful goals, develop positive attitude to gain self-awareness, self-esteem, self-discipline and self-motivation.
PO6	Acquire employability and entrepreneurial skills
PO7	Evolve as responsible citizens and leaders.

PROGRAMME SPECIFIC OUTCOMES (PSO)

On completion of B.Com programme, the graduates would be able to

PSO 1	Understand the concept of Commerce and Computer Applications.
PSO 2	Fulfil the needs of the company by providing their expertise through internship.
PSO 3	Inculcate Entrepreneurship and Managerial skills in students to enable them to establish and manage business effectively.
PSO 4	Learn Life Education, Social Responsibility and Business Ethics.
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FATIMA COLLEGE (AUTONOMOUS), MADURAI – 18

RESEARCH CENTRE OF COMMERCE

M.COM., CURRICULUM 2022-23

SEM	Subject code	Title of the Paper	Hrs.	Credit	Int	Ext	Total
I	19PG1A1	Auditing	6	4	40	60	100
	19PG1A2	Management Accounting	6	4	40	60	100
	19PG1A3	Advanced Business Statistics	6	4	40	60	100
	22PG1A4	E-Commerce & Web Designing [Theory and Practical]	3+3	4	40	60	100
	22PGA1EDC	Organisational Behaviour	3	3	40	60	100
		Library	3				
		TOTAL	30	19			500
II	21PG2A5	Quantitative Techniques	6	4	40	60	100
	22PG2A6	Financial Management	6	4	40	60	100
	19PG2A7	Research Methodology	6	4	40	60	100
	22PG2A8	Software Package for Statistical Analysis	6	4	40	60	100
	22PGA2EDC	Organisational Behaviour	3	3	40	60	100
		Library	3				
		TOTAL	30	19			500

M.COM., CURRICULUM 2022-23

SEM	Subject code	Title of the Paper	Hrs.	Credit	Int	Ext	Total
III	19PG3A9	Advanced Costing	6	4	40	60	100
	19PG3A10	Direct Tax Law & Practice I/ Direct Tax Law & Practice	6	4	40	60	100
	19PG3A11	Executive Skills Development	6	5	40	60	100
	21PG3AE12	Software Package for Accounting Decisions [Theory and Practical] (offered to Economics)	4+2	5	40	60	100
	19PG3AE1/ 19PG3AE2	Subject Electives: Partnership Accounting / Marketing Management	4	4	40	60	100
		Library	2				
	19PG3SIA1	Summer Internship	----	3	40	60	100
		TOTAL	30	25			600
IV	19PG4A13	Corporate Accounting	6	5	40	60	100
	19PG4A14	Women Entrepreneurship and Management of small business	6	5	40	60	100
	19PG4A15	Direct Tax Law & Practice II / Assessment of Income Tax	6	5	40	60	100
	19PG4A16	Work force Management	6	5	40	60	100
	19PG4AE3 / 19PG4AE4	Subject Electives: Logistics Management / Special Accounts	4	4	40	60	100
	19PG4A17	Project	-----	3	40	60	100
		Library	2				
		TOTAL	30	27			600
		GRAND TOTAL	120	90			1800

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

M.Com

Semester II

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS / WEEK	CREDIT S
PACO	19PG1A2	Management Accounting and Financial Control I / Management Accounting	6	4

Course Description

This course enables the students to understand the various tools and techniques used in financial planning, analysis, control and decision making and applying them in solving financial problems of business units.

Course objective:

This course is designed to

1. Explain the basics of Management Accounting.
2. Analyze Financial Statements.
3. Prepare cash flow statements.
4. Analyse variances.
5. Formulate budgets.

UNIT I: Management Accounting

(20 Hours)

Definition – Scope – Objectives – Advantages and Limitations – Management Accounting vs Financial Accounting.

UNIT II: Analysis and Interpretation of Financial Statements (20Hours)

Analysis for Liquidity, Profitability and Solvency – Accounting Ratios – Significance, Utility and Limitations

UNIT III: Fund Flow and Cash Flow Analysis (20 Hours)

Forecasting of fund requirements -Need for Fund Flow Statement – Meaning – Uses of Fund Flow Statement – Preparation of Funds Flow Statement – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement – AS3: [Revised] Cash Flow Statements – Cash Flow and Fund Flow Statements.

UNIT IV: Standard Costing and Variance Analysis (20 Hours)

Essentials for an effective system of standard costing – guidelines for establishing a system of standard costing – advantages of standard costing – Variance Analysis – Classification of variances – Direct Material Variances – Labour Variances – Variable Overhead Variances – Fixed Overhead Variances – Flexible budgets under a system of standard costing – causes and dispositions of variance – inter firm and intra firm comparison

UNIT V: Functional Budgets and Budgetary Control (20 Hours) (Excluding Capital Budgeting)

Objectives – Advantages and Limitations – Reporting to Management – Responsibility Accounting – Management Information System – Preparation of Budgets (except capital budget)

UNIT VI: Dynamism

Emerging Trends and Issues in Management Accounting – Target Costing – Kaizen Costing.

Text book:

Management Accounting, R.K.Sharma Shasi K.Gupta and Anuj Gupta, Kalyani Publishers, 4th edition, 2019.

Books for Reference:

1. **Management Accounting**, B.S. Raman, United Publishers, 2019.
2. **Management Accounting : Text, Problems & Cases**, M.Y. Khan & P.K. Jain, Tata Mcgraw - Hill Publishing Co. Ltd., 4th Edition, 2019.
3. **Practical Problems in Management Accounting & Financial Management**, R.K. Sharma & Shashi K. Gupta, Kalyani Publishers, 2019.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I : Management Accounting				
1.1	Meaning, Scope	2	Google Meet	Word Doc
1.2	Advantages and Limitations	2	Google Meet	Word Doc
1.3	Management Accounting and Financial Accounting	5	Google Meet	Word Doc
	Written Test	1		
UNIT II : Analysis and Interpretation of Financial Statements				
2.1	Analysis for Liquidity	6	Google Meet	Word Doc
2.2	Profitability and Solvency	7	Google Meet	Word Doc
2.3	Accounting ratios	7	Google Meet	Word Doc

UNIT III : Profit Planning & Control				
3.1	Meaning of Fund Flow - Procedure	7	Google Meet	Word Doc
3.2	Preparation of Fund Flow Statement	6	Google Meet	Word Doc
3.3	Cash Flow Statement and Preparation	6	Google Meet	Word Doc
	T1	1		
UNIT IV : Standard Costing and Variance Analysis				
4.1	Essentials for an effective system of standard costing	7	Google Meet	Word Doc
4.2	Advantages of standard costing –Variance analysis – classification of variances – Direct Material variances, Labour variances.	7	Google Meet	Word Doc
4.3	Variable overhead variances fixed overhead variances.	6	Google Meet	Word Doc
UNIT V : Functional Budgets and Budgetary Control				
5.1	Budgets and Budgetary Control	6	Google Meet	Word Doc
5.2	Types of Budget	6	Google Meet	Word Doc
5.3	Flexible and Fixed Budget	6	Google Meet	Word Doc
5.4	Cash and Production Budget	2	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session - wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+ M2 5+5=10 Mks.	MID - SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components					
			Nos		
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

Course Outcome:

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Synthesize on concept of Management Accounting	K2
CO2	Make expert analysis of Financial Statements	K3, K4
CO3	Forecast fund requirements, and manage current asset	K4, K5
CO4	Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons	K4
CO5	Prepare functional budgets, conceptualize responsibility centres and identify functionality of MIS	K3, K4

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By


HOD'S Signature
& Name
Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

NEW**10%**

FATIMA COLLEGE (AUTONOMOUS), MARY LAND, MADURAI -18
M.Com.

Semester – I

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS / WEEK	CREDITS
PACO	19PG1A2	Management Accounting and Financial Control I / Management Accounting	6	4

Hours perweek:6**Credit :4****Course Description**

This course enables the students to understand the various tools and techniques used in financial planning, analysis, control and decision making and applying them in solving financial problems of business units.

Course objective:**This course is designed to**

1. explain the basics of Management Accounting
2. analyze Financial Statements
3. prepare cash flow statements
4. analyse variances
5. formulate budgets

(20Hours)

UNIT II Fund Flow Statement and Cash Flow Statement (20 Hours)

Cash Flow Statement – Meaning – Objectives – Advantages – Limitations – Preparation of Cash Flow Statement As Per AS 3

UNIT III Profit Planning & Control (20Hours)

Tools of Management Accounting –Marginal costing and Break Even Analysis – Basic characteristics of Marginal Costing–Practical application of Marginal Costing - Marginal Costing and pricing –Profit planning – Problem of key factor-advantages - Limitations, cost-volume- profit analysis –Meaning of Break even Analysis –Presentations of Break Even Analysis: Practical application of profit volume –ratio- Limitations of Break Even Analysis

UNIT IV Standard Costing and Variance Analysis (20 Hous)

Essentials for an effective system of standard costing – guidelines for establishing a system of standard costing – advantages of standard costing – Variance Analysis – Classification of variances – Direct Material Variances – Labour Variances – Variable Overhead Variances – Fixed Overhead Variances – Flexible budgets under a system of standard costing – causes and dispositions of variance – inter firm and intra firm comparison

UNIT IV : Functional Budgets and Budgetary Control (20 Hours)
(Excluding Capital Budgeting)

Objectives – Advantages and Limitations – Reporting to Management – Responsibility Accounting – Management Information System – Preparation of Budgets

**UNITV : Functional Budgets and Budgetary Control
(Excluding Capital Budgeting) (20Hours)**

Objectives, advantages and limitations – Reporting to management – Responsibility accounting – Management Information System – Preparation of Budgets (except capital budget)

UNIT VI :Dynamism:

Emerging Trends and Issues in Management Accounting – Target Costing – Kaizen Costing

Text book:

Management Accounting, R.K. Sharma, Shashi K. Gupta and Anuj Gupta, Kalyani Publishers, 4th edition, 2019

Books for Reference:

1. **Management Accounting**, B.S. Raman, United Publishers, 2019.
 2. **Management Accounting: Text, Problems & Cases**, M.Y. Khan & P.K. Jain, Tata Mcgraw- Hill Publishing Co. Ltd, 4th Edition, 2019.
- Practical Problems In Management Accounting & Financial Management**, R.K. Sharma & Shashi K. Gupta, Kalyani Publishers, 2

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I Management Accounting				
1.1	Meaning , Scope	2	Google Meet	Word Doc
1.2	Advantages and Limitations	2	Google Meet	Word Doc
1.3	Analysis and Interpretations of Financial Statements	5		
1.4	Analysis for Profitability, Liquidity	5		
1.5	Analysis for Solvency	5	Google Meet	Word Doc
	Written Test	1		
UNIT II Analysis and Interpretation of Financial Statements				
2.1	Cash Flow Statement	10	Google Meet	Word Doc
2.2	Preparation As Per AS 3	9	Google Meet	Word Doc
2.3	Open Book Test	1	Google Meet	Word Doc
UNIT III Profit Planning & Control				
3.1	Marginal Costing and Break-Even Analysis	7	Google Meet	Word Doc
3.2	Practical Applications of Marginal Costing	6	Google Meet	Word Doc
3.3	Break Even Analysis	6	Google Meet	Word Doc

	T1	1		
UNIT IV Standard Costing and Variance Analysis				
4.1	Essentials for an effective system of standard costing	7	Google Meet	Word Doc
4.2	Advantages of standard costing -Variance analysis – classification of variances – Direct Material variances, Labour variances	7	Google Meet	Word Doc
4.3	Variable overhead variances fixed overhead variances	6	Google Meet	Word Doc
UNIT V Functional Budgets and Budgetary Control				
5.1	Budgets and Budgetary Control	6	Google Meet	Word Doc
5.2	Types of Budget	6	Google Meet	Word Doc
5.3	Flexible and Fixed Budget	6	Google Meet	Word Doc
5.4	Cash and Production Budget	2	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos		
C1	-	Test (CIA 1)	1	-	10 Mks	
C2	-	Test (CIA 2)	1	-	10 Mks	
C3	-	Assignment	1	-	5 Mks	
C4	-	Open Book Test/PPT	2 *	-	5 Mks	
C5	-	Quiz	2 *	-	5 Mks	
C6	-	Attendance		-	5 Mks	

Course Outcome:

On completion of the course the student will be able to

CO	Course Outcome	Level
CO 1	Synthesize on concept of management accounting	K2
CO2	Make expert analysis of financial statements	K3, K4
CO3	Forecast fund requirements, and manage current asset	K4, K5
CO4	Interpret computed variances between actual and standards and significantly, effect inter and intra firm comparisons	K4
CO5	Prepare functional budgets, conceptualize responsibility centres and identify functionality of MIS	K3, K4

Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
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CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**

♦ Weakly Correlated -**1**

♦ Moderately Correlated – **2**

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By

HOD'S Signature

& Name

FATIMA COLLEGE (Autonomous), MADURAI – 625 018

The Research Centre of Commerce

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OLD

SEMESTER –I

For those who joined in 2019 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
PACO	19PG1A3	Advanced Business Statistics	Theory& Problem	6	4

COURSE DESCRIPTION

This course helps the students to gain knowledge and skills in the various techniques of statistics , to estimate variables and to test the hypotheses in research by computing and testing significance for qualitative and quantitative variables.

COURSE OBJECTIVES

This course is designed to

- 1.Introduce statistics, compute correlation co-efficient and regression co-efficient and regression equations
- 2.Find probability and expected value and formulate theoretical distributions
- 3.Use sampling techniques, to compute and test significance for qualitative and quantitative variables, using F-test, Chi- square test and analysis of variance.

UNITS

UNIT –I Introduction to Business Statistics, Correlation and regression Analysis (20HRS.)

Introduction to Business Statistics- Co-efficient of correlation and Causation
– Types of correlation – Positive and Negative – Simple, Partial and Multiple –

Linear and Non-linear methods – Scatter Diagram – Graphic – Karl Pearson's Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent Deviation method – Partial and Multiple Correlation – Regression equations – Methods of regression analysis.

UNIT –II: Probability and Expected Value (20 HRS.)

Definition – Theorems of probability – Addition and Multiplication – Conditional Probability – Baye's Theorem – Calculation of Binomial, Poisson and Normal Distributions.

UNIT –III: Sampling Techniques (20 HRS.)

Introduction – Procedure of testing hypothesis – Standard error and Sampling Distribution – Estimation – Tests of Significance for Attributes, Large samples and Small samples.

UNIT –IV :Chi – Square Test (15 HRS.)

Introduction – Degree of Freedom – The Chi square Distribution – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi- Square Test for specified value of Population Variance.

UNIT –V: F- Test (15 HRS.)

Applications of F-test – Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification.

UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)

Business Forecasting-Role of forecasting in business – steps in forecasting – methods offorecasting.

REFERENCES .

TEXT BOOK:

1.Gupta S.P.,*Statistical Methods*, Sultan Chand & Sons, New Delhi, 48th Edition, 2019

Books for Reference:

- 1.Narayanan.E.Nadar, **Statistics**, Prentice Hall of India, 2019
- 2.Arora. P.N. ,**Managerial Statistics**, S Chand & Company Ltd, 2019
- 3.Pillai R.S.N & Bagavathi, **Statistics Theory and Practice**, S.Chand &Company Ltd, 7th revised edition, 2019.

Digital Open Educational Resources (DOER) :

1. www.ddegjust.ac.in/studymaterial/mcom/mc-106.pdf
2. <https://www.youtube.com/watch?v=2rEhWFhSqnI>
3. https://www.youtube.com/watch?v=8a_etQN-qso

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction to Business Statistics, Correlation and regression Analysis				
1.1	Introduction to Business Statistics- Co-efficient of correlation and Causation-	1	Lecture	Black Board
1.2	Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram – Graphic.	1	Lecture	PPT &Black board
1.3	Karl Pearson's Co-efficient of Correlation	5	Chalk & Talk	Black Board
1.4	Rank correlation Co-efficient	3	Chalk & Talk	Black Board
1.5	Concurrent Deviation method	1	Chalk & Talk	Black Board
1.6	Partial and Multiple Correlation	2	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
1.7	Regression equations	5	Chalk & Talk	Black Board
1.8	Methods of regression analysis.	2	Chalk & Talk	Black Board
UNIT -2 Probability and Expected Value				
2.1	Definition – Theorems of probability	1	Lecture	Black Board Charts
2.2	Calculation of Addition Theorem	3	Chalk & Talk	Black Board
2.3	Calculation Multiplication Theorem	3	Chalk & Talk	Black Board
2.4	Conditional Probability – Baye's Theorem.	3	Chalk & Talk	Black Board
2.5	Binomial Distribution.	3	Chalk & Talk	Black Board
2.6	Poisson Distribution.	3	Chalk & Talk	Black Board
2.7	Normal Distribution.	4	Chalk & Talk	Black Board
	UNIT -3Sampling Techniques			
3.1	Introduction – Procedure of testing hypothesis	2	Lecture	PPT
3.2	Standard error and Sampling Distribution	3	Lecture	Black Board
3.3	Estimation	2	Lecture	PPT
3.4	Tests of Significance for Attributes	2	Chalk & Talk	Black Board

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.5	Tests of Significance for Large samples	6	Chalk & Talk	Black Board
3.6	Tests of Significance for Small samples.	5	Chalk & Talk	Black Board
	UNIT -4 Chi – Square Test			
	Introduction – Degree of Freedom – The Chi square Distribution	3	Lecture	Black Board
	Conditions for Applying Chi-Square Test	1	Lecture	Black Board
	Computation of Chi-Square	7	Chalk & Talk	Black Board
	Uses of Chi-Square Test	1	Lecture	Black Board
	Chi- Square Test for specified value of Population Variance.	3	Chalk & Talk	Black Board
	UNIT -5 F- Test			
	Applications of F-test	2	Lecture	Black Board
	Analysis of Variance– Assumptions in Analysis of Variance	2	Chalk & Talk	Black Board
	Technique of Analysis	5	Chalk & Talk	Black Board
	Coding of data	1	Chalk & Talk	Black Board
	Analysis of variance in Two-way Classification.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessm ent
	Seminar	Better of W1, W2	M1+M2	MID- SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

• **PG CIA Components**

				Nos				
C1	-	Test (CIA 1)		1	-	10 Mks		
C2	-	Test (CIA 2)		1	-	10 Mks		
C3	-	Assignment		2 *	-	5 Mks		
C4	-	Open Book Test/PPT		2 *	-	5 Mks		
C5	-	Seminar		1	-	5 Mks		
C6	-	Attendance			-	5 Mks		

****The best out of two will be taken into account***

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Have in-depth knowledge of statistics, compute Correlation and Regression co-efficients.	K2, K3	PSO1& PSO2
CO 2	Identify expected outcomes of events, compute theoretical frequencies in case of double, rare and continuous distribution of variables.	K2, K3	PSO3

CO 3	Use sampling techniques and apply tests of significance for large and small samples.	K2, K3	PSO1&PSO5
CO 4	Use chi-square qualitative factors and find goodness of Fit.	K4, K5	PSO3
CO 5	Do ANOVA and F Test for one way and two way distribution series.	K4& K5	PSO3& PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	2	3	2
CO2	3	2	3	3	2	3	2
CO3	3	2	3	3	2	3	2
CO4	3	2	3	3	2	3	2
CO5	3	2	3	3	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.Auxilia Felicitas.A.I.

Forwarded by
HOD'S Signature&Name

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15%

FATIMA COLLEGE (Autonomous), MADURAI – 625 018

The Research Centre of Commerce

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SEMESTER –I

For those who joined in 2022 onwards

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGO RY	HRS/WEE K	CREDIT S
PACO	19PG1A3	Advanced Business Statistics	Theory& Problem	6	4

COURSE DESCRIPTION

This course helps the students to gain knowledge and skills in the various techniques of statistics , to estimate variables and to test the hypotheses in research by computing and testing significance for qualitative and quantitative variables.

COURSE OBJECTIVES

This course is designed to

- 1.Introduce statistics, compute correlation co-efficient and regression co-efficient and regression equations
- 2.Find probability and expected value and formulate theoretical distributions
- 3.Use sampling techniques, to compute and test significance for qualitative and quantitative variables, using F-test, Chi- square test and analysis of variance.

UNITS

UNIT –I Introduction to Business Statistics, Correlation and regression Analysis
(20HRS.)

Introduction to Business Statistics-**Measures of Central Tendency** - Arithmetic Mean -Median -Mode and **Measures of Dispersion** - - Co-efficient of correlation and Causation – Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram – Graphic – Karl Pearson's Co-efficient of Correlation – Rank correlation Co-efficient – Concurrent Deviation method – Partial and Multiple Correlation – Regression equations - Methods of regression analysis.

UNIT –II: Probability and Expected Value (20 HRS.)

Definition – Theorems of probability – Addition and Multiplication – Conditional Probability – Baye's Theorem – Calculation of Binomial, Poisson and Normal Distributions.

UNIT –III: Sampling Techniques (20 HRS.)

Introduction – Procedure of testing hypothesis – Standard error and Sampling Distribution – Estimation – Tests of Significance for Attributes, Large samples and Small samples- **t Test.**

UNIT –IV :Chi – Square Test (15 HRS.)

Introduction – Degree of Freedom – The Chi square Distribution – Conditions for Applying Chi-Square Test – Uses of Chi-Square Test - Chi- Square Test for specified value of Population Variance.

UNIT –V: F- Test (15 HRS.)

Applications of F-test – Analysis of Variance – Assumptions in Analysis of Variance – Technique of Analysis – Coding of data – Analysis of variance in Two-way Classification.

UNIT –VI: DYNAMISM (Evaluation Pattern-CIA only)

Business Forecasting-Role of forecasting in business – steps in forecasting – methods offorecasting.

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Books for Reference:

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2.Arora. P.N. , **Managerial Statistics**, S Chand & Company Ltd, 2019

3.Pillai R.S.N & Bagavathi, **Statistics Theory and Practice**, S.Chand &Company Ltd, 7th revised edition, 2019.

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COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Introduction to Business Statistics, Correlation and regression Analysis				
1.1	Introduction to Business Statistics- Co-efficient of correlation and Causation-	1	Lecture	Black Board
1.2	Types of correlation – Positive and Negative – Simple, Partial and Multiple – Linear and Non-linear methods – Scatter Diagram – Graphic.	1	Lecture	PPT &Black board
1.3	Karl Pearson's Co-efficient of Correlation	5	Chalk & Talk	Black Board
1.4	Rank correlation Co-efficient	3	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
1.5	Concurrent Deviation method	1	Chalk & Talk	Black Board
1.6	Partial and Multiple Correlation	2	Chalk & Talk	Black Board
1.7	Regression equations	5	Chalk & Talk	Black Board
1.8	Methods of regression analysis.	2	Chalk & Talk	Black Board
UNIT -2 Probability and Expected Value				
2.1	Definition – Theorems of probability	1	Lecture	Black Board Charts
2.2	Calculation of Addition Theorem	3	Chalk & Talk	Black Board
2.3	Calculation Multiplication Theorem	3	Chalk & Talk	Black Board
2.4	Conditional Probability – Baye's Theorem.	3	Chalk & Talk	Black Board
2.5	Binomial Distribution.	3	Chalk & Talk	Black Board
2.6	Poisson Distribution.	3	Chalk & Talk	Black Board
2.7	Normal Distribution.	4	Chalk & Talk	Black Board
	UNIT -3Sampling Techniques			
3.1	Introduction – Procedure of testing hypothesis	2	Lecture	PPT
3.2	Standard error and Sampling	3	Lecture	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Distribution			Board
3.3	Estimation	2	Lecture	PPT
3.4	Tests of Significance for Attributes	2	Chalk & Talk	Black Board
3.5	Tests of Significance for Large samples	6	Chalk & Talk	Black Board
3.6	Tests of Significance for Small samples.	5	Chalk & Talk	Black Board
	UNIT -4 Chi – Square Test			
	Introduction – Degree of Freedom – The Chi square Distribution	3	Lecture	Black Board
	Conditions for Applying Chi-Square Test	1	Lecture	Black Board
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	Uses of Chi-Square Test	1	Lecture	Black Board
	Chi- Square Test for specified value of Population Variance.	3	Chalk & Talk	Black Board
	UNIT -5 F- Test			
	Applications of F-test	2	Lecture	Black Board
	Analysis of Variance– Assumptions in Analysis of Variance	2	Chalk & Talk	Black Board
	Technique of Analysis	5	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
			Talk	Board
	Coding of data	1	Chalk & Talk	Black Board
	Analysis of variance in Two-way Classification.	5	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA

Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
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• PG CIA Components

		Nos	
C1	- Test (CIA 1)	1	- 10 Mks
C2	- Test (CIA 2)	1	- 10 Mks
C3	- Assignment	2 *	- 5 Mks
C4	- Open Book Test/PPT	2 *	- 5 Mks
C5	- Seminar	1	- 5 Mks
C6	- Attendance		- 5 Mks

****The best out of two will be taken into account***

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S)	PSOs ADDRESSED
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		TAXONOMY)	
CO 1	Have in-depth knowledge of statistics, compute Correlation and Regression co-efficients.	K2, K3	PSO1& PSO2
CO 2	Identify expected outcomes of events, compute theoretical frequencies in case of double, rare and continuous distribution of variables.	K2, K3	PSO3
CO 3	Use sampling techniques and apply tests of significance for large and small samples.	K2, K3	PSO1&PSO5
CO 4	Use chi-square qualitative factors and find goodness of Fit.	K4, K5	PSO3
CO 5	Do ANOVA and F Test for one way and two way distribution series.	K4& K5	PSO3& PSO5

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
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CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	3	2	3	2
CO2	3	2	3	3	2	3	2
CO3	3	2	3	3	2	3	2
CO4	3	2	3	3	2	3	2
CO5	3	2	3	3	2	3	2

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Dr.Auxilia Felicitas.A.I.

**Forwarded by
HOD'S Signature&Name**

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OLD

SEMESTER – II

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG2A8	SOFTWARE PACKAGE FOR STATISTICAL ANALYSIS	6 Lab	4

COURSE DESCRIPTION

This course facilitates the students in solving the statistical problems using computers. It also equips and trains the students to use SPSS packages for their research

COURSE OBJECTIVE/S

The course is designed to

1. Enable the students to get acquainted with SPSS
2. Familiarize with parametric and non- parametric tests
3. Enrich with exhaustive knowledge on analysis of variance
4. Enhance the proficiency in correlation and regression analysis
5. Scale down the large number of variables into meaningful factors

UNIT I

(20 Hours)

SPSS Data File and Descriptive Statistics with SPSS

Opening a Data File in SPSS- SPSS Data Editor – Variable view- Data view- Entering Data- Saving the Data file- Statistical analysis- Editing and manipulating data-Editing SPSS output- Copying SPSS output- Printing from SPSS- Importing data.

UNIT II

(15 HOURS)

COMPARING AVERAGES

Descriptive Statistics- Measures of central tendency – measures of dispersion – Descriptive statistics with SPSS – Quantitative data and Qualitative data (Nominal and ordinal data).

Parametric and Non-parametric tests to compare averages- Student's t-test - Z test- F-test. Other tests for comparing averages- Mann-Whitney's Test for independent samples – Wilcoxon Sample test – Kolmogorov Smirnov test.

UNIT III

(20 HOURS)

ANALYSIS OF VARIANCE AND ASSOCIATION TESTS

One-way ANOVA- Post Hoc Tukey test – Kruskal Wallis test- Chi-square Test of Goodness of Fit- Chi-square Test for Independence of Attributes

UNIT IV

(20 HOURS)

CORRELATION AND REGRESSION ANALYSIS

- Simple correlation with SPSS- Spearman's Rank Correlation – Kendal's Rank Correlation with SPSS- Multiple Correlation with SPSS

- Regression Analysis- Simple Regression with SPSS- Multiple Regression with SPSS
- R Value – Compound Growth Rate

UNIT V

(15 HOURS)

DATA REDUCTION AND SCALE RELIABILITY

Factor Analysis- Extraction- Factor Loading – Eigen Value – Rotated Component Matrix – Scale Reliability using SPSS

DYNAMISM (FOR CIA ONLY)

Determination of sample using G-Power.

TEXT BOOK:

1. **SPSS for You** , Rajathi & P. Chandran, 2010, MJP Publishers, Chennai

BOOKS FOR REFERENCE:

1. “Statistical Methods for Practice and Research: A Guide to Data Analysis using
2. SPSS”, Ajai S. Gaur and Sanjaya S. Gaur, Response Books, A division of SAGE Publications, New Delhi, 2013.
3. “Statistical Analysis Quick Reference Guide Book with SPSS”, Alan C. Elliott and Wayne A. Woodward, Sage Publications, 2007.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I	SPSS Data File and Descriptive Statistics with SPSS			

1.1	Opening a data file in SPSS-SPSS Data Editor-Variable view-Data view- Entering Data-Saving the Data File	4	DEMO	Screen Sharing
1.2	Statistical Analysis-Editing and Manipulating data	4	DEMO	Screen Sharing
1.3	Editing SPSS Output –Copying SPSS Output-Printing from SPSS – Importing data	4	DEMO	Screen Sharing
1.4	Descriptive Statistics-Quantitative data and Qualiitative data	4	DEMO	Screen Sharing
1.5	Measures of Central Tendancy- Measures of Dispersion- Descriptive Statistics with SPSS	3	DEMO	Screen Sharing
	Test	1		
UNIT II COMPARING AVERAGES				
2.1	One sample t test	3	DEMO	Screen Sharing
2.2	Paired sample t test	2	DEMO	Screen Sharing
2.3	Independent sample t test	2	DEMO	Screen Sharing
2.4	Mann Whitney test, Wilcoxon sample test &Kolmogrov Smirnov test	3	DEMO	Screen Sharing
2.5	Z test	3	DEMO	Screen Sharing
	Test	2		
UNIT III ANALYSIS OF VARIANCE AND ASSOCIATION				

TESTS				
3.1	One Way ANOVO	5	DEMO	Screen Sharing
3.2	Post Hoc Tukey Test	5	DEMO	Screen Sharing
3.3	Kruskal Wallis Test	5	DEMO	Screen Sharing
3.4	Chi Square test	4	DEMO	Screen Sharing
	Test	4		
UNIT IV CORRELATION AND REGRESSION ANALYSIS				
4.1	Simple Correlation	4	DEMO	Screen Sharing
4.2	Spearman Rank Correlation	3	DEMO	Screen Sharing
4.3	Kendal Rank Correlation	3	DEMO	Screen Sharing
4.4	Multiple Correlation	2	DEMO	Screen Sharing
4.5	Simple Regression	2	DEMO	Screen Sharing
4.6	Multiple Regression	3	DEMO	Screen Sharing
4.7	CGR	2	DEMO	Screen Sharing
	Test	1		
UNIT V DATA REDUCTION AND SCALE RELIABILITY				
5.1	Data Reduction	5	DEMO	Screen

				Sharing
5.2	Scale Reliability	5	DEMO	Screen Sharing
5.3	KMO	5	DEMO	Screen Sharing
5.4	Rotated Component Matrix	4	DEMO	Screen Sharing
	Test	1		

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

UG CIA Components

		No	s	
C1	- Test (CIA 1)	1	-	10 Mks
C2	- Test (CIA 2)	1	-	10 Mks
C3	- Assignment	1	-	5 Mks
C4	- Open Book Test/PPT	2 *	-	5 Mks
C5	- Quiz	2 *	-	5 Mks
C6	- Attendance		-	5 Mks

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO1	Compile data base and manipulate data, using SPSS and Apply SPSS in computing basic (statistic)	K4,K5	PSO2
CO2	Apply parametric and non-parametric tests, to compare and interpret averages	K4,K5	PSO3
CO3	Perform ANOVA association tests using SPSS	K4,K5	PSO5
CO4	Correlate and regress variables , with SPSS	K4,K5	PSO2
CO5	Extract component matrix, in factor analysis and evaluate data through reliability tests	K4,K5	PSO3

Mapping COs Consistency with PSOs

CO/PSO	PS01	PS02	PS03	PS04	PS05
CO1	2	3	3	2	3
CO2	2	2	3	2	3
CO3	2	2	3	2	3
CO4	2	2	3	2	3
CO5	2	2	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 ♦ Weakly Correlated -**1**

COURSE DESIGNER:

Dr.C.Lucia Vanitha

Forwarded By

HOD'S Signature& Name
Dr.B.Sahayarani Fernando

20%**FATIMA COLLEGE (Autonomous), MADURAI – 625 018****The Research Centre of Commerce****I M.Com****NEW****SEMESTER – II*****For those who joined in 2022 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	22PG2A8	SOFTWARE PACKAGE FOR STATISTICAL ANALYSIS	6 Lab	4

COURSE DESCRIPTION

This course facilitates the students in solving the statistical problems using computers. It also equips and trains the students to use SPSS packages for their research

COURSE OBJECTIVE/S**The course is designed to**

1. Enable the students to get acquainted with SPSS
2. Familiarize with descriptive statistics
3. Enrich with exhaustive knowledge on Diagrams
4. Enhance the proficiency in Non Parametric Tools
5. Enhance the proficiency in correlation and regression analysis

UNIT I

(20 Hours)

Data Handling

Open SPSS data file-Save- Import from other data source- Data entry- Labelling for dummy numbers- recode into same variable- recode into different variable- transpose of data- insert variable and cases- merge variables and cases

UNIT II

(15 HOURS)

Descriptive statistics

Cross Tab, Mean, Median, Mode, SD- Skewness- Kurtosis

UNIT III

(20 HOURS)

Diagrammatic Representation

Simple Bar Diagram- Multiple Bar Diagram- Sub Divided Bar Diagram- Percentage Diagram- Pie Diagram- Frequency Table- Histogram- Scattered Diagram- Box Plot

UNIT IV

(20 HOURS)

Testing of Hypothesis

Parametric- One sample and Two independent sample t test, Paired sample T test- Non Parametric- Garrett Ranking Method-Sign Test- Z Test- F Test

UNIT V

(15 HOURS)

Multivariate analysis

Correlation And Regression- Linear Correlation And Regression- Multiple Regression(Linear)

DYNAMISM (FOR CIA ONLY)

Determination of sample using G-Power.-Jamove

TEXT BOOK:

1. **SPSS for You** , Rajathi & P. Chandran, 2010, MJP Publishers, Chennai

BOOKS FOR REFERENCE:

1. "Statistical Methods for Practice and Research: A Guide to Data Analysis using
2. SPSS", Ajai S. Gaur and Sanjaya S. Gaur, Response Books, A division of SAGE Publications, New Delhi, 2013.
3. "Statistical Analysis Quick Reference Guide Book with SPSS", Alan C. Elliott and Wayne A. Woodward, Sage Publications, 2007.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I Data Handling				
1.1	Open SPSS data file-Save- Import from other data source- Data entry- Labelling for dummy numbers-	4	DEMO	LED TV
1.2	recode into same variable- recode into different variable	4	DEMO	LED TV
1.3	transpose of data	4	DEMO	LED TV
1.4	merge variables and cases	4	DEMO	LED TV
1.5	insert variable and cases	3	DEMO	LED TV
	Test	1		
UNIT II				

Descriptive statistics				
2.1	Cross Tab	3	DEMO	LED TV
2.2	Mean,	2	DEMO	LED TV
2.3	Median, Mode, SD-	2	DEMO	LED TV
2.4	Mode, SD	3	DEMO	LED TV
2.5	Skewness- Kurtosis	3	DEMO	LED TV
	Test	2		
UNIT III Diagrammatic Representation				
3.1	Simple Bar Diagram- Multiple Bar Diagram-- Box Plot	5	DEMO	LED TV
3.2	Sub Divided Bar Diagram- Percentage Diagram	5	DEMO	LED TV
3.3	Pie Diagram- Frequency Table	5	DEMO	LED TV
3.4	Histogram- Scattered Diagram	4	DEMO	LED TV
	Test	1		
UNIT IV Testing of Hypothesis				
4.1	Non Parametric- One sample T test	4	DEMO	LED TV
4.2	Two independent sample t test	3	DEMO	LED TV
4.3	Paired sample T test	3	DEMO	LED TV
4.4	Non Parametric- Garrett Ranking Method	2	DEMO	LED TV
4.5	Sign Test	2	DEMO	LED TV
4.6	Z Test	3	DEMO	LED TV
4.7	F Test	2	DEMO	LED TV

	Test	1		
UNIT V Multivariate analysis				
5.1	Correlation	3	DEMO	LED TV
5.2	Linear Correlation and Reegression	3	DEMO	LED TV
5.3	Regression	4	DEMO	LED TV
5.4	Multiple Regression(Linear)	4	DEMO	LED TV
	Test	1		

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessn nt
	Seminar	Better of W1, W2	M1+M2	MID- SEM TEST				
	5 Mks.	5Mks.	10 Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	-
K3	-	5	4	2 ½	5		5	12.5 %
K4	-	-	3	5	12		12	30 %
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA

Scholastic	35
Non Scholastic	5
	40

UG CIA Components

		No			
		s			
C1	- Test (CIA 1)	1	-	20	Mks
C2	- Test (CIA 2)	1	-	20	Mks
C3	- Assignment	1	-		
C4	- Open Book Test/PPT	2 *	-		
C5	- Quiz	2 *	-		
C6	- Attendance		-		

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
20	20					40	60	100

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO1	Compile data base and manipulate data, using SPSS and Apply SPSS in computing basic (statistic)	K4,K5	PSO2
CO2	Deal with Descriptive Statistics	K4,K5	PSO3
CO3	Represent the data in the form of charts and diagrams	K4,K5	PSO5
CO4	Apply parametric and non-parametric tests, to compare and interpret averages	K4,K5	PSO2
CO5	Correlate and Regress variables using SPSS	K4,K5	PSO3

Mapping COs Consistency with PSOs

CO/PSO	PS01	PS02	PS03	PS04	PS05
CO1	2	3	3	2	3
CO2	2	2	3	2	3
CO3	2	2	3	2	3
CO4	2	2	3	2	3
CO5	2	2	3	2	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	2	3	2	3	3	3
CO2	3	2	3	2	3	3	3
CO3	3	2	3	2	3	3	3
CO4	3	2	3	2	3	3	3
CO5	3	2	3	2	3	3	3

Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2
 ♦ Weakly Correlated -1

COURSE DESIGNER:

Dr.C.Lucia Vanitha

Forwarded By

HOD'S Signature& Name
Dr.B.Sahayarani Fernando

FATIMA COLLEGE (Autonomous), MADURAI – 625 018

The Research Centre of Commerce

I M.Com

OLD

SEMESTER –III

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3A11	Executive Skill Development	6	5

COURSE DESCRIPTION

This Course enables the students to know themselves, to develop their personality and equip them with basic communication skills.

COURSE OBJECTIVES

This course is designed to

1. Realize Self
2. Develop interpersonal skills
3. Cope with stress
4. Impart interview skills
5. enroot the art of leadership.

UNIT –I Personality

(15 HRS)

Meaning of Personality – Nature- Determinants- Types – Self Discovery – Self Consciousness- Self Improvement- Self Esteem- Self Efficacy- Locus of Control – Emotional Intelligence – Assertiveness.

UNIT II: Interpersonal Skills

(20 HRS)

Interpersonal Skills- Interpersonal Behaviour – Interpersonal Relationship – Developing Interpersonal Relationship – Understanding Interpersonal Relationship – Increasing Interpersonal Awareness – Team Dynamics.

UNIT III: Stress**(15 HRS)**

Stress – Meaning – Causes – Types – Coping with Stress- Counselling – Meaning – Assumptions – Goals – Process – Skills required by the Counsellor – Approaches to Counselling.

UNIT IV: Communication**(20 HRS)**

Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion.

UNIT V: Leadership**(20 HRS)**

Leadership – Features of Leadership –Functions of Leadership –Leadership theories – Art of Public Speaking – Time Management.

DYNAMISM (Evaluation Pattern- CIA only)

Automotivation – need –importance – skill – assessing automotivation.

Text Books:

1.Personality Development, Mosam Sinha, Vidushi Bhatnagar, 2019, Aavishkar publisher, NewDelhi.

2.Personality Development, Interpersonal Skills and Career management,C.S.G.Krishnamacharyalu,Lalitha Ramakrishnan Himalaya PublishingHouse,2019

References:

- 1.The Portrait of a complete man, Prem Bhalla, (2018), Pusthak Mahal, NewDelhi.
- 2.The Power of failure, .Charled C Manz, (2018), B K Publication New Delhi.
- 3.Understanding emotional IQ, Jyotsna Cadafy, (2019), Pusthak Mahal, NewDelhi.
- 4.Personality Development, Rajiv K Mishra, (2018), Rupa Publication, NewDelhi.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Personality				
1.1	Meaning of Personality – Nature- Determinants-	3	Lecture	Smart Board
1.2	Types – Self Discovery – Self Consciousness-	4	Lecture	Smart Board
1.3	Self Improvement- Self Esteem- Self Efficacy-	4	Chalk & Talk	Black Board
1.4	Locus of Control – Emotional Intelligence – Assertiveness.	4	Chalk & Talk	Black Board
UNIT -2 Interpersonal Skills				
2.1	Interpersonal Skills- Interpersonal Behaviour	4	Lecture	Smart Board
2.2	Interpersonal Relationship – Developing Interpersonal Relationship	4	Chalk & Talk	Black Board
2.3	Understanding Interpersonal Relationship –	4	Lecture	Smart Board
2.4	Increasing Interpersonal Awareness	4	Lecture	Smart Board
2.5	Team Dynamics	4	Chalk & Talk	Black Board
UNIT III: Stress				
3.1	Stress – Meaning – Causes	3	Chalk &	Black

			Talk	Board
3.2	Types – Coping with Stress	3	Chalk & Talk	Black Board
3.3	Counselling – Meaning – Assumptions	3	Chalk & Talk	Black Board
3.4	Goals – Process – Skills required by the Counsellor	3	Chalk & Talk	Black Board
3.5	Approaches to Counselling.	3	Lecture	PPT
UNIT IV: Communication				
4.1	Communication – Meaning –	4	Chalk & Talk	Black Board
4.2	Features of Communications	4	Chalk & Talk	Black Board
4.3	Kinds of Communications	4	Chalk & Talk	Black Board
4.4	Body Language	4		
4.5	Interview Skills – Group Discussion	4	Chalk & Talk	Black Board
UNIT V: Leadership				
5.1	Leadership – Features of Leadership	4	Chalk & Talk	Black Board
5.2	Functions of Leadership	4	Chalk & Talk	Black Board
5.3	Leadership theories	4	Chalk & Talk	Black Board
5.4	Art of Public Speaking	4	Chalk & Talk	Black Board
5.5	Time Management.	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

Nos

C1 - Test (CIA 1) 1 - 10 Mks

C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2*	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

*The best out of two will be taken into account

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Portray themselves and discover the secret - the power within.	K2	PSO3
CO 2	Enhance interpersonal skills	K3	PSO2&PSO5
CO 3	Identify the causes of stress and to cope up with stress	K3,K4	PSO1& PSO4
CO 4	Foster Communication skills	K3,K4	PSO3&PSO5
CO 5	Prove themselves to be good leaders with art of time management and public speaking.	K4,K5	PSO4&PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3

CO5	3	3	3	3	3
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Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 ♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary

Forwarded By

**HOD'S Signature
& Name**

NEW**10%****FATIMA COLLEGE (Autonomous), MADURAI – 625 018****The Research Centre of Commerce****II M.Com****SEMESTER –III*****For those who joined in 2022 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG3A11	Executive Skill Development	6	5

COURSE DESCRIPTION

This Course enables the students to know themselves, to develop their personality and equip them with basic communication skills.

COURSE OBJECTIVES**This course is designed to**

1. Realize Self
2. Develop interpersonal skills
3. Cope with stress
4. Impart interview skills
5. enroot the art of leadership.

UNIT –I Intra personal skills**(15 HRS)**

Meaning of Personality – Nature- Types – Self Awareness - Self Esteem
- Locus of Control – Emotional Intelligence

UNIT II: Interpersonal Skills**(20 HRS)**

Interpersonal Skills – Interpersonal Relationship – Understanding
Interpersonal Relationship - Developing Interpersonal Relationship —
Increasing Interpersonal Relationship – Team Dynamics.

UNIT III: Stress**(15 HRS)**

Stress – Meaning – Causes – Types – Coping with Stress- Counselling – Meaning –Goals - Basic Counselling skills – Goals – Process

UNIT IV: Communication**(20 HRS)**

Communication – Meaning – Features – Kinds – Body Language – Interview Skills – Group Discussion.

UNIT V: Leadership**(20 HRS)**

Leadership – Features of Leadership –Functions of Leadership –Leadership theories – Art of Public Speaking – Time Management.

DYNAMISM (Evaluation Pattern- CIA only)

Automotivation – need –importance – skills – assessing auto motivation.

Text Books:

1.Personality Development, Mosam Sinha, Vidushi Bhatnagar, 2019, Aavishkar publisher, NewDelhi.

2.Personality Development, Interpersonal Skills and Career management,C.S.G.Krishnamacharyalu,Lalitha Ramakrishnan Himalaya PublishingHouse,2019

References:

- 1.The Portrait of a complete man, Prem Bhalla, (2018), Pusthak Mahal, NewDelhi.
- 2.The Power of failure, .Charled C Manz, (2018), B K Publication New Delhi.
- 3.Understanding emotional IQ, Jyotsna Cadafy, (2019), Pusthak Mahal, NewDelhi.
- 4.Personality Development, Rajiv K Mishra, (2018), Rupa Publication, NewDelhi.

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Intra Personal Skills				
1.1	Meaning of Personality- Nature	3	Lecture	Smart Board
1.2	Types - Self Discovery - Self Consciousness-	4	Lecture	Smart Board
1.3	Self Improvement- Self Esteem- Self Efficacy-	4	Chalk & Talk	Black Board
1.4	Locus of Control - Emotional Intelligence - Assertiveness.	4	Chalk & Talk	Black Board
UNIT -2 Interpersonal Skills				
2.1	Interpersonal Skills- Interpersonal Behaviour	4	Lecture	Smart Board
2.2	Interpersonal Relationship - Developing Interpersonal Relationship	4	Chalk & Talk	Black Board
2.3	Understanding Interpersonal Relationship -	4	Lecture	Smart Board
2.4	Increasing Interpersonal Awareness	4	Lecture	Smart Board
2.5	Team Dynamics	4	Chalk & Talk	Black Board
UNIT III: Stress				

3.1	Stress – Meaning – Causes	3	Chalk & Talk	Black Board
3.2	Types – Coping with Stress	3	Chalk & Talk	Black Board
3.3	Counselling – Meaning – Assumptions	3	Chalk & Talk	Black Board
3.4	Goals – Process – Skills required by the Counsellor	3	Chalk & Talk	Black Board
3.5	Approaches to Counselling.	3	Lecture	PPT
UNIT IV: Communication				
4.1	Communication – Meaning –	4	Chalk & Talk	Black Board
4.2	Features of Communications	4	Chalk & Talk	Black Board
4.3	Kinds of Communications	4	Chalk & Talk	Black Board
4.4	Body Language	4		
4.5	Interview Skills – Group Discussion	4	Chalk & Talk	Black Board
UNIT V: Leadership				
5.1	Leadership – Features of Leadership	4	Chalk & Talk	Black Board
5.2	Functions of Leadership	4	Chalk & Talk	Black Board
5.3	Leadership theories	4	Chalk & Talk	Black Board
5.4	Art of Public Speaking	4	Chalk & Talk	Black Board
5.5	Time Management.	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

PG CIA Components

Nos

C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	2*	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Seminar	1	-	5 Mks
C6	-	Attendance		-	5 Mks

*The best out of two will be taken into account

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Portray themselves and discover the secret - the power within.	K2	PSO3
CO 2	Enhance interpersonal skills	K3	PSO2&PSO5
CO 3	Identify the causes of stress and to cope up with stress	K3,K4	PSO1& PSO4
CO 4	Foster Communication skills	K3,K4	PSO3&PSO5
CO 5	Prove themselves to be good leaders with art of time management and public speaking.	K4,K5	PSO4&PSO5

Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	3	3	3	3

CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	3	3	3	2
CO2	3	3	3	3	3	3	2
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	2

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 ♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary

Forwarded By

**HOD'S Signature
& Name**

FATIMA COLLEGE (Autonomous), MADURAI – 625 018

The Research Centre of Commerce

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OLD

SEMESTER –IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4A13	CORPORATE ACCOUNTING	6	5

COURSE DESCRIPTION

This course enables the students to know about the principles involved in the maintenance of company law and to provide the students the knowledge to recent developments in corporate accounting.

Course Objective

This course is designed to

1. Prepare account for the procedural process involved in issue of shares, preference shares and forfeiture of shares.
2. Assist in the preparation of company final Accounts
3. Prepare accounts in case of amalgamation in the nature of purchase and merger
4. Train to prepare the Accounts of Holding Company

UNITS

UNIT I COMPANY ACCOUNTS

[15 HRS.]

Company Accounts – issue of shares and debentures – redemption of preference shares and debentures – profit prior to incorporation – under writing

UNIT II FINAL ACCOUNTS

[15 HRS.]

Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general and schedule VI to the Companies Act in particular).

UNIT III AMALGAMATION, ABSORPTION AND RECONSTRUCTION [20 HRS.]

Amalgamation, absorption and reconstruction – both internal and external – scheme of reconstruction.

UNIT IV VALUATION OF GOODWILL AND SHARES AND LIQUIDATION [25 HRS.]

Valuation of goodwill and shares- Liquidation – Statement of affairs (including deficiency or surplus account) and preparation of liquidator's final statement of account.

UNIT V HOLDING COMPANIES

[15 HRS.]

Holding companies and consolidated accounts – consolidation of profit and loss accounts – consolidation in case of vertical group – Reciprocal stock Holding – Consolidated balance sheet.

UNIT VI : DYNAMISM (for CIA only)

Human Resource Accounting (Theory only)

Text Book:

1. Advanced Accountancy, R.L. Gupta and M. Radhaswamy, Sultan Chand & Sons, 13th revised Latest edition

REFERENCES:

1. **Advanced Accountancy**, T.S. Reddy & A. Murthy, Margum Publications, Latest edition
2. **Advanced Accounting** Vol II, S.N. Maheswari, Vikas publications Pvt Ltd., Latest edition

3. **Advanced Accounting** , S.P.Jain and K.L.Narang, Kalyani Publishers, Latest edition
4. **Corporate Accounting**, B.S. Raman, United Publishers, Latest edition
5. Advanced Accounting: Corporate Accounting, Ashok Sehgal& Deepak Sehgal, Taxmann, Latest edition

Digital Open Educational Resources (DOER)

1.<http://www.universityofcalicut.info/>

2.[https://gurukpo.com/Content/B.Com/Corporate Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 COMPANY ACCOUNTS				
1.1	Company Accounts – issue of shares and debentures	2	Chalk & Talk	Black Board
1.2	Redemption of Preference Shares and Debentures	3	Chalk & Talk	Black Board
1.3	Profit Prior to Incorporation	3	Chalk & Talk	Black Board
1.4	Under Writing	3	Chalk & Talk	Black Board
UNIT -II FINAL ACCOUNTS				
2.1	Meaning of final accounts	2	Chalk & Talk	Black Board
2.2	Format of final accounts	3	Chalk & Talk	Black Board
2.3	Preparation of final accounts of companies	3	Chalk & Talk	Black Board

2.4	Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general	3	Chalk & Talk	Black Board
2.5	Preparation of final accounts of companies(having regard to the Companies Act in particular).	3	Chalk & Talk	Black Board

UNIT -III AMALGAMATION, ABSORPTION AND RECONSTRUCTION

3.1	Amalgamation	4	Chalk & Talk	Black Board
3.2	absorption	2	Chalk & Talk	Black Board
3.3	reconstruction	2	Chalk & Talk	Black Board
3.4	Internal Reconstruction	2	Chalk & Talk	Black Board
3.5	External Reconstruction	4	Chalk & Talk	Black Board
3.6	Scheme of Reconstruction	2	Chalk & Talk	Black Board

UNIT-IV-VALUATION OF GOODWILL AND SHARES AND LIQUIDATION

4.1	Valuation of goodwill and shares	7	Chalk & Talk	Black Board
4.2	Liquidation – Statement of affairs	4	Chalk & Talk	Black Board
4.3	Liquidation – Statement of affairs (including deficiency or surplus account)	3	Chalk & Talk	Black Board
4.4	preparation of liquidator's final statement of account.	3	Chalk & Talk	Black Board

UNIT V HOLDING COMPANIES				
5.1	Holding companies and consolidated accounts	4	Chalk & Talk	Black Board
5.2	consolidation of profit and loss accounts	4	Chalk & Talk	Black Board
5.3	consolidation in case of vertical group	4	Chalk & Talk	Black Board
5.4	Reciprocal stock Holding	4	Chalk & Talk	Black Board
5.5	Consolidated balance sheet	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	12.5-
K3	-	5	4	2 ½	5		5	12.5
K4	-	-	3	5	12		12	30
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos
C1	-	Test (CIA 1)	1	- 10 Mks
C2	-	Test (CIA 2)	1	- 10 Mks
C3	-	Assignment	1	- 5 Mks
C4	-	Open Book Test/PPT	2 *	- 5 Mks
C5	-	Quiz	2 *	- 5 Mks
C6	-	Attendance		- 5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares	K2	PSO 3

CO 2	Facilitate corporate, in preparing final accounts	K2, K3	PSO 3& PSO 4
CO 3	Prepare the merged accounts of pooled companies	K3, K4, K5	PSO4 & PSO 6
CO 4	Value shares of goodwill, based on the typicality of each company	K3, K4	PSO2 ,PSO 3
CO 5	Prepare Accounts of Holding Companies	K3, K4 ,K5	PSO 4 & PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	2	3
CO2	3	3	2	3	3	3	3
CO3	3	3	3	3	2	3	2
CO4	2	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 ♦ Weakly Correlated -**1**

COURSE DESIGNER:

1.Dr. Mrs.B.SAHAYARANI FERNANDO

Forwarded By

**HOD'S Signature
& Name**

NEW

20%

FATIMA COLLEGE (Autonomous), MADURAI – 625 018
The Research Centre of Commerce
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SEMESTER –IV

For those who joined in 2019 onwards

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4A13	CORPORATE ACCOUNTING	6	5

COURSE DESCRIPTION

This course enables the students to know about the principles involved in the maintenance of company law and to provide the students the knowledge to recent developments in corporate accounting.

Course Objective

This course is designed to

1. Prepare account for the procedural process involved in issue of shares, preference shares and forfeiture of shares.
2. Assist in the preparation of company final Accounts
3. Prepare accounts in case of amalgamation in the nature of purchase and merger
4. Train to prepare the Accounts of Holding Company

UNITS

UNIT I COMPANY ACCOUNTS

[15 HRS.]

Company Accounts – issue of shares and debentures – redemption of preference shares and debentures – profit prior to incorporation – under writing

UNIT II FINAL ACCOUNTS

[15 HRS.]

Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general and schedule VI to the Companies Act in particular).

UNIT III AMALGAMATION, ABSORPTION AND RECONSTRUCTION [20 HRS.]

Amalgamation, absorption, and reconstruction- **Amalgamation in the nature of merger and Purchase** – both internal and external – scheme of reconstruction.

UNIT IV VALUATION OF GOODWILL AND SHARES AND LIQUIDATION [25 HRS.]

Valuation of goodwill and shares- Liquidation – Statement of affairs (including deficiency or surplus account) and preparation of liquidator's final statement of account.

UNIT V HOLDING COMPANIES

[15 HRS.]

Holding companies and consolidated accounts – consolidation of profit and loss accounts – consolidation in case of vertical group – Reciprocal stock Holding – Consolidated balance sheet.

UNIT VI : DYNAMISM (for CIA only)

Human Resource Accounting (Theory only)

Text Book:

1. Advanced Accountancy, R.L. Gupta and M. Radhaswamy, Sultan Chand & Sons, 13th revised Latest edition

REFERENCES:

1. **Advanced Accountancy**, T.S. Reddy & A. Murthy, Margum Publications, Latest edition
2. **Advanced Accounting** Vol II, S.N. Maheswari, Vikas publications Pvt Ltd., Latest edition

3. **Advanced Accounting** , S.P.Jain and K.L.Narang, Kalyani Publishers, Latest edition
4. **Corporate Accounting**, B.S. Raman, United Publishers, Latest edition
5. **Advanced Accounting: Corporate Accounting**, Ashok Sehgal& Deepak Sehgal, Taxmann, Latest edition

Digital Open Educational Resources (DOER)

1.<http://www.universityofcalicut.info/>

2.[https://gurukpo.com/Content/B.Com/Corporate Accounting\(B.Com\)P-1.pdf](https://gurukpo.com/Content/B.Com/Corporate_Accounting(B.Com)P-1.pdf)

COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 COMPANY ACCOUNTS				
1.1	Company Accounts – issue of shares and debentures	2	Chalk & Talk	Black Board
1.2	Redemption of Preference Shares and Debentures	3	Chalk & Talk	Black Board
1.3	Profit Prior to Incorporation	3	Chalk & Talk	Black Board
1.4	Under Writing	3	Chalk & Talk	Black Board
UNIT -II FINAL ACCOUNTS				
2.1	Meaning of final accounts	2	Chalk & Talk	Black Board
2.2	Format of final accounts	3	Chalk & Talk	Black Board
2.3	Preparation of final accounts of companies	3	Chalk & Talk	Black Board

2.4	Preparation of final accounts of companies (having regard to the provisions of Companies Act 1956 in general	3	Chalk & Talk	Black Board
2.5	Preparation of final accounts of companies(having regard to the Companies Act in particular).	3	Chalk & Talk	Black Board

UNIT -III AMALGAMATION, ABSORPTION AND RECONSTRUCTION

3.1	Amalgamation	4	Chalk & Talk	Black Board
3.2	absorption	2	Chalk & Talk	Black Board
3.3	reconstruction	2	Chalk & Talk	Black Board
3.4	Internal Reconstruction	2	Chalk & Talk	Black Board
3.5	External Reconstruction	4	Chalk & Talk	Black Board
3.6	Scheme of Reconstruction	2	Chalk & Talk	Black Board

UNIT-IV-VALUATION OF GOODWILL AND SHARES AND LIQUIDATION

4.1	Valuation of goodwill and shares	7	Chalk & Talk	Black Board
4.2	Liquidation – Statement of affairs	4	Chalk & Talk	Black Board
4.3	Liquidation – Statement of affairs (including deficiency or surplus account)	3	Chalk & Talk	Black Board
4.4	preparation of liquidator's final statement of account.	3	Chalk & Talk	Black Board

UNIT V HOLDING COMPANIES				
5.1	Holding companies and consolidated accounts	4	Chalk & Talk	Black Board
5.2	consolidation of profit and loss accounts	4	Chalk & Talk	Black Board
5.3	consolidation in case of vertical group	4	Chalk & Talk	Black Board
5.4	Reciprocal stock Holding	4	Chalk & Talk	Black Board
5.5	Consolidated balance sheet	4	Chalk & Talk	Black Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Seminar	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5Mks.	10Mks	15 Mks	35 Mks.	5 Mks.	40Mks.	
K2	5	-	-	2 ½	-		-	12.5-
K3	-	5	4	2 ½	5		5	12.5
K4	-	-	3	5	12		12	30
K5	-	-	3	5	9		9	22.5%
Non Scholastic	-	-	-	-	9		9	22.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos
C1	-	Test (CIA 1)	1	- 10 Mks
C2	-	Test (CIA 2)	1	- 10 Mks
C3	-	Assignment	1	- 5 Mks
C4	-	Open Book Test/PPT	2 *	- 5 Mks
C5	-	Quiz	2 *	- 5 Mks
C6	-	Attendance		- 5 Mks

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Account for the procedural process involved issue of shares and forfeiture in redemption of preference shares	K2	PSO 3

CO 2	Facilitate corporate, in preparing final accounts	K2, K3	PSO 3& PSO 4
CO 3	Prepare the merged accounts of pooled companies	K3, K4, K5	PSO4 & PSO 6
CO 4	Value shares of goodwill, based on the typicality of each company	K3, K4	PSO2 ,PSO 3
CO 5	Prepare Accounts of Holding Companies	K3, K4 ,K5	PSO 4 & PSO6

Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	2	3
CO2	3	3	2	3	3
CO3	3	3	3	3	2
CO4	2	3	3	3	3
CO5	3	2	3	3	3

Mapping COs Consistency with POs

CO/ PO	PO 1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	2	3
CO2	3	3	2	3	3	3	3
CO3	3	3	3	3	2	3	2
CO4	2	3	3	3	3	3	3
CO5	3	2	3	3	3	3	3

Note: ♦ Strongly Correlated – **3** ♦ Moderately Correlated – **2**
 ♦ Weakly Correlated - **1**

COURSE DESIGNER:

1.Dr. V.Suganya

Forwarded By

**HOD'S Signature
& Name**

Fatima College (Autonomous), Madurai – 625 018

The Research Centre of Commerce

II M.Com.,

SEMESTER – IV

For those who joined in 2019 onwards

ELECTIVE PAPER

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/ WEEK	CREDITS
PACO	19PG4AE4	SPECIAL ACCOUNTS	4	4

Course Description

This course emphasizes the construction of final Accounts of Banking Insurance Companies and Public Utility Concern

Course Objective:

This course is designed to

1. Develop and understand the preparation of final accounts of banking companies.
2. Record the transactions of life and general insurance companies.
3. Acquire thorough knowledge in preparing the accounts of public utility concern.

UNITS

UNIT I: BANK ACCOUNTS (Profit and Loss account) (12 Hours)

Introduction – Business of banking companies – legal requirements – preparation of profit and loss account – Guidelines of RBI for Profit and Loss account

UNIT II: BANK ACCOUNTS (Balance Sheet) (12 Hours)

Balance Sheet – Guidelines of RBI for Balance sheet – items requiring special attention in preparation of final accounts.

UNIT III: LIFE INSURANCE COMPANY ACCOUNTS (12 Hours)

Introduction – types of Insurance – accounts of life insurance business – statutory books – preparation of final accounts – revenue a/c – Net Revenue Account and Balance Sheet - Valuation Balance Sheet

UNIT IV: GENERAL INSURANCE COMPANY ACCOUNTS (12 Hours)

Accounts of General insurance companies – Reinsurance – Computation of Reserve for unexpired risk – Preparation of final accounts – Fire and Marine Insurance.

UNIT V: DOUBLE ACCOUNTS SYSTEM (12 Hours)

Introduction – difference between double and single account system – difference between double entry and double account system – replacement of assets- computation of capital base – preparation of final accounts of public utility concerns.

Text Book:

1. **Advanced Accountancy**, R.L.Gupta and M.Radhaswamy, Sultan Chand & Sons, Latest edition

Books for Reference:

1. **Advanced Accountancy**, T.S. Reddy & A. Murthy, Margum Publications, Latest edition.
2. **Advanced Accounting** Vol. II, S.N. Maheswari, Vikas Publications Pvt. Ltd., Latest edition
3. **Advanced Accounting**, S.P.Jain and K.L.Narang , Kalyani Publishers, Latest edition.
4. **Corporate Accounting**, B.S .Raman, United Publishers, Latest edition
5. **Advanced Accounting: Corporate Accounting**, Ashok Sehgal & Deepak Sehgal , Taxmann, Latest edition.

COURSE CONTENTS & LECTURE SCHEDULE

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT - I Bank Accounts (Profit and Loss Account)				
1.1	Meaning, Scope	3	Google Meet	Word Doc
1.2	Legal Requirements	4	Google Meet	Word Doc
1.3	Preparation of Profit and Loss Account	3	Google Meet	Word Doc
	Written Test	1		
UNIT - II Bank Accounts (Balance Sheet)				
2.1	Legal Requirements	4	Google Meet	Word Doc
2.2	Preparation of Balance Sheet	4	Google Meet	Word Doc
2.3	Special Items	4	Google Meet	Word Doc
UNIT - III Life Insurance Company Accounts				
3.1	Life Insurance Company Accounts	4	Google Meet	Word Doc
3.2	Revenue Account	4	Google Meet	Word Doc
3.3	Net Revenue Account	3	Google Meet	Word Doc
	T1	1		
UNIT - IV General Insurance Company Accounts				
4.1	General Insurance Company Accounts	4	Google Meet	Word Doc
4.2	Re-insurance	4	Google Meet	Word Doc
4.3	Preparation of Final Accounts	4	Google Meet	Word Doc

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT - V Double Account System				
5.1	Double Account System	3	Google Meet	Word Doc
5.2	Double Account Vs. Single Account	2	Google Meet	Word Doc
5.3	Capital Base	2	Google Meet	Word Doc
5.4	Preparation of Final Accounts	4	Google Meet	Word Doc
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session-wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos				
C1	-	Test (CIA 1)	1	-	10	Mks		
C2	-	Test (CIA 2)	1	-	10	Mks		
C3	-	Assignment	1	-	5	Mks		
C4	-	Open Book Test/PPT	2 *	-	5	Mks		
C5	-	Quiz	2 *	-	5	Mks		
C6	-	Attendance		-	5	Mks		

COURSE OUTCOMES

On the successful completion of the course, students will be able to:

NO.	COURSE OUTCOMES	KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)	PSOs ADDRESSED
CO 1	Identify legal requirements for Banking Accounts and classify advances by Banks.	K2	
CO 2	Prepare final accounts of Banks and interpret them in real business world.	K3, K4	
CO 3	list out and prepare revenue accounts as per the new Insurance Regulations.	K2, K5	
CO 4	Formulate final accounts for Life and General Insurance companies.	K3, K4	
CO 5	Concerns find out the balance in Capital account and prepare General Balance Sheet of Public Utility	K3, K4	

Mapping of COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

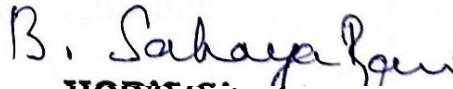
Note: ♦ Strongly Correlated – 3 ♦ Moderately Correlated – 2

♦ Weakly Correlated -1

COURSE DESIGNER:

1. Ms. P. Kalaiselvi

Forwarded By


HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO
HOD & ASSOCIATE PROFESSOR
DEPARTMENT OF COMMERCE
FATIMA COLLEGE
MADURAI - 625 018

FATIMA COLLEGE (AUTONOMOUS), MARY LAND, MADURAI -18

M.Com., - Semester –III

ELECTIVE PAPER

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
PACO	19PG4AE4	Special Accounts	4	4

Course Description

This course emphasizes the construction of final Accounts of Banking Insurance Companies and Public Utility Concern

Course Objective:

This course is designed to

1. Develop and understand the preparation of final accounts of banking companies
2. Record the transactions of life and general insurance companies
3. Acquire thorough knowledge in preparing the accounts of public utility concern

Course Outcome:

On completion of the course the student shall be able to

CO	Course Outcome	Level
CO1	Identify legal requirements for Banking Accounts and classify advances by Banks	K2
CO2	Prepare final accounts of Banks and interpret them in real business world	K3, K4
CO3	list out and prepare revenue accounts as per the new Insurance Regulations	K2,K5
CO4	Formulate final accounts for Life and General Insurance companies	K3,K4
CO5	Understand the methods of changing prices using CPP, CCA and hybrid methods thus accounting for inflation	K3,K4

UNIT I BANK ACCOUNTS (Profit and Loss account) (12Hours)

Introduction– Business of banking companies–legal requirements–preparation of profit and loss account– Guidelines of RBI for Profit and Loss account

UNIT II BANK ACCOUNTS (Balance Sheet) (12 Hours)

Balance Sheet– Guidelines of RBI for Balance sheet– items requiring special attention in preparation of final accounts

UNIT III LIFE INSURANCE COMPANY ACCOUNTS (12Hours)

Introduction–types of Insurance–accounts of life insurance business–statutory books –preparation of final accounts– revenue a/c – Net Revenue Account and Balance Sheet-Valuation Balance Sheet

UNIT IV GENERAL INSURANCE COMPANY ACCOUNTS (12Hours)

Accounts of General insurance companies- Reinsurance-Computation of Reserve for unexpired risk –Preparation of final accounts-Fire and Marine Insurance.

UNIT V INFLATION ACCOUNTING (12Hours)

Methods of accounting for changing prices- Adjustment for general price changes(CPP)- C.P.P method of preparing financial statements- Procedure for converting balance sheets- Current cost accounting methods- Hybrid Method.

UNIT VI Indian Accounting Standards

Meaning – Objective - Benefits

Text Book:

1. **Advanced Accountancy**, R.L.Gupta and M.Radhaswamy,
Sultan Chand & Sons, Latest edition

Books for Reference:

1. **Advanced Accountancy**, T.S. Reddy &A. Murthy,
Margum Publications, Latest edition
2. **Advanced Accounting** Vol II, S.N.Maheswari, Vikas
publications Pvt Ltd., Latest edition
3. **Advanced Accounting**, S.P.Jain and K.L.Narang, Kalyani

, Latest edition

4. **Corporate Accounting**, B.S.Raman, United Publishers, Latest edition

5. **Advanced Accounting:**

Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, Latest edition.

Module No.	Topic	No. of Lectures	Content Delivery Method	Teaching Aids
UNIT I Bank Accounts (Profit and Loss Account)				
1.1	Meaning , Scope	3	Chalk & Talk	Black Board
1.2	Legal Requirements	4	Chalk & Talk	Black Board
1.3	Preparation of Profit and Loss Account	3	Chalk & Talk	Black Board
	Written Test	1		
UNIT II Bank Accounts (Balance Sheet)				
2.1	Legal Requirements	4	Chalk & Talk	Black Board
2.2	Preparation of Balance Sheet	4	Chalk & Talk	Black Board
2.3	Special Items	4	Chalk & Talk	Black Board
UNIT III Life Insurance Company Accounts				
3.1	Life Insurance Company Accounts	4	Chalk & Talk	Black Board
3.2	Revenue Account	4	Chalk & Talk	Black Board
3.3	Net Revenue Account	3	Chalk & Talk	Black Board
	T1	1		
UNIT IV General Insurance Company Accounts				
4.1	General Insurance Company Accounts	4	Chalk & Talk	Black Board
4.2	Re-insurance	4	Chalk & Talk	Black Board
4.3	Preparation of Final Accounts	4	Chalk & Talk	Black Board

UNIT V Inflation accounting				
5.1	Methods of accounting for changing prices- - - Hybrid Method Double Account System	3	Chalk & Talk	Black Board
5.2	Adjustment for general price changes(CPP)-	2	Chalk & Talk	Black Board
5.3	Procedure for converting balance sheets- Current cost accounting methods	2	Chalk & Talk	Black Board
5.4	C.P.P method of preparing financial statements- hybrid accounting	4	Chalk & Talk	Black Board
	T2	1	Written Test	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MID-SEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
K1	5	-	-	2 ½	7.5	-	7.5	18.75 %
K2	-	5	4	2 ½	11.5	-	11.5	28.75 %
K3	-	-	3	5	8	-	8	20 %
K4	-	-	3	5	8	-	8	20 %
Non Scholastic	-	-	-	-		5	5	12.5 %
Total	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

EVALUATION PATTERN

SCHOLASTIC					NON - SCHOLASTIC	MARKS		
C1	C2	C3	C4	C5	C6	CIA	ESE	Total
10	10	5	5	5	5	40	60	100

UG CIA Components

				Nos	
C1	-	Test (CIA 1)	1	-	10 Mks
C2	-	Test (CIA 2)	1	-	10 Mks
C3	-	Assignment	1	-	5 Mks
C4	-	Open Book Test/PPT	2 *	-	5 Mks
C5	-	Quiz	2 *	-	5 Mks
C6	-	Attendance		-	5 Mks

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Mapping of COs with PSOs

CO/ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	3	1
CO3	3	3	2	3	2
CO4	3	2	2	2	3
CO5	2	3	3	3	3

Mapping of COs with POs

CO/ PSO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1	3	3	3	2	3	3	3
CO2	3	2	3	3	2	3	3
CO3	3	3	2	3	3	3	2
CO4	3	3	3	3	3	2	3
CO5	3	3	3	3	3	3	3

Note: ♦ Strongly Correlated – **3**

♦ Moderately Correlated – **2**

♦ Weakly Correlated -**1**

COURSE DESIGNER:

1. Ms. P.KALAI SELVI

Forwarded By

HOD'S Signature

& Name