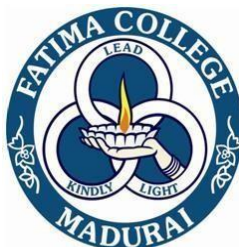


# FATIMA COLLEGE (AUTONOMOUS)



Re-Accredited with "A++" Grade by NAAC (4<sup>th</sup> Cycle)  
Mary land, Madurai- 625 018, Tamil Nadu, India

**NAME OF THE DEPARTMENT : Commerce**

**NAME OF THE PROGRAMME : B.Com**

**PROGRAMME CODE : UAC0**

**ACADEMIC YEAR : 2022 -2023**

## **VISION OF THE DEPARTMENT**

Inspire and empower women to become self-sustained and innovative leaders in the field of Commerce and Computer Applications 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)**

<b>PEO 1</b>	Our graduates will be academic, digital and information literates; creative, inquisitive, innovative and desirous for the “more” in all aspects
<b>PEO 2</b>	They will be efficient individual and team performers, exhibiting progress, flexibility, transparency and accountability in their professional work
<b>PEO 3</b>	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
<b>PEO 4</b>	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:

<b>I. SOCIAL COMPETENCE</b>	
<b>GA 1</b>	Deep disciplinary expertise with a wide range of academic and digital literacy
<b>GA 2</b>	Hone creativity, passion for innovation and aspire excellence
<b>GA 3</b>	Enthusiasm towards emancipation and empowerment of humanity
<b>GA 4</b>	Potentials of being independent
<b>GA 5</b>	Intellectual competence and inquisitiveness with problem solving abilities befitting the field of research
<b>GA 6</b>	Effectiveness in different forms of communications to be employed in personal and professional environments through varied platforms
<b>GA 7</b>	Communicative competence with civic, professional and cyber dignity and decorum
<b>GA 8</b>	Integrity respecting the diversity and pluralism in societies, cultures and religions
<b>GA 9</b>	All – inclusive skill- sets to interpret, analyse and solve social and environmental issues in diverse environments
<b>GA 10</b>	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
<b>GA 11</b>	Finesse to co-operate exhibiting team-spirit while working in groups to achieve goals
<b>GA 12</b>	Dexterity in self-management to control their selves in attaining the kind of life that they dream for
<b>GA 13</b>	Resilience to rise up instantly from their intimidating setbacks
<b>GA 14</b>	Virtuosity to use their personal and intellectual autonomy in being life-long learners
<b>GA 15</b>	Digital learning and research attributes
<b>GA 16</b>	Cyber security competence reflecting compassion, care and concern towards the marginalised
<b>GA 17</b>	Rectitude to use digital technology reflecting civic and social responsibilities in local, national and global scenario
<b>II. PROFESSIONAL COMPETENCE</b>	
<b>GA 18</b>	Optimism, flexibility and diligence that would make them professionally competent
<b>GA 19</b>	Prowess to be successful entrepreneurs and employees of trans-national societies
<b>GA 20</b>	Excellence in Local and Global Job Markets
<b>GA 21</b>	Effectiveness in Time Management
<b>GA 22</b>	Efficiency in taking up Initiatives
<b>GA 23</b>	Eagerness to deliver excellent service
<b>GA 24</b>	Managerial Skills to Identify, Commend and tap Potentials



### III. ETHICAL COMPETENCE

<b>GA 25</b>	Integrity and discipline in bringing stability leading a systematic life promoting good human behaviour to build better society
<b>GA 26</b>	Honesty in words and deeds
<b>GA 27</b>	Transparency revealing one's own character as well as self-esteem to lead a genuine and authentic life
<b>GA 28</b>	Social and Environmental Stewardship
<b>GA 29</b>	Readiness to make ethical decisions consistently from the galore of conflicting choices paying heed to their conscience
<b>GA 30</b>	Right life skills at the right moment

### PROGRAMME OUTCOMES (PO)

The Learners will be able to

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

**B.Com PROGRAMME**

**FATIMA COLLEGE (AUTONOMOUS), MADURAI-18**

**DEPARTMENT OF COMMERCE**

*For those who joined in June 2022 onwards*

**PROGRAMME CODE: UACO**

**PART - I - TAMIL / FRENCH / HINDI- 6 CREDITS**

**PART - I - TAMIL**

**Offered by the Research Centre of Tamil**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
	I	19TL1S1	Language-Tamil	5	3	40	60	100
	II	19TL2S2	Language - Tamil	5	3	40	60	100
<b>TOTAL</b>				<b>10</b>	<b>6</b>			

**PART - I - FRENCH**

**Offered by The Department of French**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
	I	19R1SLC1	PART 1 LANGUAGE FRENCH - LE NIVEAU INTRODUCTIF	5	3	40	60	100
	II	19R2SLC2	PART 1 LANGUAGE FRENCH - LE NIVEAU DÉCOUVERTE	5	3	40	60	100
<b>TOTAL</b>				<b>10</b>	<b>6</b>			

### PART - I - HINDI

Offered by The Department of Hindi

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. MKs
	I	19D1SLC1	PART 1 LANGUAGE HINDI - बोलचालकीहहिं ी	5	3	40	60	100
	II	19D2SLC2	PART 1 LANGUAGE HINDI - कार्ालर्ीनह हिं ी	5	3	40	60	100
<b>TOTAL</b>				<b>10</b>	<b>6</b>			

### PART - II - ENGLISH - 12 CREDITS

Offered by The Research Centre of English

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ES E Mks	TOT. MKs
	I	19E1LB1	BASIC COMMUNICATIVE ENGLISH	5	3	40	60	100
		19E1LI1	INTERMEDIATE COMMUNICATIVE ENGLISH					
		19E1LA1	ADVANCED COMMUNICATIVE ENGLISH					
	II	19E2LB2	ENGLISH COMMUNICATION SKILLS	5	3	40	60	100
		19E2LI2	ENGLISH FOR EMPOWERMENT					
		19E2LA2	ENGLISH FOR CREATIVE					

			WRITING					
	III	19E3LC3	ENGLISH FOR DIGITAL ERA	5	3	40	60	100
	IV	19E4LC4	ENGLISH FOR INTEGRATED DEVELOPMENT	5	3	40	60	100
<b>TOTAL</b>				<b>20</b>	<b>12</b>			

**PART - III -MAJOR, ALLIED & ELECTIVES - 101 CREDITS**

**MAJOR CORE COURSES INCLUDING PRACTICALS : 66 CREDITS**

S. No	SEM	COURSE CODE	COURSE TITLE	HR S	CRE DITS	CIA Mk s	ES E Mk s	TOT . MKs
	I	19A1CC1	Principles of Accounting	6	4	40	60	100
		19A1CC2	Business Communication	6	4	40	60	100
	II	19A2CC3	Financial Accounting	6	4	40	60	100
		19A2CC4	Modern Marketing	6	4	40	60	100
	III	19A3CC5	Advanced Accounting	6	4	40	60	100
		19A3CC6	Cost Accounting concepts	6	4	40	60	100
		19A3CC7	Practical Banking	5	3	40	60	100
	IV	19A4CC8	Partnership Accounting	6	4	40	60	100
		21A4CC9	Cost Accounting Methods	6	4	40	60	100

		19A4CC10	Principles and Practice of Management	5	3	40	60	100
	V	19A5CC11	Corporate Accounting	5	4	40	60	100
		19A5CC12	Company Law	5	4	40	60	100
		19A5CC13	Income Tax law & Practice	5	4	40	60	100
		19A5CC14	Financial accounting software package	5	4	40	60	100
	VI	19A6CC15	Advanced Corporate Accounting	5	4	40	60	100
		19A6CC16	Goods &Services Tax and Customs Act	5	4	40	60	100
		19A6CC17	Business Law	5	4	40	60	100
TOTAL				93	66			

#### ALLIED COURSES- 20 CREDITS

S.NO	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mk s	ESE Mk s	TOT . MKs
	I	19A1AC1	Statistical Methods	5	5	40	60	100
	II	19A2AC2	Business Mathematics	5	5	40	60	100
	III	21A3ACE3	Principles of Financial Accounting and Accounting Package (Theory + Practicals)	3+2	5	40	60	100

	IV	21A4ACE4	Accounting for Decision Making	5	5	40	60	100
<b>TOTAL</b>				<b>20</b>	<b>20</b>			

### **ELECTIVES -15 CREDITS**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
	V	19A5ME1/ 19A5ME2	Quantitative Techniques  OR  Research methodology	5	5	40	60	100
	VI	19A6ME3 / 19A6ME4	Management Accounting  OR  Human Resource Management	5	5	40	60	100
		19A6ME5 / 19A6ME6	Auditing  OR  Commercial Law	5	5	40	60	100
TOTAL				15	15			

**PART - IV - 20 CREDITS**

- **VALUE EDUCATION**
- **ENVIRONMENTAL AWARENESS**
- **GENDER STUDIES**
- **NON-MAJOR ELECTIVE**
- **SKILL BASED COURSES**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
1.	I	21G1VE	Personal Values	1	1	40	60	100
2.		19A1NME	Fundamentals of Financial Accounting	2	2	40	60	100
3.	II	21G2VE	Values for life	1	1	40	60	100
4.		19A2NME	Fundamentals of Financial Accounting	2	2	40	60	100
5.	III	21G3ES	Environmental studies	1	1	40	60	100
6.		19A3SB1	Self Management Skills	2	2	40	60	100
7.	IV	21G4GS	Gender Studies	1	1	40	60	100
8.		19A4SB2	Interpersonal skills	2	2	40	60	100
9.	V	19A5SB3	Leadership Skills	2	2	40	60	100
10.		19A5SB4/ 21A5SB4 (2021-22)	Soft Skills	2	2	40	60	100

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDITS	CIA Mks	ESE Mks	TOT. Mks
11.	VI	19A6SB5	Stress and Time management	2	2	40	60	100
12.		19A6SB6	Career management	2	2	40	60	100
TOTAL				20	20			

**PART - V - 1 CREDIT**

**OFF-CLASS PROGRAMMES - ALL PART-V**

**SHIFT - I**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDIT	TOT. Mks
1.	I - IV	21S4PED	Physical Education	30/ SEM	1	100
2.		21S4NSS	NSS			
3.		21S4NCC	NCC			
4.		21S4WEC	Women Empowerment Cell			
5.		21S4ACUF	AICUF			



**SHIFT - II**

S.No	SEM.	COURSE CODE	COURSE TITLE	HRS	CREDIT	TOT. Mks
1.	I - IV	21S4PED	Physical Education	30/ SEM	1	100
2.		21S4YRC	Youth Red Cross			
3.		21S4NSS	NSS			
4.		21S4RTC	Rotaract			
5.		21S4WEC	Women Empowerment Cell			
6.		21S4ACUF	AICUF			

**OFF-CLASS PROGRAMMES****ADD-ON COURSES**

COURSE CODE	COURSE TITLE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA Mks	ESSE Mks	TOTAL Mks
19UADCA	COMPUTER APPLICATIONS (offered by the department of PGDCA for Shift I)	40	2	I & II	40	60	100
19UADFC	ONLINE SELF LEARNING	40	2	I	100	-	100

<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS.</b>	<b>CREDITS</b>	<b>SEMESTER IN WHICH THE COURSE IS OFFERED</b>	<b>CIA Mks</b>	<b>ES E Mks</b>	<b>TOTAL Mks</b>
	<b>COURSES-</b> Basic Multidisciplinary Course - Arts						
*	<b>ONLINE SELF LEARNING COURSE-</b> Basic Multidisciplinary Course - Science	40	2	II	100	-	100
21UAD3ES	Professional Ethics	15	1	III	40	60	100
21UAD4ES	Personality Development	15	1	IV	40	60	100
21UAD5ES	Family Life Education	15	1	V	40	60	100
21UAD6ES	Life Skills	15	1	VI	40	60	100
19UADHR	<b>HUMAN RIGHTS</b>	15	2	V	100	-	100
19UADRS	<b>OUTREACH PROGRAMME</b> - Reach Out to Society through Action <b>ROSA</b>	100	3	V & VI	100	-	100
19UAD6PR	<b>PROJECT</b>	30	4	VI	40	60	100
19UADRC	<b>READING</b>	10/Semest	1	II-VI	-	-	-

COURSE CODE	COURSE TITLE	HRS.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA Mks	ES E Mks	TOTAL Mks
	CULTURE	er					
TOTAL			20				

### EXTRA CREDIT COURSES

COURSE CODE	COURSE	HR S.	CREDITS	SEMESTER IN WHICH THE COURSE IS OFFERED	CIA MKS	ESE MKS	TOTAL MARKS
21UG2SL CA	HOUSEHOLD PRODUCTS AND MARKETING	-	2	II	40	60	100
22UG4SL AM	FINANCIAL MATHEMATICS	-	2	IV	40	60	100
19UGSLT	SELF LEARNING COURSE/S	-		VI	40	60	100
	MOOC COURSES / International Certified online Courses (Department Specific Courses/any	-	Minimum 2 Credits	I - VI	-	-	

	other courses) * Students can opt other than the listed course from UGC-SWAYAM UGC / CEC						
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**21UG6SLA - Consumerism Self Learning Course**

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**I B.Com**

**SEMESTER –I**

**Principles of accounting**

**19A1CC1**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A1CC1	Principles of accounting	6	4

#### **COURSE DESCRIPTION**

The course defines the concept of accounting, its principles and conventions, prepare final accounts, Bank Reconciliation Statements, Rectify errors and elaborately define consignment and joint venture and prepare accounts for short periods of trade.

#### **COURSE OBJECTIVES**

**The course is designed to**

1. Have a thorough insight into the fundamentals of financial accounting.
2. Provide framework for rectification of errors, prepare ideally Bank Reconciliation Statement and financial accounts of sole traders
3. Extensively apply knowledge in preparing records of accounting for short term agreements of trade.

#### **UNIT –I INTRODUCTION**

**( 20 HRS.)**

Financial Accounting – Meaning – Objective – Basic Accounting, Principles, Concepts & Conventions – Journal – Ledger – Trial balance.

#### **UNIT –II FINAL ACCOUNTS**

**( 20 HRS.)**

Trading Account, Profit and Loss Account– Balance Sheet of Trading concerns adjustments.

### **UNIT –III RECONCILIATION**

**(20 HRS.)**

Preparation of Bank Reconciliation Statement – favorable and unfavorable balances – cash book and pass book-Rectification of Errors- suspense account-profit and loss adjustment account.

### **UNIT –IV CONSIGNMENT ACCOUNT**

**( 15 HRS.)**

Consignment Accounts – Main Features – Accounting treatment for consignment transactions in consignor and consignee's books – Delcredere commission – consignment stock – stock reserve

### **UNIT –V JOINT VENTURE**

**( 15 HRS.)**

Joint Venture Accounts – Journal entries – own books – separate set of books-memorandum joint venture account

### **UNIT –VI DYNAMISM(for CIA only)**

Accounting Standards: - Introduction -Objectives – Meaning of Accounting Standards - Utility of Accounting Standards- Scope of Accounting Standards-Indian Accounting Standards.

### **TEXT BOOK**

Advanced Accountancy, T.S.Reddy&A.Murthy,MarghamPublications,II revised edition,2018 (reprint)

### **REFERENCES:**

1. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2015
2. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2015
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2015
4. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2015

5. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand& sons, 2013

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 Financial Accounting</b>				
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
4.2	Accounting treatment for consignment transactions in consignor and consignee's books	6	Chalk & Talk	Black Board
4.3	Delcredere commission	3	Chalk & Talk	Black Board
4.4	consignment stock – stock reserve	4	Chalk & Talk	Black Board
<b>UNIT V Joint Venture Accounts</b>				
5.1	Joint Venture Accounts– Journal entries	5	Chalk & Talk	Black Board
5.2	own books – separate set of books	5	Chalk & Talk	Black Board

5.3	memorandum joint venture account.	5	Chalk & Talk	Black Board
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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.	MIDSEM TEST  15 Mks				
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				
<b>C1</b>	-	Test (CIA 1)	1	-	10	Mks		
<b>C2</b>	-	Test (CIA 2)	1	-	10	Mks		
<b>C3</b>	-	Assignment	1	-	5	Mks		
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5	Mks		
<b>C5</b>	-	Quiz	2 *	-	5	Mks		
<b>C6</b>	-	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	Explain the meaning of accounting and its terminologies, differentiate concepts and conventions, and cut clearly across, framework of concepts	K1	PSO1& PSO2
CO 2	Prepare journal, ledger, trial balance and final accounts of sole trading concerns.	K1, K2,	PSO3
CO 3	Reconcile between bank pass book and cash book balances, rectify errors in journals and ledger balances before and after the preparation of final accounts	K1 & K3	PSO5
CO 4	Spell out the nature and types of accounting records to be prepared in cash of short term agreements of trade	K1, K2, K3 &	
CO 5	Account for recording transactions involving sale with accountability and control	K2 & K4	

### Mapping COs Consistency with PSOs

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

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

### Mapping of COs with POs

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

### COURSE DESIGNER:

1. Staff Name Ms.F.Gnanadeepam

Forwarded By

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

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**I B.Com**

**SEMESTER –I**

**Business Communication**

**19A1CC2**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A1CC2	Business Communication	6	4

### **Course Description**

This course outlines the concept of communication in business, process involved in communication, modes of communication, technology enabled communication, preparation of business letters, drafting resume and covering letter and enquiries about candidates appointment.

### **Course Objective**

**The course is designed to**

1. Bring out effectiveness of communicating in business world.
2. Provide foundation and means of writing business letters.
3. Provide lay out towards preparing minutes, agenda and ways and means of writing reports
4. Design resume for jobs and **inculcate** skills for handling job applications at the place of work.

### **UNIT I : COMMUNICATION**

**[20 HRS]**

Role of communication in business -Characteristics of communication  
Definition-Process – **Verbal Communication-Oral & Written** - Media and Modes

of communication- Barriers of communication - Modern Communication Technology.

## **UNIT II : BUSINESS LETTER**

**[20 HRS]**

Layout of business letter-Essentials of a good business letter- Language of business writing.

## **UNIT III : ENQUIRY LETTERS**

**[20 HRS]**

Trade letters-Enquiries-Offers and Quotations-Orders-Replies to orders Refusal and cancellation of orders-Complaints.

## **UNIT IV : SALES LETTERS & REPORTS WRITING**

**[20 HRS]**

Sales letters & circulars - Notice of meeting – Reports writing - Banking Correspondence

## **UNIT V: JOB APPLICATION, CURRICULUM VITAE & RESUME [15 HRS]**

Job application-Preparing Curriculum – vitae and Resume - Covering letter  
Conventional application letter-letter to applicants-Recommendations &  
Testimonials- enquiries about candidates Appointments.

## **UNIT VI DYNAMISM (FOR CIA ONLY)**

Email – Video Conferencing – Internet – Google meet – Zoom - Websites and their use in Business.

### **Text Books**

Modern Commercial Correspondence – R.S.N.Pillai Bagavathi, S Chand & Company Ltd., 2018 (reprint).

### **Reference Books**

1. Speaking and Writing for Effective Business Communication-Rev.Francis Soundararaj, MacMillan Publishing India limited 2017.

2. Essentials of Business Communication, Rajendra Pal & J.S. Korlahalli, Sultan Chand & sons, 13th revised and enlarged edition, 2016.
3. Business Communication, Dr.Urmila Rai, & SM Rai, Himalaya Publishing House, 10th edition, 2017.

**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 COMMUNICATION</b>				
1.1	Role of communication in business & Characteristics of	4	Chalk & Talk	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
	communication			
1.2	Definition-Process & Verbal Communication-Oral & Written	4	PPT	Google classroom
1.3	Media and Modes of communication	4	Discussion	Book
1.4	Barriers of communication.	4	Discussion	Google classroom
1.5	Modern Communication Technology	4	Lecture	Black Board
<b>UNIT -2 BUSINESS LETTER</b>				

2.1	Layout of business letter	7	Lecture	Green Board Charts
2.2	Essentials of a good business letter	7	Chalk & Talk	Green Board
2.3	Language of business writing.	6	Discussion	Google classroom
	<b>UNIT -3 ENQUIRY LETTERS</b>			
3.1	Trade letters-Enquiries	5	PPT	Google classroom
3.2	Offers and Quotations	4	Chalk & Talk	Black board
3.3	Orders-Replies to orders	4	Discussion	Materials
3.4.	Refusal and cancellation of orders	4	Video	Google classroom
3.5	Complaints.	3	PPT	Google classroom
	<b>UNIT IV Insurance Claims</b>			
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
4.1	Sales letters & circulars	6	PPT	Google classroom
4.2	Notice of meeting	4	PPT	Google classroom
4.3	Reports writing	5	Discussion	Materials

4.4	Banking Correspondence	5	Lecture	Black board
	<b>UNIT V SALES LETTERS &amp; REPORTS WRITING</b>			
5.1	Job application-Preparing Curriculum – vitae and Resume	3	Discussion	Google classroom
5.2	Covering letter	3	PPT	Google classroom
5.3	Conventional application letter	3	Discussion	Google classroom
5.4	Letter to applicants Recommendations & Testimonials	3	PPT	Google classroom
5.5	Enquiries about candidates Appointments.	3	Discussion	Google classroom

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	MIDSEM 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				
<b>C1</b>	-	Test (CIA 1)		1	-	10 Mks		
<b>C2</b>	-	Test (CIA 2)		1	-	10 Mks		
<b>C3</b>	-	Assignment		1	-	5 Mks		
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5 Mks		
<b>C5</b>	-	Quiz		2 *	-	5 Mks		
<b>C6</b>	-	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	Outline what communication is, have a wider spectrum of knowledge on modes of communication, and throw light on the barriers, while communicating	K1,K2	PSO1 & PSO 2
CO 2	Gain theoretical framework in writing business letters	K1,K2	PSO 3
CO 3	Draft business, trade and circular letters comprehensively	K3	PSO 5
CO 4	Perform the secretarial practice of preparation of notice and minutes for meeting	K3	PSO 1
CO5	Design job applications and handle job applications at workplace	K3	PSO 1& PSO 6

### Mapping COs Consistency with PSOs

CO \ PSO	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 4	PSO 5
CO 1	3	3	3	2	2	2	3
CO 2	3	2	2	2	3	2	2
CO 3	3	2	2	3	3	3	2
CO 4	3	3	3	2	3	2	3
CO 5	3	3	2	3	3	2	2

CO \ PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
CO 1	3	3	3	2	2	3	2
CO 2	3	2	2	2	3	2	2
CO 3	3	2	2	3	3	2	3
CO 4	3	3	3	2	3	2	2
CO 5	3	3	2	3	3	3	2

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

1. Staff Name Dr.Sr.Bindu Antony

**Forwarded By**

*B. Sahayarani*  
**HOD'S Signature**

**& Name**

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

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**I B.Com**

**SEMESTER –II**

**Financial Accounting**

**19A2CC3**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGOR Y</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A2CC3</b>	<b>Financial Accounting</b>	<b>THEORY &amp; PROBLEM</b>	<b>6</b>	<b>4</b>

#### **COURSE DESCRIPTION**

This course focuses on accounting for bills of exchange, average due date, depreciation, insolvency of individuals and hire purchase and installment systems.

#### **COURSE OBJECTIVE/S**

**The course is designed to**

1. Enable the students to draw entries for various transactions involved in Bills of Exchange
2. Compute average due date.
3. Be familiar in the various methods of calculating depreciation.
4. Prepare Accounts of insolvency of an individual and accounts for hire purchase transactions.

## **UNIT I**

**[15 Hrs]**

**Bills of Exchange**- including accommodation bills.

## **UNIT II**

**[15 Hrs]**

Average due date & account current.

## **UNIT III**

**[10 Hrs]**

Meaning of Depreciation – methods – straight line method –Written down value method– annuity method – depreciation fund method.

## **UNIT IV**

**[25 Hrs]**

Insolvency Accounts – Meaning of 'Insolvent' – Relevant Acts – Insolvency Accounts of an individual

## **UNIT V**

**[25 Hrs]**

**Hire purchase and instalment** – accounting treatment in the books of hire purchaser and hire vendor - default and repossession – hire purchase trading account [Excluding stock and debtors system]-Installment purchase system – accounting treatment in the books of buyer and seller.

## **UNIT –VI DYNAMISM (for CIA only)**

Accounting Standard- 1

### **Text book**

Advanced Accountancy, T.S.Reddy&A.Murthy, Margham publications, II edition, 2018(reprint).

### **Book for Reference**

1. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2017
2. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2017
3. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
4. Advanced Accounting vol-1, S.P.Iyengar, Sultan Chand & sons, 2015

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 - Bills of Exchange</b>				
1.1	Introduction-Bill of exchange	1	Chalk & Talk	Black Board
1.2	Bills honouired at maturity,bills discounted	3	Chalk & Talk	Black Board
1.3	Bills Endorsed,More than one bill,Bills sent to Bank for Collection	3	Chalk & Talk	Black Board
1.4	More than one bill,Accommodation bills.	3	Chalk & Talk	Black Board

1.5	Accommodation bills.	5	Chalk & Talk	Black Board
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### UNIT -2 - Average due date & account current

2.1	Average due date	1	Chalk & Talk	Black Board
2.2	Different instalment- Calculation of interest	2	Chalk & Talk	Black Board
2.3	Dates fall on Gazetted Government Holidays-Due dates of bills are given	2	Chalk & Talk	Black Board
2.4	Account current	2	Chalk & Talk	Black Board
2.5	Account current -Product method	2	Chalk & Talk	Black Board
2.6	Account current-Red Ink Interest Method	2	Chalk & Talk	Black Board

### UNIT -3 - Depreciation

3.1	Meaning of Depreciation – methods ——	1	Chalk & Talk	Black Board
3.2	straight line method	2	Chalk & Talk	Black Board
3.3	Written down value method	4	Chalk & Talk	Black Board

3.4	Depreciation fund method.	5	Chalk & Talk	Black Board
3.5	Annuity method	4	Chalk & Talk	Black Board
<b>UNIT -4 -Insolvency Accounts</b>				
4.1	Insolvency Accounts	1	Chalk & Talk	Black Board

4.2	Meaning of 'Insolvent'	1	Chalk & Talk	Black Board
4.3	Relevant Acts	2	Chalk & Talk	Black Board
4.4	Insolvency Accounts of an individual-Statement of Affairs	3	Chalk & Talk	Black Board
4.5	Insolvency Accounts of an individual	4	Chalk & Talk	Black Board

<b>UNIT -5 HIRE PURCHASE AND INSTALMENT ACCOUNTS</b>				
5.1	Hire Purchase And Instalment Accounts	2	Chalk & Talk	Black Board



5.2	Accounting Treatment in the books of Hire Purchaser and Hire Vendor	4	Chalk & Talk	Black Board
5.3	Default and Repossession- hire purchase trading account [Excluding stock and debtors system]-	4	Chalk & Talk	Black Board
5.4	Instalment Purchase System - accounting treatment in the books of buyer and seller.	5	Chalk & Talk	Black Board

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.	MIDSEM 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

<b>C1</b> - Test (CIA 1)	1	-	10 Mks
<b>C2</b> - Test (CIA 2)	1	-	10 Mks
<b>C3</b> - Assignment	1	-	5 Mks
<b>C4</b> - Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b> - Quiz	2 *	-	5 Mks
<b>C6</b> - 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
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CO 1	Record transactions relating to Bill of Exchange	K1, K2	PSO1&PSO3
CO 2	Help organization to arrive at common date for collection of interest	K1, K2	PSO2
CO 3	Calculate Depreciation on different methods	K1 & K2	PSO3& PSO4
CO 4	Prepare insolvency accounts of an individual	K2 & K3	PSO4
CO5	Facilitate Organizations engaged in Hire Purchase Business to record Accounting details	K2 & K3	PSO1 & PSO5

**Mapping of CO's consistency with PSOs:**

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	3	3	3	3
CO2	3	2	3	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	3	2	3

**Mapping COs Consistency with POs**

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

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**MRS. Dr.S.Fatima Rosline Mary**

**Forwarded By**

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

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

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**I B.Com**

**SEMESTER –II**

**Modern Marketing**

**19A2CC4**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO / USCO</b>	<b>19A2CC4</b>	<b>Modern Marketing</b>	<b>6</b>	<b>4</b>

### **COURSE DESCRIPTION**

This course provides knowledge on marketing concepts, elements and functions of marketing, emerging trends in marketing, product decisions, pricing, place and promotional decisions as elements of marketing mix.

### **COURSE OBJECTIVES**

The Course is designed to

1. Grasp the basics of Marketing and its importance as a subject of study in commerce.
2. Sketch the major P's of Marketing of goods and their primitive role in Consumer oriented society and business to consumer communications.
3. Familiarize on the recent trends in marketing.

## **UNITS**

### **UNIT – I Marketing**

**(20 HRS.)**

Marketing - Functions - Meaning, Scope, features – importance and role of marketing. Marketing mix – Emerging Trends in Marketing – Telemarketing – E-marketing.

### **UNIT –II Product**

**(15 HRS.)**

Product – Product policy – Elements of Product policy – Product life cycle – new product planning.

### **UNIT –III Pricing**

**(15 HRS.)**

Pricing – definition – objectives – methods and types of Pricing.

### **UNIT –IV Channels of Distribution**

**(20 HRS.)**

Channels of Distribution – Definition – kinds of channel members – functions of middlemen – wholesalers – retailers – factors considering in selecting channels.

### **UNIT –V Promotion**

**(20 HRS.)**

Promotion – Advertisement – objectives – benefits – creation of advertisement copy - selection of media – kinds of media – Digital Advertising - Sales Promotion – Various Sales Promotion Methods.

### **UNIT –VI DYNAMISM (for CIA only)**

Prepare a Profile of Global Consumers and its relevance to Indian Marketing - Opportunities and Challenges faced by today's Marketing Manager - Choose any online service company having its operation in India.

## **REFERENCES:**

1. Marketing, Dr. Rajan Nair & Sanjith. R. Nair, Sultan Chand & sons, 7<sup>th</sup> edition, 2018 (reprint)
2. Marketing, R.S.N. Pillai, Chand & company ltd, 2018
3. Principles and practice of Marketing, Dr. C.B. Memoria & Joshi, Galgotia publications, 2015

**Digital Open Educational Resources (DOER) :**

1. [https://studentzonengasce.nmims.edu/content/Marketing%20Management/Marketing\\_Management\\_ZOSMLuTCjy.pdf](https://studentzonengasce.nmims.edu/content/Marketing%20Management/Marketing_Management_ZOSMLuTCjy.pdf)
2. <http://library.wbi.ac.id/repository/212.pdf>
3. [http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip\\_Kotler%5D\\_Marketing\\_Management\\_14th\\_Edition%28BookFi%29.pdf](http://eprints.stiperdharmawacana.ac.id/24/1/%5BPhillip_Kotler%5D_Marketing_Management_14th_Edition%28BookFi%29.pdf)

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1                      MARKETING</b>				
1.1	Marketing - Functions - Meaning, Scope	3	Lecture	Google Classroom
1.2	features – importance and role of marketing	5	Lecture	Google Classroom
1.3	Marketing mix	5	Lecture	Green Board
1.4	Emerging Trends in Marketing	4	Lecture	Google Classroom
1.5	Telemarketing – E-marketing	3	Lecture	Green Board
<b>UNIT -2                      PRODUCT</b>				
2.1	Product – Introduction	3	Lecture	Green Board Charts
2.2	Product policy	3	Lecture	Green Board
2.3	Elements of Product policy	3	Lecture	Google Classroom
2.4	Product life cycle	3	Lecture	Green Board
2.5	New product planning	3	Lecture	Google Classroom
<b>UNIT - 3                      PRICING</b>				



3.1	Pricing – Introduction	3	Lecture	Google Classroom
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Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
3.2	Definitions	3	Lecture	Green Board
3.3	Objectives	3	Lecture	Google Classroom
3.4	Methods of Pricing	3	Lecture	Google Classroom
3.5	Types of Pricing	3	Lecture	Google Classroom
<b>UNIT - 4 CHANNELS OF DISTRIBUTION</b>				
4.1	Channels of Distribution – Introduction and Definitions	5	Lecture	Green Board Charts
4.2	Kinds of channel members	4	Lecture	Green Board
4.3	Functions of middlemen	5	Lecture	Green Board
4.4	Wholesalers and Retailers	3	Lecture	Google Classroom
4.5	Factors considering in selecting channels	3	Lecture	Green Board
<b>UNIT - 5 PROMOTION</b>				
5.1	Promotion and Advertisement – Introduction	3	Lecture	Green Board Charts

5.2	Objectives, Benefits and Advertisement Copy	3	Lecture	Green Board
5.3	Selection of media, Kinds of media	5	Lecture	Green Board
5.4	Digital Advertising - Sales Promotion	4	Lecture	Google Classroom
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
5.5	Various Sales Promotion Methods	5	Lecture	Green 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	MIDSEM TEST				
	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
<b>K1</b>	5	-	-	2 ½	7.5	-	7.5	18.75 %
<b>K2</b>	-	5	4	2 ½	11.5	-	11.5	28.75 %
<b>K3</b>	-	-	3	5	8	-	8	20 %
<b>K4</b>	-	-	3	5	8	-	8	20 %

<b>Non Scholastic</b>	-	-	-	-		5	5	12.5 %
<b>Total</b>	5	5	10	15	35	5	40	100 %

<b>CIA</b>	
<b>Scholastic</b>	35
<b>Non Scholastic</b>	5
	40

### EVALUATION PATTERN

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

### UG CIA Components

				<b>Nos</b>				
<b>C1</b>	-	Test (CIA 1)	1	-	10	Mks		
<b>C2</b>	-	Test (CIA 2)	1	-	10	Mks		
<b>C3</b>	-	Assignment	1	-	5	Mks		
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5	Mks		
<b>C5</b>	-	Quiz	2 *	-	5	Mks		
<b>C6</b>	-	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	Spell out the cognitives of marketing and marketing mix, and its recent Dynamics	<b>K1</b>	PSO1, PSO2, PSO3 & PSO4
CO 2	Highlight the process of evolution of product, its life cycle, and the elements of policy development of a product and apply the same in business / industry	<b>K2</b>	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 3	Identify and apply different methods of pricing, in different types of businesses	<b>K1,K2</b>	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 4	Explain the kinds of channel members, and the influencers in forming	<b>K3</b>	PSO1, PSO3, PSO4 & PSO5
CO 5	Communicate the potent on promotional tools, and their adaptation	<b>K3</b>	PSO1, PSO2, PSO3, PSO4 & PSO5

### Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	2
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	3	3	3	3
<b>CO4</b>	3	2	3	3	3
<b>CO5</b>	3	3	3	3	3

### Mapping COs with POs

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

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

#### COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

2. Staff Name : Mrs. Fanny M

Forwarded By

*B. Sahaya Fernando*  
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO  
HOD & ASSOCIATE PROFESSOR  
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**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**II B.Com**

**SEMESTER –III**

**Advanced Accounting**

**19A3CC5**

**For those who joined in 2019 onwards**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A3CC5	Advanced Accounting	6	4

**COURSE DESCRIPTION** The course provides deep insight on accounting for non-trading concerns, single entry system of book keeping branch accounting claims for loss of profit / loss of stock, and departments

### **COURSE OBJECTIVES**

**The course is designed to**

1. Prepare account for non- trading concerns.
2. Ascertain profit and the state of affairs in case of adoption of Entry system
3. Prepare final accounts and compute profits for department and branches of Business enterprises
4. Compute claims in case of loss of stock and loss of profit

### **UNIT I Accounting for Non – Trading Concern**

**[15 HRS]**

Accounting for non - trading concerns – Receipt and payments A/C – income and expenditure A/C – Balance sheet – items peculiar to non trading concern

### **UNIT II Single Entry**

**[20 HRS]**

Single entry and preparation of accounts from incomplete records –  
Conversion method

### **UNIT III Branch Accounting**

**[20 HRS]**

Branch Accounting – Dependent branch - debtors system – final account system- stock and debtors system – wholesale branch system.

### **UNIT IV Insurance Claims**

**[20 HRS]**

Accounting for insurance claims – loss of stock method and loss of profit method. ( Simple problems in loss of profit)

### **UNIT V Departmental Accounts**

**[15 HRS]**

Departmental Accounts – Need for Departmental Accounting – Advantages– Inter-departmental transfers – Inter-departmental transfer at cost price and at selling price- stock reserve

### **UNIT –VI DYNAMISM (for CIA only)**

Investment Accounts- meaning, cum interest, ex interest, computation of amount due to be received.

**Text Book:** Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, Revised Edition 2018 (reprinted)

### **Books for Reference:**

1. Advanced Accountancy R.L. Gupta &Radhaswamy., Sulthan Chand &Sons , New Delhi , 13th Revised edition,2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas Publications Pvt Ltd,2018
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2nd edition, 2018
4. Advanced Accounting, Dr. Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultan Chand & Sons, 2015

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1                      Accounting for Non – Trading Concern</b>				
1.1	Accounting for non - trading concerns Topic 1	1	Chalk & Talk	Black Board
1.2	Receipt and payments A/C – income and expenditure A/C – Balance sheet Subtopics	4	Discussion	Google classroom
1.3	Receipt and payments A/C –	4	Discussion	Google classroom

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	income and expenditure A/C – Balance sheet			
1.4	Receipt and payments A/C – income and expenditure A/C – Balance sheet	4	Discussion	Google classroom
1.5	items peculiar to non trading concern	2	Lecture	Black Board
<b>UNIT -2                      Single Entry</b>				
2.1	Single entry and preparation of accounts from incomplete records	3	Lecture	Green Board Charts
2.2	Single entry and preparation of accounts from incomplete records	3	Chalk & Talk	Green Board



2.3	Single entry and preparation of accounts from incomplete records	3	Discussion	Google classroom
2.4	Single entry and preparation of accounts from incomplete records	3	Discussion	Google classroom
2.5	Conversion method	3	Discussion	Google classroom
	<b>UNIT -3                      Branch Accounting</b>			
3.1	Branch Accounting	1	Lecture	Green Board Charts
3.2	Dependent branch	3	Chalk & Talk	Green Board
3.3	debtors system	3	Discussion	Google classroom
3.4.	final account system-	3	Discussion	Google classroom
3.5	stock and debtors system	3	Discussion	Google classroom
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.6	wholesale branch system	2	Discussion	Google classroom
	<b>UNIT IV   Insurance Claims</b>			
4.1	Accounting for insurance claims	3	Discussion	Google classroom
4.2	– loss of stock method	3	Discussion	Google classroom
4.3	– loss of stock method	3	Discussion	Google classroom

4.4	loss of profit method	3	Discussion	Google classroom
4.5	loss of profit method	3	Discussion	Google classroom
<b>UNIT V Departmental Accounts</b>				
5.1	Departmental Accounts	3	Discussion	Google classroom
5.2	Need for Departmental Accounting	3	Discussion	Google classroom
5.3	Advantages- Inter-departmental transfers	3	Discussion	Google classroom
5.4	Inter-departmental transfer at cost price and at selling price-	3	Discussion	Google classroom
5.5	stock reserve	3	Discussion	Google classroom

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	MIDSEM 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				
<b>C1</b>	-	Test (CIA 1)		1	-	10 Mks		
<b>C2</b>	-	Test (CIA 2)		1	-	10 Mks		
<b>C3</b>	-	Assignment		1	-	5 Mks		
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5 Mks		
<b>C5</b>	-	Quiz		2 *	-	5 Mks		
<b>C6</b>	-	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	Prepare receipts and payments, income and expenditure accounts and balance sheet, of non-trading concerns	K1	PSO1& PSO2
CO 2	Derive profit and state of affairs, for businesses having incomplete records	K1, K2,	PSO3
CO3	Maintain Accounting records for branches	K1 & K3	PSO5
CO4	Compute Insurance claims for loss of profit & stock	K1, K2 & K3	PSO4
CO5	Find out the results of Department store operations	K2 & K4	PSO5

### Mapping of CO 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

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

♦ Weakly Correlated -1

### Mapping of COs with POs

CO/ PSO	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

**COURSE DESIGNER:**

1. Staff Name Dr.V.Suganya

**Forwarded By**

*B. Sahayarani Fernando*  
HOD'S Signature

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

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**II B.Com**

**SEMESTER –III**

**Cost Accounting concepts**

**19A3CC6**

**For those who joined in 2019 onwards**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A3CC6</b>	<b>COST ACCOUNTING CONCEPTS</b>	<b>6</b>	<b>4</b>

### **COURSE DESCRIPTION**

This course gives a broader framework for cost accounting concepts and techniques, preparation of cost sheet, computation of material costs, labour cost and overhead expenses.

### **COURSE OBJECTIVE**

The course is designed to

1. Provide inputs on the fundamentals of costs, cost accounting, its methods and techniques.
2. Classify costs and prepare cost sheet and tenders.
3. Help in material, labour and overheads costs control, and cost reduction using costing principles.

### **UNITS**

#### **UNIT I COST ACCOUNTING**

**[15 HRS]**

Cost Accounting – Definition- Principles of cost accounting – Relationship of cost accounting with financial accounting and Management Accounting - Essentials of good cost accounting system-Classification Cost – Methods of costing –Techniques of costing.

## **UNIT II COST SHEET**

**[15 HRS]**

Cost Sheet - Elements of Cost - Statement of cost and profit – Tenders and quotations .

## **UNIT III MATERIALS**

**[20 HRS]**

Materials – Meaning of material control –Objectives –Advantages – Purchase of material –Determination of material levels - Issue of Raw material –Pricing of materials issued

## **UNIT IV LABOUR**

**[20 HRS]**

Labour – Types of labour cost –Direct and indirect labour –Time keeping – Time booking –Idle time –Over time –Labour turnover –Methods of remuneration-Incentive Schemes.

## **UNIT V OVERHEADS**

**[20 HRS]**

Overheads –Definition –Classification of overheads – Allocation of overheads – Apportionment of overheads –Primary and Secondary distribution of overheads- absorption of overheads –Methods of absorption.

## **UNIT VI DYNAMISM(Evaluation Pattern-CIA only)**

Value Analysis - Meaning – types of values- procedure of Value Analysis- techniques and advantages of Value Analysis.

### **TEXT BOOK:**

Cost accounting – A.Murthy and S.Gurusamy, Vijay Nicole imprints Private limited, Edition 2018.

### **BOOKS FOR REFERENCE**

1. Cost Accounting : Theory& practice, Bhabatosh, Banerjee, Prentice Hall of India, 12th edition, 2016
2. Practical costing – B.S. Khanna, I.M. Pandey, G.K. Ahuja & M.N. Arora, S Chand & company Ltd, 2018
3. Advanced Cost accounting: Cost Management, S.P.Jain, K.L.Narang&Simmi Agarwal, Kalyani publishers, 11th edition, 2017.

### **Digital Open Educational Resources (DOER) :**

1. <https://taxguru.in/chartered-accountant/advisory-treatment-items-costview-covid-19-pandemic.html>.

2. <https://www.ifac.org/knowledge-gateway/preparing-future-readyprofessionals/discussion/societal-importance-cost-accounting-standardsissued-institute-cost-accountants-india>

### **COURSE CONTENTS & LECTURE SCHEDULE :**

<b>Module No.</b>	<b>Topic</b>	<b>No. Of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT I COST ACCOUNTING</b>				
1.1	Cost Accounting – Definition- Principles of cost accounting	2	Lecture	Black Board
1.2	Relationship of cost accounting with financial accounting	2	Lecture	Black Board
1.3	Relationship of cost accounting with Management Accounting	2	Lecture	Black Board
1.4	Essentials of good cost accounting system	3	Lecture	Google Classroom
1.5	Classification Cost	3	Chalk & Talk	Black Board
1.6	Methods of costing -Techniques of costing.	3	Chalk & Talk	Black Board
<b>UNIT II COST SHEET</b>				
2.1	Cost Sheet	1	Lecture	Google Classroom
2.2	Elements of Cost	3	Chalk & Talk	Black Board
2.3	Statement of cost and profit	7	Chalk & Talk	Black Board



2.4	Tenders and quotations	4	Chalk & Talk	Black Board
<b>UNIT III MATERIALS</b>				

3.1	Materials – Meaning of material control	2	Lecture	Google Classroom
3.2	Objectives –Advantages Purchase of material	3	Lecture	Google Classroom
3.3	Determination of material levels	4	Chalk & Talk	Black Board
3.4	Issue of Raw material	4	Chalk & Talk	Black Board
3.5	Pricing of materials issued	7	Chalk & Talk	Black Board

#### **UNIT IV LABOUR**

4.1	Labour – Types of labour cost – Direct and indirect labour	3	Lecture	Google Classroom
4.2	Time keeping –Time booking – Idle time –Over time	3	Chalk & Talk	Black Board
4.3	Labour turnover	3	Chalk & Talk	Black Board
4.4	Methods of remuneration-	5	Chalk & Talk	Black Board
4.5	Incentive Schemes.	6	Chalk & Talk	Black Board

#### **UNIT V OVERHEADS**

5.1	Overheads–Definition– Classification of overheads	2	Lecture	Black Board
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5.2	Allocation of overheads	2	Chalk & Talk	Black Board
5.3	Apportionment of overheads	5	Chalk & Talk	Black Board
5.4	Primary distribution of overheads	3	Chalk & Talk	Black Board
5.5	Secondary distribution of overheads	4	Chalk &	Black Board
			Talk	
5.6	absorption of overheads	1	Chalk & Talk	Black Board
5.7	Methods of absorption	3	Chalk & Talk	Black Board

evels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session -wise Average	Better of W1, W2	M1+M2	MIDSEM 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

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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
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CO 1	Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch of accounting, crisis crossing with financial and management accounting	K1,K2	PSO1
CO 2	Classify costs, and prepare cost sheet, tenders & quotations	K1,K2,K3	PSO2
CO 3	Choose between, different methods of pricing issues in stores ledger account, based on	K1,K2,K3	PSO2,PSO4 &
	the business environmental factors, and compute optimum ordering quantity and levels of inventory		PSO5
CO 4	Compute labour cost and turnover, idle time over time and deduce incentives under different schemes	K1,K2,K3	PSO2& PSO3
CO 5	Differentiate between allocation and absorption of overheads and prepare relevant statements	K1,K2,K3	PSO4

### Mapping COs with PSO

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 with POs**

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

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

**COURSE DESIGNER:**

**1.Staff Name : Dr. Auxilia Felicitas A I**

**Mrs. Fanny. M**

**Forwarded By**

*B. Sahaya Fernando*  
**HOD'S Signature**

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

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**II B.Com**

**SEMESTER –III**

**PRACTICAL BANKING**

**19A3CC7**

**For those who joined in 2019 onwards**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A3CC7</b>	<b>PRACTICAL BANKING</b>	<b>5</b>	<b>4</b>

### **COURSE DESCRIPTION**

This course enables the students to know about the banking law, the practice of banking law in transactions engaged with the banker, and the latest trends in banking.

### **COURSE OBJECTIVE/S**

**The course is designed to**

1. Define Banking operations and the relationship between banker and customer by Banking Regulation Act, 1949.
2. Familiarize on the statutory provisions of Negotiable Instruments, paying and collecting Banker.
3. Solicit on principles of lending and modes of securing advances

4. Expose to the innovations in banking products and services.

## **UNIT IBANKER AND CUSTOMER**

**[15 HRS]**

**Banker and Customer** – Definition - **Relationship** – Special features – Opening and closing of accounts – different types of accounts - **Forms used in the operation of bank accounts cheque book, pass book, mistakes in the pass book – Special types of customers.**

## **UNIT II NEGOTIABLE INSTRUMENT**

**[20 HRS]**

Negotiable Instrument – Definition –Features - Cheque – Features – Material alteration – Holder and Holder in due course – payment in due course – Crossing – types – Endorsements – kinds.

## **UNIT III PAYING BANKER**

**[20 HRS]**

Paying banker – **Statutory protection** – Refusal of payment by banks – Collecting banker - Statutory protection to the Collecting banker.

## **UNIT IV LOANS AND ADVANCES**

**[20 HRS]**

Loans and advances Principles of good lending – Credit worthiness of borrowers  
–Modes of securing advances – Lien- Pledge - Mortgage and hypothecation- Non  
Performing Assets (NPA)

## **UNIT V RECENT TRENDS IN BANKING**

**[15 HRS]**

Recent trends in Banking – **NEFT – RTGS –ECS - E-banking - mobile banking**  
–  
– Plastic money – E-Payment

## **DYNAMISM (FOR CIA ONLY)**

Block Chain –Advantages- Application of Block Chain Technology.

### **Text Book**

Banking Theory Law and Practice, E. Gordon & K. Natarajan, Himalaya Publishing House, 22<sup>nd</sup> edition, 2018

### **Books for Reference**

1. Banking Theory and Practice, K.C.Shekhar&Lekshmyshekhar, Vikas publishing house Pvt Ltd, 2017
2. Banking Law and Practice -P.N. Varshney, Sultan Chand & Sons, 2018.
3. Banking Theory Law and Practice, R.Rajesh&Sivagnanasithi, Tata Mcgraw, Hill publishing company ltd, 2018.
4. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill Publishing Company Ltd, 2nd edition, 2018.
5. Banking Law and Practice, K.P.Kandasami, S.Natarajan&R.Parameswaran, S Chand & Company Ltd, 4<sup>th</sup> edition, 2009.

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT I</b>		<b>BANKER AND CUSTOMER</b>		
1.1	Banker and Customer – Definition - Relationship	3	DEMO	Screen Sharing



1.2	Special features – Opening and closing of accounts	3	DEMO	Screen Sharing
1.3	different types of accounts	2	DEMO	Screen Sharing
1.4	Forms used in the operation of bank accounts cheque book, pass book, mistakes in the pass book –	3	DEMO	Screen Sharing
1.5	Special types of customers.	3	DEMO	Screen Sharing

	Test	1		
<b>UNIT II NEGOTIABLE INSTRUMENT</b>				
2.1	Negotiable Instrument – Definition – Features	3	DEMO	Screen Sharing
2.2	Cheque – Features – Material alteration	4	DEMO	Screen Sharing
2.3	Holder and Holder in due course – payment in due course	4	DEMO	Screen Sharing
2.4	Crossing – types	4	DEMO	Screen Sharing
2.5	Endorsements – kinds.	3	DEMO	Screen Sharing
	Test	2		
<b>UNIT III PAYING BANKER</b>				
3.1	Paying banker – Statutory protection	5	DEMO	Screen Sharing
3.2	Refusal of payment by banks	5	DEMO	Screen Sharing
3.3	Collecting banker	5	DEMO	Screen Sharing
3.4	Statutory protection to the Collecting banker.	4	DEMO	Screen Sharing
	Test	1		
<b>UNIT IV LOANS AND ADVANCES</b>				

4.1	Loans and advances Principles of good lending –	5	DEMO	Screen Sharing
4.2	Credit worthiness of borrowers –	5	DEMO	Screen Sharing

4.3	Modes of securing advances – Lien-Pledge - Mortgage and hypothecation-	5	DEMO	Screen Sharing
4.4	Non Performing Assets (NPA)	4	DEMO	Screen Sharing
4.5	Test	1		

## UNIT V

## RECENT TRENDS IN BANKING

5.1	Recent trends in Banking	2	DEMO	Screen Sharing
5.2	NEFT – RTGS –ECS	4	DEMO	Screen Sharing
5.3	E-banking - mobile banking	4	DEMO	Screen Sharing
5.4	Plastic money – E-Payment	4	DEMO	Screen Sharing
	Test	1		

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessm nt
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM 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

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

-

## EVALUATION PATTERN

SCHOLASTIC				NON - SCHOLASTIC	MARKS		
C2	C3	C4	C5	C6	CIA	ESE	Total
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	Identify the relationship between banker and customer, acquaint with procedure of opening different types of accounts with bankers familiarize with operation of bank accounts	K1	PSO4
CO2	Explain the nitigritties of the provisions of Negotiable Instruments, Act 1881.	K1/K2	PSO1
CO3	Enumerate the provisions for paying and collecting banker	K2/K3	PSO1
CO4	Explain credit creation and ways of providing advances, and the principles behind sound lending	K3	PSO4
CO5	Outline the technological applications in banking businesses, connecting customers	K1/K2	PSO3

### Mapping of COs consistency with PSOs

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

*B. Sahayarani*  
**HOD'S Signature & Name**

**[Dr B.Sahayarani Fernando]**

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
DEPARTMENT OF COMMERCE  
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**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**II B.Com**

**SEMESTER –IV**

**Partnership Accounting**

**19A4CC8**

**For those who joined in 2019 onwards**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	19A4CC8	Partnership Accounting	<b>6</b>	<b>4</b>

#### **COURSE DESCRIPTION**

##### **Course Description**

This course enables the students to gain knowledge and skills in the procedure relating to partnership Accounting and other specified areas of financial accounting and to have a focus on accounting for all types of transactions that are unique to a partnership

#### **COURSE OBJECTIVES**

**The course is designed to**

- 1.** Grasp the fundamentals of partnership accounting.
- 2.** Account for admission, retirement and death of partner.
- 3.** Prepare accounts in case of dissolution of partnership firm.
- 4.** Apply procedures in case of amalgamation of firms or sale of a firm to a company.

#### **UNIT I PARTNERSHIP**

**[20 HRS]**

Introduction- meaning – definition -Partnership deed – Rules – Fixed Capital and fluctuating capital- Past Adjustments and Guarantee

#### **UNIT II ADMISSION OF PARTNER**

**[15 HRS]**



Admission of a partner-treatment – Revaluation – Adjustment of goodwill Capital account

### **UNIT III RETIREMENT & DEATH OF PARTNER [20 HRS]**

Retirement of partner - Death of partner – Executors account Joint life policy

### **UNIT IV DISSOLUTION OF PARTNERSHIP FIRM [20 HRS]**

Dissolution of Partnership firm –Insolvency of firms –Application of Garner vs. Murray-All partner's insolvent-Piecemeal distribution of cash.

### **UNIT V AMALGAMATION & SALE TO A COMPANY [15 HRS]**

Amalgamation of firms – sale to a company.

### **UNIT –VI DYNAMISM (for CIA only)**

Limited Liability Partnership Act, 2007- legal implications, partnership business in international agreements (Theory only)

#### **Text Book :**

Advanced Accountancy, T.S.Reddy&A.Murthy,Margham Publications, revised edition 2018

#### **Book for Reference**

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13<sup>th</sup> revised edition, 2017.
2. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications Pvt ltd, 2017
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2<sup>nd</sup>edition, 2015.
4. Advanced Accounting, Dr. Arulanandham& Raman, Himalaya Publishing House Pvt ltd, 2018
5. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand& sons, 2015.

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT I Partnership</b>				
1.1	Introduction	1	Chalk & Talk	Black Board
1.2	Meaning – definition - Partnership deed – Rules	4	Discussion	Google classroom
1.3	Fixed Capital and fluctuating capital	4	Discussion	Google classroom
1.4	Past Adjustments	4	Discussion	Google classroom
1.5	Guarantee	2	Lecture	Black Board
<b>UNIT -2 Retirement and death of partner</b>				
2.1	Retirement of partner	3	Lecture	Green Board Charts
2.2	Revaluation account, goodwill computation	3	Chalk & Talk	Green Board
2.3	Death of partner	3	Discussion	Google classroom
2.4	Executors account	3	Discussion	Google classroom
2.5	Joint life policy	3	Discussion	Google classroom
<b>UNIT -3 Admission of partner</b>				

3.1	Introduction	1	Lecture	Green Board Charts
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.2	Admission of a partner	3	Chalk & Talk	Green Board
3.3	treatment	3	Discussion	Google classroom
3.4.	Adjustment of goodwill	3	Discussion	Google classroom
3.5	Capital account	3	Discussion	Google classroom
3.6	Balance Sheet preparation	2	Discussion	Google classroom
	<b>UNIT IV Dissolution of Partnership Firm</b>			
4.1	Dissolution of Partnership firm	3	Discussion	Google classroom
4.2	Insolvency of firms	3	Discussion	Google classroom
4.3	Application of Garner vs. Murray-	3	Discussion	Google classroom
4.4	All partner's insolvent	3	Discussion	Google classroom
4.5	Piecemeal distribution of cash	3	Discussion	Google classroom
	<b>UNIT V Departmental Accounts</b>			

5.1	Amalgamation of firms – sale to a company	6	Discussion	Google classroom
5.2	sale to a company	3	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks	CIA Total	% of Assessment
						C5		
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM 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

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Pronounce the basics of partnership Act, regarding maintenance of books of accounts of firm and deal with past guarantees & adjustments	K1	PSO1& PSO2
CO 2	Record accounting transactions during admission, retirement, death of partner	K1, K2,	PSO3

CO 3	Account for dissolution of partnership firm	K1 & K3	PSO5
CO 4	Record for amalgamation of firms and sale of a firm to a company	K1, K2 & K3	PSO5
CO 5	Substantiate and account for Joint Life Policy under categorical	K2 & K4	PSO3

## MAPPING OF COSs 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

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

## Mapping of COs with POs

CO/ PSO	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

## COURSE DESIGNER:

1. Staff Name: Dr.V.Suganya

Forwarded By

*B. Sahayarani Fernando*  
 HOD'S Signature

& Name

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

**Fatima College (Autonomous), Madurai-18**  
**The Research Centre of Commerce**  
**II B.Com**  
**SEMESTER –IV**  
**Cost Accounting Methods**  
**21A4CC9**  
**For those who joined in 2021 onwards**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	21A4CC9	Cost Accounting Methods	6	4

### **COURSE DESCRIPTION**

This course helps the students to understand costing concepts and the application of the methods of cost accounting and helps to equip the students with skills and knowledge to identify and calculate different types of cost.

### **COURSE OBJECTIVES**

The course is designed to

1. Acquire knowledge and apply the same in the preparation of job, batch and contract costs.
2. Help in the preparation of costing records for intermittent and continuous production and apportion joint costs.
3. Enable computation of costs for services.
4. Reconcile between cost and financial records.

### **UNITS**

#### **UNIT –I Job, Batch and Contract Costing [20 HRS]**

Job Costing-Special Features - Limitations - Procedure-Work-in-progress-



## Escalation Clause- Cost-Plus-Contracts.

## UNIT II **Process Costing** [20 HRS]

## Production- FIFO - Evaluation for Equivalent Production

**UNIT III Joint products and By products Costing [ 15 Hrs]**

### Joint and By-products-Accounting of By-products.

UNIT IV **Operating Costing** [20 HRS]

## Operating Costing.

**UNIT V Reconciliation of Cost Account and Financial Accounts [15HRS]**

reconciliation statement

## UNIT -VI DYNAMISM(for CIA only)

## costing- Life cycle costing (Only theory)

**TEXT BOOK:**

Limited, 2018 Edition., Vijay Nicole Publisher

### REFERENCES:

1. Cost Accounting – P. T. Pattanshetty and D. R. Palekar , R. Chand and Company, Second Edition, 2017.
2. Cost Accounting - S.P .Jain, K.L. Narang , Kalyani Publishers, Eighth Edition, 2017.

### **Digital Open Educational Resources (DOER) :**

1. <https://keydifferences.com/difference-between-job-and-batchcosting.html#:~:text=Job%20costing%20method%20is%20mainly,rendered%20as%20per%20customer's%20order.&text=Specific%20order%20costing%20is%20one,batch%20costing%20and%20contract%20costing.>
2. <https://www.accountingtools.com/articles/2017/5/14/processcosting-process-cost-accounting>
3. <https://www.playaccounting.com/exp-ca/byproducts/#:~:text=The%20term%20by%2Dproducts%20is,quantities%20than%20the%20by%2Dproducts.>
4. <https://www.investopedia.com/terms/o/operating-cost.asp>
5. <https://www.businessmanagementideas.com/costaccounting/reconciliation-of-cost-and-financial-accounts/20508>

### **COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Job, Batch and Contract Costing</b>				
1.1	Job Costing-Special Features - Limitations	1	Lecture	Black Board
1.2	Procedure-Work-in-progress-	2	Chalk & Talk	Black Board

1.3	Batch Costing - Elements of Cost Relating to Batch Costing.	2	Chalk & Talk	BlackBoard
1.4	Contract Costing and Job Costing Differences	3	Lecture	Google Classroom
1.5	Procedure of Contract Costing	3	Chalk & Talk	Black Board
1.6	Escalation Clause	3	Lecture	PPT
1.7	Cost-Plus-Contracts	1	Lecture	BlackBoard
<b>UNIT -2      Process Costing</b>				
2.1	Introduction- Features- Distinction between Process	2	Lecture	Black Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
	Costing and Job Costing- Costing Procedure under Process Costing			Charts
2.2	Special Points in Process Costing- Process Loss-Normal Loss	3	Chalk & Talk	Black Board
2.3	Abnormal Loss - Abnormal gain - Preparation of Process Accounts with Normal Loss, Abnormal loss and Abnormal Gain	6	Chalk & Talk	BlackBoard
2.4	Inter Process profits – Accounting Method	4	Chalk & Talk	Black Board

2.5	Equivalent Production- FIFO – Evaluation	5	Chalk & Talk	BlackBoard
<b>UNIT - 3      JOINT PRODUCTS AND BY PRODUCTS COSTING</b>				
3.1	Meaning	2	Lecture	Black Board
3.2	Methods of apportionment of joint costs	6	Chalk & Talk	Black Board
3.3	Distinction between Main, Joint and By-products	3	Chalk & Talk	Black Board
3.4	Accounting of By-products.	4	Chalk & Talk	Black Board
<b>UNIT - 4      OPERATING COSTING</b>				
4.1	Introduction - Cost unit in operating Costing -Procedure of Operating Costing	4	Lecture	Black Board Charts
4.2	Transport Costing-Collection of	3	Chalk &	Black Board
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
	Cost		Talk	
4.3	Classification of Cost - Selection of Appropriate Cost Unit - preparation of Operating Cost Sheet	6	Chalk & Talk	Black Board

4.4	Cinema House Operating Costing	3	Chalk & Talk	Black Board
4.5	Power House or Boiler House Operating	4	Chalk & Talk	Black Board
<b>UNIT - 5 RECONCILIATION OF COST ACCOUNT AND FINANCIAL ACCOUNTS</b>				
5.1	Meaning – objectives	2	Lecture	Black Board
5.2	reasons for difference in profits	2	Lecture	Black Board
5.3	preparation of reconciliation statement when costing & financial profits are given	3	Chalk&Talk	Black Board
5.4	preparation of reconciliation statement when costing & financial profits are not given	5	Chalk & Talk	Black Board
5.5	preparation of reconciliation statement when there is loss	3	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 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	

<b>K1</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>2 ½</b>	<b>7.5</b>	<b>-</b>	<b>7.5</b>	18.75 %
<b>K2</b>	<b>-</b>	<b>5</b>	<b>4</b>	<b>2 ½</b>	<b>11.5</b>	<b>-</b>	<b>11.5</b>	28.75 %
<b>K3</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>8</b>	<b>-</b>	<b>8</b>	20 %
<b>K4</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>5</b>	<b>8</b>	<b>-</b>	<b>8</b>	20 %
<b>Non Scholastic</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>		<b>5</b>	<b>5</b>	12.5 %
<b>Total</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

## EVALUATION PATTERN

<b>SCHOLASTIC</b>					<b>NON – SCHOLASTIC</b>	<b>MARKS</b>		
<b>C1</b>	<b>C2</b>	<b>C3</b>	<b>C4</b>	<b>C5</b>	<b>C6</b>	<b>CIA</b>	<b>ESE</b>	<b>Total</b>
<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>

## UG CIA Components

		<b>Nos</b>	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- 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	Help organisations in preparing contract accounts and accounts for intermittent production	K1,K2,K3	PSO1& PSO3
CO 2	Calculate costs for continuous production & at stages, demonstrating the extent of equivalent completed units and identify inter process profits	K1,K2,K3	PSO2, PSO3 & PSO5
CO 3	Apportion joint costs systematically	K1,K2,K3	PSO1, PSO3, PSO4 & PSO5

CO 4	Calculate costs for operations like transport, powerhouse, cinema house	K1,K2,K3	PSO1, PSO3, PSO4 & PSO5
CO 5	Reconcile between cost and financial records and explain the reasons for disagreement	K1,K2	PSO1, PSO3 & PSO5

### Mapping COs Consistency with PSOs

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

### Mapping COs Consistency with POs

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

**Note:** □ Strongly Correlated – **3** □ Moderately Correlated – **2** □ Weakly Correlated – **1**



**COURSE DESIGNER:**

**Staff Name : 1.Dr.AUXILIA FELICITAS.A.I**  
**2.MS.MABLE JASMINE SHOBHA .A**

**Forwarded By**

*B. Sahayarani Fernando*  
**HOD'S Signature**

**&**

**Name**

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

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**II B.Com**

**SEMESTER –IV**

**Principles and Practice of Management**

**19A4CC10**

**For those who joined in 2019 onwards**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A4CC10</b>	<b>Principles and Practice of Management</b>	<b>5</b>	<b>3</b>

**COURSE DESCRIPTION**

This course enables the students to familiarize themselves with the knowledge, roles, responsibilities, skills and functions of management.

**COURSE OBJECTIVES**

**The course is designed to**

1. Acquaint with general management and its theories
2. Understand planning and its function abilities
3. Apply organization in framing structure in business
4. Synthesise on staffing policies of organisations
5. Understand steps involved in controlling and principles of directing

**UNIT –I Nature of Management**

**( 15 HRS.)**

Meaning and definition of Management – Features or Characteristics of Management– Importance of Management – Management an Art or Science – Functional Management by Henry Fayol - Scientific Management by F.W. Taylor—Management by Objectives by Peter F.Drucker – Management of Workers by Elton Mayo

## **UNIT –II Planning**

**( 15 HRS.)**

Meaning – Definition – Characteristics – Objectives – Importance – Advantages– Steps in Planning process – Methods of planning – Limitations and Obstacles.

## **UNIT –III Organization**

**( 15 HRS.)**

Meaning –Definition – Functions – Principles – Importance – Formal and Informal Organization – Delegation of authority – Principles of Delegation – Departmentation – Basis of Departmentation – Types of Organization – Line Organization – Functional Organization – Line and Staff Organization – Committee Organization – Matrix Organization – Organization charts and manuals – advantages and disadvantages.

## **UNIT –IV Staffing**

**( 15 HRS.)**

Functions – Recruitment – Sources of recruitment – Selection – Stages of selection procedure –Promotion – Performance appraisal – Training &Development – Types of training.

## **UNIT –V Directing and Controlling**

**( 15 HRS.)**

Directing – meaning & Definition – Principles – Techniques – Importance – Controlling –Definition of controlling – Steps in Control process – Techniques of control – advantages and limitations

## **UNIT –VI DYNAMISM(for CIA only)**

Definition- Purpose of SP-Principles of Successful SP – Essentials of SP - Steps for SP – SP in Nurturing Management

## **Text Book**

Principles of Management,T. Ramasamy, Himalaya Publishing House, 2018

## REFERENCES:

### Reference Book

Management Theory and Practice- Koontz and O' Donnell, Tata Hill  
Publications, 2018

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Nature of Management</b>				
1.1	Nature of Management	2	Chalk & Talk	Black Board
1.2	Features or Characteristics of Management- Importance of Management	4	Chalk & Talk	LCD
1.3	Management an Art or Science – Functional Management by Henry Fayol	3	Lecture	PPT & White board
1.4	Scientific Management by F.W. Taylor— Management by Objectives by Peter F.Drucker	3	Lecture	Smart Board
1.5	Management of Workers by Elton Mayo	3	Lecture	Black Board
<b>UNIT 2 Planning</b>				

2.1	Meaning – Definition – Characteristics – Objectives – Importance –Advantages	4	Specimen	Microscope
2.2	Steps in Planning process –	3	Discussion	Black Board
2.3	Methods of planning – Limitations and Obstacles.	3	Lecture	Green Board Charts

### UNIT 3 Organization

3.1	Meaning –Definition – Functions – Principles	1	PPT	Google classroom
3.2	Importance – Formal and Informal Organization – Delegation of authority	3	PPT	Google classroom
3.3	Principles of Delegation – Departmentation – Basis of Departmentation	4	PPT	Google classroom
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.4	Types of Organization – Line Organization – Functional Organization – Line and Staff Organization	4	PPT	Google classroom
3.5	Committee Organization – Matrix Organization	4	PPT	Google classroom
3.6	Organization charts and manuals – advantages and disadvantages.	4	PPT	Google classroom

### UNIT 4 Staffing

4.1	Functions – Recruitment – Sources of recruitment	4	Discussion	Google classroom
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4.2	Selection – Stages of selection procedure	3	Discussion	Google classroom
4.3	Promotion – Performance appraisal	4	Discussion	Google classroom
4.4	Training & Development – Types of training.	4	Discussion	Google classroom

### UNIT V Directing and Controlling

5.1	Directing – meaning & Definition – Principles	5	Discussion	Google classroom
5.2	Techniques – Importance – Controlling – Definition of controlling	5	Discussion	Google classroom
5.3	Steps in Control process – Techniques of control – advantages and limitations.	5	Discussion	Google classroom

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	MIDSEM 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				
<b>C1</b>	-	Test (CIA 1)		1	-	10	Mks	
<b>C2</b>	-	Test (CIA 2)		1	-	10	Mks	
<b>C3</b>	-	Assignment		1	-	5	Mks	
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5	Mks	
<b>C5</b>	-	Quiz		2 *	-	5	Mks	
<b>C6</b>	-	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	Rationalize concepts of general management and theories of general management	K1	PSO1& PSO2
CO 2	Provide a bird's eye view on the meaning, importance and enumerate the planning process	K1, K2,	PSO3
CO 3	Choose between structure of organization benefitting each type of business, based on nature of activities involved, and prepare charts and manuals	K1 & K3	PSO5
CO 4	Summaries induction and generalized sources of recruitment and selection process, types of training, developmental exercises	K1, K2, K3 &	PSO 4 &PSO 5
CO 5	Explain the techniques behind direction and control and summaries steps involved in control	K2 & K4	PSO 2&PSO4



### 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	2	2	2
CO4	1	3	2	3	3
CO5	2	3	2	3	2

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

### Mapping of COs with POs

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

### COURSE DESIGNER:

Staff Name :MS.F.Gnanadeepam

Staff Name

Forwarded By

*B. Sahayarani Fernando*  
**HOD'S Signature**

**& Name**

**Dr. B. SAHAYARANI FERNANDO**  
 HOD & ASSOCIATE PROFESSOR  
 DEPARTMENT OF COMMERCE  
 FATIMA COLLEGE  
 MADURAI - 625 013

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER –V**

**CORPORATE ACCOUNTING**

**19A5CC11**

**For those who joined in 2019 onwards**

<b>PROGRAMME rCODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A5CC11</b>	<b>CORPORATE ACCOUNTING</b>	<b>5</b>	<b>4</b>

### **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**

#### **The course is designed to**

1. Acquaint the students on procedural entries for issue of shares and redemption of preference shares
2. Prepare students to record underwriting transactions and compute underwriting commission
3. Demarcate between pre and post in corporation profits
4. Compute value of shares and goodwill and identify financial position of business enterprises.

### **UNITS**

#### **UNIT I SHARE CAPITAL AND REDEMPTION**

**[15 HRS.]**

Company Accounts – share capital – **issue of shares** for cash – issue of shares other than cash -Application – Allotment Calls – Calls in Advance –

discount-Forfeiture of shares - Reissue of forfeited shares – Forfeiture of shares when there is an over subscription and pro- rata allotment – Rights issues. Redeemable preference shares – Issue and Redemption.

## **UNIT II DEBENTURES AND REDEMPTION**

**[15 HRS.]**

Debentures – **Issue of debentures** – debenture discount and its treatment– Interest on debentures – provision for Redemption of debentures – Sinking fund method – Non-cumulative sinking fund – own debentures - Interest on own debentures – Ex-Interest and Cum-Interest .

## **UNIT III PROFITS PRIOR TO INCORPORATION AND UNDERWRITING**

**[15 HRS.]**

Profits prior to incorporation —Time ratio & Sales ratio -- **Underwriting** – liability of underwriter – total and partial underwriting – Firm underwriting. - underwriting commission.

## **UNIT IV FINAL ACCOUNTS**

**[15 HRS.]**

**Final Accounts of companies** – contents of Final statements – Vertical form of balance sheet(new format) – divisible profits and dividends – Transfer of profits to reserve –computation of maximum amount of dividend payable – guidelines for issue of bonus shares.

## **V VALUATION OF GOODWILL AND SHARES**

**[15 HRS.]**

**Valuation of goodwill** – **Methods of valuing Goodwill** (average profit method, super profit method, capitalization method and annuity method) - Valuation of equity and preference shares(net assets method, yield value, fair value method).

## **UNIT VI : DYNAMISM(for CIA only)**

Human Resource Accounting-Theory only

<b>UNIT –II DEBENTURES AND REDEMPTION</b>				
2.1	Debentures – Issue of debentures – debenture discount and its treatment	3	Chalk & Talk	Black Board
2.2	Interest on debentures – provision for Redemption of debentures	3	Chalk & Talk	Black Board

2.3	Sinking fund method – Noncumulative sinking fund	3	Chalk & Talk	Black Board
2.4	own debentures - Interest on own debentures	3	Chalk & Talk	Black Board
2.5	Ex-Interest and Cum-Interest	3	Chalk & Talk	Black Board

### UNIT -III PROFIT PRIOR TO INCORPORATION AND UNDERWRITING

3.1	Profits prior to incorporation — Time ratio & Sales ratio	4	Chalk & Talk	Black Board
3.2	Underwriting – liability of underwriter	1	Chalk & Talk	Black Board
3.3	Total and Partial Underwriting	2	Chalk & Talk	Black Board
3.4	Firm Underwriting	2	Chalk & Talk	Black Board
3.5	Underwriting Commission.	1	Chalk & Talk	Black Board

### UNIT-IV- FINAL ACCOUNTS

4.1	Final Accounts of companies – contents of Final statements	2	Chalk & Talk	Black Board
4.2	Vertical form of balance sheet(new format)	1	Chalk & Talk	Black Board
4.3	divisible profits and dividends	2	Chalk & Talk	Black Board
4.4	Transfer of profits to reserve	2	Chalk & Talk	Black Board
4.5	Computation of Maximum Amount of Dividend Payable	2	Chalk & Talk	Black Board

4.6	Guidelines for Issue of Bonus Shares.	2	Chalk & Talk	Black Board
<b>UNIT V VALUATION OF GOODWILL AND SHARES</b>				
5.1	Valuation of goodwill	3	Chalk & Talk	Black Board
5.2	Methods of valuing Goodwill average profit method, super profit method	5	Chalk & Talk	Black Board
5.3	Capitalization Method and Annuity Method	4	Chalk & Talk	Black Board
5.4	Valuation of Equity and Preference Shares (Net Assets Method, Yield Value, Fair Value Method)	5	Chalk & Talk	Black Board

### **Text Book**

1. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 2017.

### **REFERENCES:**

1. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann, 2017
2. Corporate Accounting, B.S. Raman, United Publishers, 2017
3. Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2017
4. Advanced Accounting, Dr. Arulanandham & Raman, Himalaya Publishing House Pvt Ltd, 2017.

### **Digital Open Educational Resources (DOER)**

1. <http://www.universityofcalicut.info/syl/BComIIISem197.pdf>
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)

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic MarksC5	CIA Total	% of Assessment
	Session -wise Average5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks				
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	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- 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	K1	PSO1
CO 2	Assist Corporates, in accounting for redemption of debentures	K2	PSO2,PSO5
CO 3	Compute underwriting commission and record for u/t businesses, and assess profits prior to incorporation, for corporation India	K3	PSO1,PSO3
CO 4	Prepare Income statement & balance sheet, following the specification of Company act, 2013	K3	PSO1 & PSO5

CO 5	Value shares of goodwill, based on the typicality of each company	K2	PSO3& PSO5
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### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
C01	3	3	3	2	3
C02	3	3	2	3	3
C03	3	3	3	3	2
C04	2	3	3	3	3
C05	3	2	3	3	3



**Mapping COs Consistency with POs**

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

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

**COURSE DESIGNER:**

**1.Dr.Mrs.S.Fatima Roseline Mary**

**Forwarded By**

*B. Sahaya Fernando*  
**HOD'S Signature**

**& Name**

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

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER –V**

**COMPANY LAW**

**19A5CC12**

**For those who joined in 2019 onwards**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A5CC12</b>	<b>COMPANY LAW</b>	<b>6</b>	<b>5</b>

### **COURSE DESCRIPTION**

A comprehensive study of the provisions of Companies Act 2013 with the necessary amendments will help the students to get an overall view of the provisions of company law.

#### **Course Objective**

#### **The Course is designed to**

1. outline the basis of Company Law
2. be familiar on various public documents and its contents
3. throw light on rules and provisions regarding raising of long term funds
4. highlight the procedure for winding up of the company

### **UNITS**

#### **UNIT I NATURE OF COMPANY AND INCORPORATION**

**[15 Hrs.]**

Introduction to Companies Act 2013 - Definition – characteristics – lifting of corporate veil – advantages of incorporation – corporation or body corporate - Kinds of Companies – **Incorporation** - **Documents to be filed** with the Registrar- certificate of incorporation – effects of Registration

## **UNIT II **PUBLIC DOCUMENTS****

**[15 Hrs.]**

Memorandum of Association-Meaning – purpose – contents – Doctrine of ultravires.- Articles of Association - Meaning – Contents of articles – Forms of Articles – Tables A – alteration of articles and memorandum - Doctrine of indoor management- Prospectus-Definition – Registration - contents of prospectus – Statement in lieu of Prospectus

## **UNIT III SHARE CAPITAL , SHARES AND DIVIDEND [15 HRS.]**

Share certificates – **Demat Certificate** and Account - share warrant – Transfer of shares – transmission of shares - Dividend-Meaning – Rules regarding dividend – Interim Dividend – dividend warrant

## **UNIT IV, COMPANY MANAGEMENT**

**[15 HRS.]**

**Appointment of Directors** – Powers, rights and duties – Statutory meeting – Annual General meeting – Extra ordinary general meeting- Agenda -Minutes – appointment of auditors

## **UNIT V WINDING UP:**

**[15 HRS.]**

Meaning- modes and consequences of winding up – Liquidator – rights, powers, duties and liabilities- Contributory – List of Contributories – Liabilities.

## **UNIT VI : DYNAMISM(for CIA only)**

Debentures

**Text Book:**

Elements of Company law ,N.D.Kapoor, Sultan Chand & Sons, 2017

**REFERENCES:**

1. Company Law, A.K.Majumdar&G.K.Kapoor, Taxmann publications Pvt ltd, 2017
2. Company Law:Law& practice, N.K.Jain, Deep &Deep publications, 2017
3. Company Law , Ashok Bagrial, Vikas Publications House Pvt Ltd, 2017

**Digital Open Educational Resources (DOER)**

- 1.[https://www.dphu.org/uploads/attachements/books/books\\_3955\\_0.pdf](https://www.dphu.org/uploads/attachements/books/books_3955_0.pdf)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 NATURE OF COMPANY AND INCORPORATION</b>				
1.1	NATURE OF COMPANY	1	Chalk & Talk	Black Board
1.2	Lifting of corporate veil	3	Chalk & Talk	Black Board
1.3	Advantages of incorporation	3	Chalk & Talk	Black Board

1.4	Corporation or body corporate	3	Chalk & Talk	Black Board
2.1	PUBLIC DOCUMENTS	1	Chalk & Talk	Black Board
1.5	Kinds of Companies	3	Chalk & Talk	Black Board
	<del>Memorandum of Association-</del>		<del>Chalk &amp; Talk</del>	<del>Black Board</del>
2.2	Meaning - Purpose - Contents	2	Chalk & Talk	Black Board
1.6	Incorporation	3	Chalk & Talk	Black Board
2.3	Doctrine of ultravires	3	Chalk & Talk	Black Board
1.7	<del>Documents to be filed with the</del>	<del>2</del>	<del>Chalk &amp; Talk</del>	<del>Black Board</del>
2.4	Registrar - Contents of articles -	2	Chalk & Talk	Black Board
	Forms of Articles- Tables - A		Talk	Board
1.8	Certificate of incorporation- effects of Registration	3	Chalk & Talk	Black Board
<b>UNIT -2      PUBLIC DOCUMENTS</b>				

2.5	Alteration – articles and memorandum	2	Chalk & Talk	Black Board
2.6	Doctrine of indoor management	2	Chalk & Talk	Black Board
3.4	Dividends-Meaning Rules regarding			
2.7	Dividends – dividend warrant	1	Chalk & Talk	Black Board
<b>UNIT -4 COMPANY MANAGEMENT</b>				
	COMPANY MANAGEMENT			
4.1		1	Chalk & Talk	Black Board
2.9	Contents of prospectus.	5	Chalk & Talk	Black Board
	Directors – Definition			
4.2	<b>Unit -3 SHARE CAPITAL , SHARES AND DEBENTURES</b>	1	Chalk & Talk	Black Board
3.1	Share certificates – Demat			
4.3	Appointment of Directors Certificate and Account	3	Chalk & Talk	Black Board
3.2	Powers, rights and duties			
4.4	share warrant – Transfer of shares	3	Chalk & Talk	Black Board
3.3	Statutory meeting – Annual General	1	Chalk & Talk	Black Board
4.5	transmission of shares meeting – Extra ordinary general meeting	4	Chalk & Talk	Black Board
4.6	Agenda -Minutes	3	Chalk & Talk	Black Board
<b>UNIT -5 WINDING UP</b>				

5.1	Meaning- modes and consequences of winding up	3	Chalk & Talk	Black Board
5.2	Liquidator – rights, powers, duties and liabilities	5	Chalk & Talk	Black Board
5.3	Contributory – List of	5	Chalk &	Black
	Contributories – Liabilities		Talk	Board

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic MarksC5	CIA Total	% of Assessment
	Session-wise Average5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM 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

<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

### **EVALUATION PATTERN**

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

### **UG CIA Components**

#### **Nos**

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



## **COURSE OUTCOMES**

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

<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
Compare the formation of Company with Partnership	K1	PSO3
Explain the knowledge of MOA and AOA	K1, K2	PSO2
Assess the concept of Share Capital , Shares and Debentures	K1 & K3	PSO1& PSO4
Discuss the appointment, duties and right of directors and secretary	K1, K2 & K3	PSO4
Plan with proper knowledge about Winding up.	K2 & K4	PSO5

### Mapping COs Consistency with PSOs

CO/ PSO	PS O1	PSO 2	PSO 3	PSO 4	PSO 5
CO1	3	2	3	2	3
CO2	3	3	2	2	3
CO3	3	3	2	3	3
CO4	3	2	2	3	3
CO5	3	2	2	3	3

### Mapping COs Consistency with POs

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

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**1.Dr.Mrs.S.Fatima Roseline Mary**

**Forwarded By**

*B. Sahayarani Fernando*  
**HOD'S Signature**

**& Name**

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

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**III B.Com**

**SEMESTER – V**

**Income tax law and practice**

**19A5CC13**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5CC13	Income tax law and practice	6	4

## **COURSE DESCRIPTION**

### **Course Description**

This course provides an introduction to an overview of the fundamental concepts of income-tax law. The contents of this paper are designed with the objective of equipping the students to cope with the emerging income-tax law.

## **COURSE OBJECTIVES**

### **The course is designed to**

1. Have an in-depth knowledge on Income Tax Act and its amendments, definitions involved in IT and determination of residential status of individuals.
2. Acquaint on the provisions of Income Tax on Taxation of salary.
3. Compute Income from House Property under different natures of occupation of House Property.
4. Trace residual income and compute Income from Other Sources.
5. Calculate Gross Total Income of Individuals and know the methods of assessment followed by Income Tax Authorities

### **Unit 1 INTRODUCTION TO INCOME TAX**

**(15 HRS)**

Brief History of Income Tax in India – Income Tax Act 1961 with Amendments  
Definitions – Previous year – Assessment year – Person – Resident – Not ordinarily  
Resident – Non-Resident — Income Exempted from Tax u/s 10

**Unit 2 COMPUTATION OF INCOME FROM SALARY****(15 HRS)**

Computation of **Income from Salary**- Definition, Allowances, perquisites, retirement benefits.

**Unit 3 INCOME FROM HOUSE PROPERTY****(15HRS)**

Computation of Income from House Property- self occupied- let out- deemed to be let out property- deductions under section 24

**Unit 4 **INCOME FROM OTHER SOURCES**.****(15HRS)**

Income from other sources- casual income- winnings from lotteries and cross word puzzles- interest on securities- gifts- pension- family inheritance

**Unit 5 COMPUTATION OF SALARY INCOME****(15 HRS)**

Gross Total Income – Computation of Gross Total Income – Deductions from Gross Total Income – **Deductions U/S 80C to 80 U** [excluding 80I]- tax planning for salaries

**UNIT –6 DYNAMISM (for CIA only)**

**Return of Income** – voluntary filing up return – E filing- Compulsory filing up return – Permanent Account Number [PAN] -Types of Assessment – Self Assessment – Regular Assessment – Best Judgment Assessment

**Text book:**

Income – Tax Law and Accounts, Dr. H.C. Mehrotra, Sahitya Bhawan publications, latest edition

**Books for reference**

1. Student's guide to Income- Tax, Dr. Vinod K. Singhania, Taxmann Publications Pvt ltd, , latest edition
2. Income tax Law & Practice, N.Hariharan, Tata mcgraw-Hill publishing Company Ltd, , latest edition
3. Income tax law & Practice, V.P.Gaur& G.P. Narang, Kalyani Publishers , latest edition

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT I Partnership</b>				
1.1	Brief History of Income Tax in India – Income Tax Act 1961 with Amendments	1	Chalk & Talk	Black Board
1.2	Definitions	4	Discussion	Google classroom
1.3	Previous year –Assessment year	4	Discussion	Google classroom
1.4	Person –Resident – Not ordinarily Resident – Non-Resident —	4	Discussion	Google classroom
1.5	Income Exempted from Tax u/s 10	2	Lecture	Black Board
<b>UNIT -2 Income from Salary</b>				
2.1	Computation of Income from Salary	3	Lecture	Green Board Charts
2.2	Retirement benefits	3	Chalk & Talk	Green Board
2.3	Allowances	3	Discussion	Google classroom

2.4	perquisites	3	Discussion	Google classroom
2.5	Computation of salary	3	Discussion	Google classroom
	<b>UNIT -3                      Income from house property</b>			
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.1	introduction	1	Lecture	Green Board Charts
3.2	Definitions – self occupied property	3	Chalk & Talk	Green Board
3.3	Partly let out property	3	Discussion	Google classroom
3.4.	Let out property	3	Discussion	Google classroom
3.5	Computation of income from house property	3	Discussion	Google classroom
3.6	Interest on laon	2	Discussion	Google classroom
	<b>UNIT IV income from other sources</b>			
4.1	Introduction	5	Discussion	Google classroom
4.2	Income from other sources	5	Discussion	Google classroom
4.3	Computation of income from other sources	5	Discussion	Google classroom
	<b>UNIT V    Gross total income</b>			

5.1	Computation of gross total income	1	Discussion	Google classroom
5.2	– Deductions from Gross Total Income- Deductions U/S 80C to 80 U [ excluding 80I]-	10	Discussion	Google classroom
5.3	tax planning for salaries	4	Discussion	Google classroom

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	MIDSEM 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

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Outline the history of IT Act and pronounce clearly the basic concepts of IT Act.	K1	PSO1& PSO2



CO 2	Define salary and compute salary within the precincts of the relevant Financial Act	K1, K2,	PSO3
CO 3	Calculate Income from House Property, depending on the number of holdings and nature of occupation of such property	K1 & K3	PSO5
CO 4	Determine Income from Other Sources and demarcate the residual income among other heads	K1, K2, K3 &	
CO 5	Compute GTI for individuals and cut across theoretically between types of assessment	K2 & K4	

### 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

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

### Mapping of COs with POs

CO/ PSO	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

### COURSE DESIGNER:

1. Staff Name Dr.V.Suganya
2. Staff Name

### Forwarded By

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

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

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**III B.Com**

**SEMESTER – V**

**Financial Accounting Software Package**

**19A5CC14**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO/USCO</b>	<b>19A5CC14</b>	<b>FINANCIAL ACCOUNTING SOFTWARE PACKAGE</b>	<b>6 Lab</b>	<b>4</b>

#### **COURSE DESCRIPTION**

This course builds on the foundation of accounting techniques and theory and to enables the gain knowledge on accounting and financial aspects that enables the students to manage their business financial transactions.

#### **COURSE OBJECTIVE/S**

**The course is designed to**

1. Create company using Tally ERP
2. develop expertise in the features of Tally ERP
3. deal with creations of vouchers and invoices
4. Analyse financial statements using Tally ERP
5. evaluate stock, order positions and pending bill positions

## **UNITS**

### **UNIT I**

**(15 HRS)**

Introduction – Types of Accounting Packages -Tally Fundamentals-Key components of Tally-Creation Of Companies – Basics of Accounts.

### **UNIT II**

**(15 HRS)**

Maintaining Company Data-Basic Company Defaults-Walk Through To Create Company – Setting Up GST at Company Level - F11 Features-F12 Features-Configurations, Groups, Multiplications – Stock Groups Multiplication, Unit of Measure, Creating Stock Items, Stock Valuation Methods.

### **UNIT III**

**(15 HRS)**

**GST Taxes & Invoices**-- Understanding SGST, CGST & IGST -- Setting Up GST at Ledger Level - Vouchers – Default Vouchers, Creating a New Voucher Type – Various Vouchers like Receipts, Payments, Journal Etc. Inventory Details in Vouchers In Vouchers - Setting Up GST at Inventory Level – Receipt Note – Delivery Note – Rejections Etc. – Invoicing.

### **UNIT IV**

**(15 HRS)**

**MIS Applications**-Outstanding Payable And Receivable, Profit Centers Of Company (Cost Center) Multicurrency Dealing – Interest Calculations – Basic Reconciliations – Financial Analysis – Balance Sheet, Profit & Loss A/C, Cash Flow- Fund Flow-Ratio Analysis.

### **UNIT V**

**(15 HRS)**

**Inventory Information** – Purchase Order- Sales Order Processing, Budgets And Controls- Import And Export Of Data – Display And Reporting Of Various Reports Used In Companies – Outstanding Statements Of **Godown Analysis**, Stock Analysis – Pending Order Position, Pending Bill Position

**DYNAMISM (For CIA Only)**

Cash Receivables Management -Preparation of cash Receivables Management

**TEXT BOOK:**

1. K.K.Nadhani, Accounting With Tally, Bpb Publications, 2017.

**BOOK FOR REFERENCE**

2. Tally .ERP 9 in Simple Steps Kindle Edition

byKogent Learning Solutions Inc.(Author) Format: Kindle Edition  
**Publisher** : Dreamtech Press (1 January 2010)

3. Comdex Tally.ERP 9 byDr. Namrata Agrawal(Author)**Publisher** :  
Dreamtech Press (1 January 2007).

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1				
1.1	Introduction	1	Google Meet	Screen Sharing
1.2	Types of Accounting Packages	3	Google Meet	Screen Sharing
1.3	Tally Fundamentals	3	Google Meet	Screen Sharing

1.4	Key components of Tally	3	Google Meet	Screen Sharing
1.5	Creation Of Companies– Basics of Accounts.	5	Google Meet	Screen Sharing
<b>UNIT -2</b>				
2.1	Maintaining Company DataBasic Company Defaults	1	Google Meet	Screen Sharing
2.2	Walk Through To Create Company	2	Google Meet	Screen Sharing
2.3	– Setting Up GST at Company Level - F11 Features-F12 Features- Configurations,	2	Google Meet	Screen Sharing
2.4	Groups, Multiplications – Stock Groups Multiplication	2	Google Meet	Screen Sharing
2.5	Unit of Measure, Creating Stock Items.	2	Google Meet	Screen Sharing
2.6	Stock Valuation Methods	2	Google Meet	Screen Sharing
<b>UNIT -3</b>				
3.1	GST Taxes & Invoices	1	Google Meet	Screen Sharing
3.2	Understanding SGST, CGST & IGST -- Setting Up GST at Ledger Level -	2	Google Meet	Screen Sharing

3.3	Vouchers – Default Vouchers, Creating a New Voucher Type – Various Vouchers like Receipts, Payments, Journal Etc.	4	Google Meet	Screen Sharing
3.4	Inventory Details in Vouchers In Vouchers - Setting Up GST at Inventory Level	5	Google Meet	Screen Sharing
3.5	Receipt Note – Delivery Note – Rejections Etc. – Invoicing.	4	Google Meet	Screen Sharing
<b>UNIT -4</b>				
4.1	MIS Applications	1	Google Meet	Screen Sharing
4.2	Outstanding Payable And Receivable- Profit Centers Of Company (Cost Center)	1	Google Meet	Screen Sharing
4.3	Multicurrency Dealing – Interest Calculations -Basic Reconciliations	2	Google Meet	Screen Sharing
4.4	Financial Analysis – Balance Sheet	3	Google Meet	Screen Sharing
4.5	Profit & Loss A/C, Cash Flow- Fund Flow-Ratio Analysis.	4	Google Meet	Screen Sharing
<b>UNIT -5</b>				
5.1	Inventory Information	2	Google Meet	Screen Sharing

5.2	Purchase Order- Sales Order Processing, Budgets And Controls-	4	Google Meet	Screen Sharing
5.3	Import And Export Of Data – Display And Reporting Of Various Reports Used In Companies –	4	Google Meet	Screen Sharing
5.4	Outstanding Statements Of Godown Analysis,	5	Google Meet	Screen Sharing
5.5	Stock Analysis – Pending Order Position, Pending Bill Position	4	Google Meet	Screen Sharing

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic MarksC5	CIA Total	% of Assessment
	Session -wise Average5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MIDSEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks.	
<b>K1</b>	<b>5</b>	-	-	<b>2 ½</b>	<b>7.5</b>	-	<b>7.5</b>	18.75 %
<b>K2</b>	-	<b>5</b>	<b>4</b>	<b>2 ½</b>	<b>11.5</b>	-	<b>11.5</b>	28.75 %
<b>K3</b>	-	-	<b>3</b>	<b>5</b>	<b>8</b>	-	<b>8</b>	20 %
<b>K4</b>	-	-	<b>3</b>	<b>5</b>	<b>8</b>	-	<b>8</b>	20 %



<b>Non Scholastic</b>	-	-	-	-		<b>5</b>	<b>5</b>	12.5 %
<b>Total</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

<b>CIA</b>	
<b>Scholastic</b>	<b>35</b>
<b>Non Scholastic</b>	<b>5</b>
	<b>40</b>

### EVALUATION PATTERN

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

#### CIA COMPONENTS

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

## **COURSE OUTCOMES**

**On completion of the course the student will be able to**

<b>CO.</b>	<b>Course Outcomes</b>	<b>Knowledge Level</b>
<b>CO1</b>	Create companies using Tally ERP	<b>K1</b>
<b>CO2</b>	Use features effectively and navigate between functional keys	<b>K1,K2</b>
<b>CO3</b>	Create vouchers and invoices and use GST in preparing taxable invoices	<b>K2,K3</b>
<b>CO4</b>	Conduct financial statements analysis, using MIS	<b>K2,K3</b>
<b>CO5</b>	Help organizations in extracting inventory information	<b>K3</b>

### 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	2	3	2	3
CO3	3	3	3	2	3
CO4	3	3	2	3	3
CO5	3	3	3	2	3

### Mapping COs Consistency with POs

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

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

**COURSE DESIGNER:**

**MRS. Dr.C.Lucia Vanitha**

*B. Sahayarani Fernando*  
Forwarded By

**HOD'S Signature & Name**

**Dr. B.Sahayarani Fernando**

**Dr. B. SAHAYARANI FERNANDO**

**HOD & ASSOCIATE PROFESSOR**

**DEPARTMENT OF COMMERCE**

**FATIMA COLLEGE**

**MADURAI - 625 018**

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – VI**

**Advanced Corporate Accounting**

**19A6CC15**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6CC15	Advanced Corporate Accounting	6	4

#### **COURSE DESCRIPTION**

This course enables the students to know about the principles involved in the maintenance of company accounts in accordance with the principles of company law and an understanding of accounts of special companies

#### **COURSE OBJECTIVES**

**The course is designed to**

1. Account for capital reduction
2. Prepare accounts in case of amalgamation, in case of merger and purchase
3. Record transaction in case of liquidation of company
4. Position consolidated balance sheet for holding company
5. Prepare accounts for banking corporations and value human resources

#### **UNIT 1 CAPITAL REDUCTION**

**(15 HRS)**

**Alteration of Share Capital** And Internal Reconstruction Excluding Scheme of Reconstruction – Disposal of Capital Reduction - Treatment of Arrears of Preference Dividends – Surrender of Shares.

#### **Unit 2 AMLAGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION (15 HRS)**

External Reconstruction -Amalgamation And Absorption – Calculation of **Purchase**

**Consideration** – Treatment of Liquidation Expenses – Books of Purchasing Company And Vendor Company – Amount Payable To Dissenting Shareholders – Inter Company Owings – Cancellation of Common Debts And Unrealized Profits (Excluding Inter Company Holdings)

### **Unit 3 LIQUIDATION OF COMPANIES**

**(15 HRS)**

Liquidation- Statement of Affairs And Deficiency/Surplus Account – **Liquidator's Final Statement of Account** – Calls In Arrears And Calls In Advance – Adjusting The Rights of Contributories When The Paid Up Amount On Share Varies- B List Of Contributories

### **Unit 4 HOLDING COMPANIES**

**(15 HRS)**

Holding Companies – Fundamental Principles of Consolidation – Elimination of Investment – Minority Interest- Cost of Control or Capital Reserve – Capital Profits & Revenue Profits – Elimination of Common Transactions – Treatment of Unrealized Profits – Revaluation Of Assets & Liabilities – Bonus Shares (Only Simple Problems Involving One Subsidiary).

### **Unit 5 DOUBLE ACCOUNTING SYSTEM**

**(15 HRS)**

Accounts of Electricity Companies – Differences between Single Account And Double Account System – Disposal of Surplus – **Repairs And Renewals** – **Replacement of An Asset**

### **UNIT 6 DYNAMISM (for CIA only)**

Human Resource Accounting – Valuation of Human Resources – Cost based Methods and value based Method- Indian Accounting Standards 10,14,16,28

#### **Text Book:**

Advanced Accountancy, R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13<sup>th</sup> Revised Edition, 2017.

#### **Book for Reference**

1. Advanced Accountancy, T.S.Reddy&A.Murthy, Margham Publications, 2017
2. Advanced Accounting Vol1/2, S.N.Maheswari,Vikas Publications Pvt Ltd,2017.
3. Advanced Accounting: Corporate Accounting, Ashok Sehgal & Deepak Sehgal, Taxmann,6<sup>th</sup> Edition,2017

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT I      internal reconstrution</b>				
1.1	Alteration of Share Capital And--	1	Chalk & Talk	Black Board
1.2	Internal Reconstruction Excluding Scheme of Reconstruction	4	Discussion	Google classroom
1.3	Disposal of Capital Reduction	4	Discussion	Google classroom
1.4	Treatment of Arrears of Preference Dividends –	4	Discussion	Google classroom
1.5	Surrender of Shares.	2	Lecture	Black Board
<b>UNIT -2 Amalgamation, absorption and external reconstruction</b>				
2.1	External Reconstruction Amalgamation And Absorption – Calculation of Purchase Consideration –	3	Lecture	Green Board Charts
2.2	Treatment of Liquidation Expenses —	3	Chalk & Talk	Green Board

2.3	Amount Payable To Dissenting Shareholders – Inter Company Owings –	3	Discussion	Google classroom
2.4	Cancellation of Common Debts	3	Discussion	Google classroom
2.5	Unrealized Profits (Excluding Inter	3	Discussion	Google

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Company Holdings)			classroom
	<b>UNIT -3 liquidation of companies</b>			
3.1	Liquidation--	1	Lecture	Green Board Charts
3.2	Liquidator's Final Statement of Account	4	Chalk & Talk	Green Board
3.3	Calls In Arrears And Calls In Advance –	3	Discussion	Google classroom
3.4.	Adjusting The Rights of Contributories When The Paid Up Amount On Share Varies-	4	Discussion	Google classroom
3.5	B List Of Contributories	3	Discussion	Google classroom
	<b>UNIT IV holding companies</b>			

4.1	Holding Companies —	3	Discussion	Google classroom
4.2	Fundamental Principles of Consolidation	3	Discussion	Google classroom
4.3	Minority Interest- Cost of Control or Capital Reserve	3	Discussion	Google classroom
4.4	Capital Profits & Revenue Profits – Elimination of Common Transactions – Treatment of Unrealized Profits – Revaluation Of Assets & Liabilities	3	Discussion	Google classroom
4.5	Bonus Shares (Only Simple Problems Involving One Subsidiary).	3	Discussion	Google classroom
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
	<b>UNIT V Double account system</b>			
5.1	Accounts of Electricity Companies —	1	Discussion	Google classroom
5.2	Differences between Single Account And Double Account System	1	Discussion	Google classroom
5.3	Disposal of Surplus	4	Discussion	Google classroom



5.4	Repairs And Renewals – Replacement of An Asset –	4	Discussion	Google classroom
5.5	Final accounts	5	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessme nt
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM 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	-	-	-	-		5	5	
Scholastic								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				
<b>C1</b>	-	Test (CIA 1)		1	-	10 Mks		
<b>C2</b>	-	Test (CIA 2)		1	-	10 Mks		
<b>C3</b>	-	Assignment		1	-	5 Mks		
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5 Mks		
<b>C5</b>	-	Quiz		2 *	-	5 Mks		
<b>C6</b>	-	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 reconstruction of body corporate and be procedurally conversant	K1	PSO1& PSO2
CO 2	Distinguish merger and purchase and account for amalgamation	K1, K2,	PSO3

CO 3	Prepare statement of affairs, deficiency account, liquidator's final statement of account when liquidation takes place	K1 & K3	PSO5
CO 4	Consolidate the balances and account of holding and subsidiary company	K1, K2, K3 &	
CO 5	Prepare accounts for electricity and public utility concerns	K2 & K4	

### 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

**Note:**    □ Strongly Correlated – **3**                      □ Moderately Correlated – **2**  
                  □ Weakly Correlated – **1**

## Mapping of COs with POs

CO/ PSO	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

### COURSE DESIGNER:

1. Staff Name Dr.V.Suganya
2. Staff Name

Forwarded By

*B. Sabaraj*  
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO  
ASSOCIATE PROFESSOR  
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**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – VI**

**Goods and Service Tax and Customs Act**

**19A6CC16**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	19A6CC16	Goods and Service Tax and Customs Act	<b>5</b>	<b>4</b>

**HOURS / WEEK: 5**

**CREDITS: 4**

**Course Description**

This course enables the students to understand the law and the application of business taxes including the Goods and services tax and to impart and familiarize with the knowledge of goods and services tax.

**Course Objective**

**This course is designed to :**

1. Spell out the cannons of taxation
2. Introduce GST as a composite indirect tax
3. Designed to be familiar on the procedures involved under registration, billing, filing of returns Compute GST using ITC
4. be oriented on the fundamentals of customs Act

## Course Outcome

On completion of the course the student will be able to

CO	Course Outcome	Level
CO1	Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST	K1
CO2	Draw a line of lineation between CGST,SCST IGST and UGST and define the basics of GST along with its governance	K1,K2
CO3	Register, pay and file returns under GST trumpeting theoretical inputs.	K1,K2
CO4	Calculate ITC under GST.	K3
CO5	acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.	K3

**CREDITS: 4**

## Course Description

This course enables the students to understand the law and the application of business taxes including the Goods and services tax and to impart and familiarize with the knowledge of goods and services tax.

## Course Objective

**This course is designed to :**

5. Spell out the cannons of taxation
6. Introduce GST as a composite indirect tax
7. Designed to be familiar on the procedures involved under registration, billing, filing of returns Compute GST using ITC
8. be oriented on the fundamentals of customs Act

## UNITS

### UNIT I CANONS OF TAXATION (15 HRS)

Indirect Tax- Meaning, objectives and Characteristics – Merits and demerits of indirect taxation – Direct taxes Vs. Indirect taxes – Major defects in the earlier structure of Indirect taxes - Indirect taxes subsumed for the introduction of GST – Changes made by GST in Central Excise, Customs and Central Sales Tax Act.

### UNIT II GOODS AND SERVICES TAX (GST) ACT, 2017 (15 HRS)

Meaning and features of GST— **Taxable event** in GST – Types of GST- CGST, SGST, IGST and UTGST – Benefits of GST – Persons liable to pay GST – Rates of GST – Supply of goods / services – Place and Time of supply of goods / services - Composite and mixed supply – Exempted supplies – **Goods exempted under GST** – GST Council – its powers and functions.

### UNIT III PROCEDURES UNDER GST ACT, 2017 (15 HRS)

Registrations under GST – Documents required – amendment and cancellation of Registration –Levy of GST- Tax rate structure- Payment of GST – Various types of Returns – Invoice, bill of supply and **E-bills –procedure for filing returns – Refund of GST.**

### UNIT IV **INPUT TAX CREDIT** (ITC) UNDER GST ACT (15 HRS)

Meaning and types of ITC – conditions and restrictions for taking input tax credit – Eligible and Ineligible credits – Credits in special circumstances – ITC when exempted as well as taxable supplies made – Input service distributor - Valuation of Taxable supply of goods / services- **Offences and Penalties under GST Act.**

### UNIT V THE CUSTOMS ACT, 1962 (15 HRS)

Meaning of customs duty – basic concept of customs duty – Types of customs duty – valuation for customs duty – Import and Export procedures – Baggage – Exemptions - Warehousing – Demurrage – Project Import and Re-imports – Offences and Penalties – Export Promotion Schemes – Export Oriented Units – Duty drawback – Special Economic Zones

### UNIT VI Recent updates of GST

Budget 2021 updates – Amendment in Section 16 –Section 50 – Removal of GST Audit Requirement **Text Book:**

Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication **Reference Book:**

1. Goods & Services Tax – Indian Journey: N.K. Gupta & Sunnania Batia, Barat's Publication
2. Goods & Services Tax – CA. Rajat Mohan,
3. Goods & Services Tax: Dr. Sanjiv Agrawal & CA. Sanjeev Malhotra.
4. GST - Law & Practice: Dr. B.G. Bhaskara, Manjunath. N & Naveen Kumar IM, Goods and Service Tax: Ghousia Khatoon, Naveen Kumar C.M, Venkatesh SN- Himalaya Publishing House.

### **COURSE CONTENT & LECTURE SCHEDULE**

<b>Module No</b>	<b>Topic</b>	<b>No.of Lectures</b>	<b>Teaching Peadagogy</b>	<b>Teaching Aids</b>
<b>Unit 1</b>		<b>Cannons of Taxation</b>		
<b>1.1</b>	<b>Meaning of Indirect Tax- Meaning, objective and Characteristics-Merits and Demerits</b>	<b>5</b>	<b>Chalk &amp; Talk</b>	<b>Black Board</b>
<b>1.2</b>	<b>Direct Taxes Vs. Indirect Taxes - Defects- Indirect Taxes subsumed</b>	<b>4</b>	<b>Brainstorming Session</b>	<b>Google Classroom</b>
<b>1.3</b>	<b>Changes made in Central Excise, Customs and Central Sales Tax Act</b>	<b>6</b>	<b>Lecture</b>	<b>PPT</b>
<b>Unit 2</b>		<b>Goods and Services Tax Act , 2017</b>		
<b>2.1</b>	<b>Features of GST- Taxable event in GST Types of GST</b>	<b>3</b>	<b>Lecture</b>	<b>PPT</b>
<b>2.2</b>	<b>Benefits of GST – Persons liable to pay GST – Rates of GST</b>	<b>4</b>	<b>Chalk &amp; Talk</b>	<b>Black Board</b>
<b>2.3</b>	<b>Supply of Goods -Composite and Mixed Supply-Exempted Supplies</b>	<b>4</b>	<b>Brainstorming Session</b>	<b>Google Classroom</b>
<b>2.4</b>	<b>GST Council -Powers and Functions</b>	<b>4</b>	<b>Group Discussion</b>	<b>Press Clippings</b>
<b>Unit 3</b>		<b>Procedures under GST Act 2017</b>		
<b>3.1</b>	<b>Registrations under GST – Required Documents</b>	<b>4</b>	<b>Chalk and Talk</b>	<b>Text Book and Latest amendments</b>
<b>3.2</b>	<b>Amendment and Cancellation, Payment of GST</b>	<b>4</b>	<b>Chalk and Talk</b>	<b>Google Classroom</b>



<b>3.3</b>	<b>Types of Returns – Invoice, Bill of supply</b>	<b>4</b>	<b>Group Discussion</b>	<b>Interactive PPT</b>
<b>3.4</b>	<b>Procedure for filing returns-Refund of GST</b>	<b>3</b>	<b>Lecture</b>	<b>White Board</b>
<b>Unit 4</b>	<b>Input Tax Credit under GST Act</b>			
<b>4.1</b>	<b>Meaning and Types of ITCconditions and restrictions</b>	<b>4</b>	<b>Lecture</b>	<b>Video Module</b>
<b>4.2</b>	<b>Eligible and Ineligible credits</b>	<b>3</b>	<b>Lecture</b>	<b>Video Module</b>
<b>4.3</b>	<b>Input Service Distributor</b>	<b>4</b>	<b>Lecture</b>	<b>Video Module</b>
<b>4.4</b>	<b>Valuation -offences and penalties under GST Act</b>	<b>4</b>	<b>Lecture</b>	<b>Video Module</b>
<b>Unit 5</b>		<b>The Customs Act</b>		
<b>5.1</b>	<b>Meaning of customs duty – concepts of customs duty – types of customs duty</b>	<b>6</b>	<b>Chalk and Talk</b>	<b>Text Book and Latest amendments</b>
<b>5.2</b>	<b>Valuation for customs duty - import and export procedures- Demurrage – offences and penalties</b>	<b>4</b>	<b>Chalk and Talk</b>	<b>Google Classroom</b>
<b>5.3</b>	<b>Export Promotion Schemes- EOU – Duty Drawback – Special Economic Zones</b>	<b>5</b>	<b>Group Discussion</b>	<b>Interactive PPT</b>

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.	MIDSEM 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

<b>CO</b>	<b>Course Outcome</b>	<b>Level</b>
<b>CO1</b>	Distinguish Direct and Indirect taxes, be sub servant with the introduction of GST	<b>K1</b>
<b>CO2</b>	Draw a line of lineation between CGST,SCST IGST and UGST and define the basics of GST along with its governance	<b>K1,K2</b>
<b>CO3</b>	Register, pay and file returns under GST trumpeting theoretical inputs.	<b>K1,K2</b>
<b>CO4</b>	Calculate ITC under GST.	<b>K3</b>
<b>CO5</b>	acquaint with valuation of goods, procedures for import and export of goods and rules thereafter until goods are available for normal consumption.	<b>K3</b>

### 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	3	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	3	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:** Ms. P.KALAI SELVI

**Forwarded By**

*B. Sahaya Rani*  
**HOD'S Signature**

**& Name**  
Dr. B. SAHAYARANI FERNANDO  
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MADURAI

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – VI**

**Business Law**

**19A6CC17**

**For those who joined in 2019 onwards**

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6CC17	Business Law	5	4

**Course Description**

**Course Objective**

To gain knowledge on agreements under contract act, execution of contracts.

To utilize various modes of obtaining Security

To consolidate provisions relating to IPR

To forge knowledge on implication of sale of Goods Act.

**UNIT I: (20 HOURS)**

**CONTRACT ACT:**

Essentials of valid contract – offer- Acceptance – consideration- - capacity of parties – consent by mistake – misrepresentation – fraud – coercion- undue influence – void - illegal, unlawful and agreements opposed to public policy – contingent contracts .

**UNIT II:**

**(15 HOURS)**

**EXECUTION OF CONTRACTS**

Performance of contract – discharge of contract – breach of contracts – remedies for breach of contract – Quasi contract – Law of Indemnity and guarantee.

**UNIT III:**

**(10 HOURS)**

**BAILMENT AND PLEDGE (SECS 148TO181)**

Essentials – duties of bailor and bailee – termination of bailment – common carrier as bailee. Rights and duties of pledger and pledgee – pledge

by non- owners – pledge distinguished from mortgages – lien –hypothecation and sale.

**UNIT IV : (15 HOURS)**

**INTELLECTUAL PROPERTY RIGHTS ACT**

Meaning – Definition – Patent Right – Copy Right

**UNIT V: (15 HOURS)**

**SALE OF GOODS ACT (SECS 1 TO 61)**

Contract of sale – conditions and warranties – transfer of property in and title of goods – rights and duties of seller and buyer – rights of an unpaid seller – stoppage in transit – suits for breach of contract.

**TEXT BOOK**

1. Mercantile Law, N.D. Kapoor, Sultan chand & Sons, 2009
2. Intellectual Property Rights – Neeraj Pandey and Khusdeep Dharani

**BOOKS FOR REFERENCE**

1. Economic & Labour laws, S.S. Gulshan & G.K. Kapoor, Sultan chand & sons, 4<sup>th</sup> edition, 2017
2. Business Law, B.S. Raman, United publishers, 2017
3. Mercantile Law, P.G. Tulsian, Tata McGraw-Hill publishing company Ltd, 2017
4. Business Law, R.S.N. Pillai, S Chand & company ltd, 2017

**COURSE CONTENT & LECTURE SCHEDULE**

Module No	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>Unit 1</b>		<b>Contract Act</b>		
<b>1.1</b>	Essentials of Valid Contract -	5	Chalk & Talk	Black Board
<b>1.2</b>	Agreements opposed to Public Policy	5	Brainstorming Session	Google Classroom
<b>1.3</b>	Contingent Contract	5	Lecture	PPT
<b>Unit 2</b>	<b>Execution of Contract</b>			

<b>2.1</b>	Performance of Contract – Discharge of Contract – Breach of Contract -	6	Lecture	PPT
<b>2.2</b>	Quasi Contract	4	Chalk & Talk	Black Board
<b>2.3</b>	Law of Indemnity and Contract	4	Brainstorming Session	Google Classroom
<b>Unit 3</b>	<b>Bailment and Pledge</b>			
<b>3.1</b>	Meaning – Duties of Bailor and Bailee – Termination of Bailment	5	Chalk and Talk	Text Book and Latest amendments
<b>3.2</b>	Rights and Duties of Pledgor and Pledgee	5	Chalk and Talk	Google Classroom
<b>3.3</b>	Pledge distinguished from mortgages – lien – hypothecation and sale.	5	Group Discussion	Interactive PPT
<b>Unit 4</b>	<b>Input Tax Credit</b>			
<b>4.1</b>	Meaning – Definition – Patent Right – Copy Right	3	Lecture	Video Module
<b>4.2</b>	<b>Patent Right</b>	6	Lecture	Video Module
<b>4.3</b>	<b>Copy Right</b>	6	Lecture	Video Module
<b>Unit 5</b>	<b>Sale of Goods Act</b>			
<b>5.1</b>	Contract of sale – conditions and warranties — rights of an unpaid seller –	6	Chalk and Talk	Text Book and Latest amendments
<b>5.2</b>	Transfer of property in and title of goods – rights and duties of seller and buyer	4	Chalk and Talk	Google Classroom

<b>5.3</b>	Stoppage in transit – suits for breach of contract.	<b>5</b>	<b>Group Discussion</b>	<b>Interactive PPT</b>
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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.	
<b>K1</b>	5	-	-	2 ½	7.5	-	7.5	18.75 %
<b>K2</b>	-	5	4	2 ½	11.5	-	11.5	28.75 %
<b>K3</b>	-	-	3	5	8	-	8	20 %
<b>K4</b>	-	-	3	5	8	-	8	20 %
<b>Non Scholastic</b>	-	-	-	-		5	5	12.5 %
<b>Total</b>	<b>5</b>	<b>5</b>	<b>10</b>	<b>15</b>	<b>35</b>	<b>5</b>	<b>40</b>	<b>100 %</b>

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						Course Outcome On completion of the course the
			Nos			
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks	
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks	
<b>C3</b>	-	Assignment	1	-	5 Mks	
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks	
<b>C5</b>	-	Quiz	2 *	-	5 Mks	
<b>C6</b>	-	Attendance		-	5 Mks	

student will be able to

### Course Outcome

CO	Course Outcome	Level
<b>CO1</b>	have an in depth knowledge on agreements under Contract Act	<b>K1</b>
<b>CO2</b>	gain knowledge on performance and discharge of contract	<b>K1,K2</b>
<b>CO3</b>	Identify the duties and rights of bailor, bailee, pledger and pledgee	

<b>C04</b>	Familiar with the rules and regulations of IPR	
<b>C05</b>	Apply the provisions of Sale of Goods Act transferring property and title to goods.	

### 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	3	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	3	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

♦ Weakly Correlated -1

♦ Moderately Correlated – 2

**COURSE DESIGNER:**

1. Ms. P.KALAI SELVI

**Forwarded By**

*B. Sahayarani Fernando*  
**HOD'S Signature**

**& Name**

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**I B.Com**

**SEMESTER –I**

**Statistical Methods**

**19A1AC1**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A1AC1</b>	<b>Statistical Methods</b>	<b>5</b>	<b>5</b>

### **COURSE DESCRIPTION**

This course describes the fundamentals of statistics, methodology involved in collecting data, computation of measures of central tendency, dispersion, analysis of relationship between variables using correlation, regression and time series.

### **COURSE OBJECTIVES**

The course is designed to

1. Understand 'statistic' and 'statistics', as a science of business application.
2. Be Familiar in the measures of Central Tendency and Dispersion.
3. Acquire expertise on relationship between variables.
4. Make analysis of time and prepare Trends.

## **UNITS**

### **UNIT – I Introduction (15 HRS.)**

Introduction - Meaning - collection of data - primary data and secondary data presentation- sampling- classification and tabulation - diagrammatic representation - graphical representation. **Measures of Central Tendency** - Types of averages - arithmetic mean - Median - Mode - geometric mean - harmonic mean - relationship among the averages.

### **UNIT -II Measures of Dispersion ( 15 HRS.)**

Measures of Dispersion - absolute and relative measures - range - quartile deviation - mean deviation- standard deviation - variance.

### **UNIT -III Correlation Analysis (15 HRS.)**

Correlation Analysis - co-efficient of correlation and causation - types of correlation - Karl Pearson's co-efficient of correlation - rank correlation co-efficient- concurrent deviation method.

### **UNIT -IV Regression Analysis (15 HRS.)**

Regression Analysis -differences between correlation and regression - regression equations - Methods of regression analysis.

### **UNIT -V Time series analysis (15 HRS.)**

Time series analysis - Introduction - Measurement of trend - Free hand or Graphic method -Merits and Limitations - Methods of semi averages- merits and limitations - Methods of moving averages

### **UNIT -VI DYNAMISM (for CIA only) ( HRS.)**

Sample Surveys - Basic sampling methods - Stratified random sampling - Non-sampling errors

## **REFERENCES:**

1. Statistics, Narayanan. E.Nadar, 2018: Prentice Hall of India.
2. S.P, Gupta, Statistical Methods, (2017) Sultan Chand & Sons, New Delhi: 48th Edition.

3. Business Statistics, S.C.Gupta& Indra Gupta,( 2017) Himalaya Publishing House, 5th edition.
4. B.M. Aggarwal, Fundamentals of Statistics, D.N. Elhance, Veena Elhance, (2016): Kitab Mahal Publication.

**Digital Open Educational Resources (DOER) :**

1. <https://www.statsref.com/StatsRefSample.pdf>
2. <https://eclass.uoa.gr/modules/document/file.php/ECD363/%CE%92%CE%B9%CE%B2%CE%BB%CE%B9%CE%BF%CE%B3%CF%81%CE%B1%CF%86%CE%AF%CE%B1/Statistical%20Methods%20and%20Data%20Analysis%205Ed.pdf>
3. [http://www.ru.ac.bd/wpcontent/uploads/sites/25/2019/03/102\\_10\\_Longnecker\\_An-Introduction-to-Statistical-Methods-and-Data-Analysis-6th-Ed.pdf](http://www.ru.ac.bd/wpcontent/uploads/sites/25/2019/03/102_10_Longnecker_An-Introduction-to-Statistical-Methods-and-Data-Analysis-6th-Ed.pdf)

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION</b>				
1.1	Introduction – Meaning of Collection of Data	1	Chalk & Talk	Green Board
1.2	Primary data and Secondary presentation	2	Chalk & Talk	Green Board
1.3	Classification and tabulation	2	Lecture	Green Board
1.4	Diagrammatic representation, Graphical representation	3	Lecture	Google Classroom

1.5	Measures of Central Tendency	3	Lecture	Green Board
1.6	Types of averages, Arithmetic mean, Median, Mode and Geometric mean	3	Lecture	Google Classroom
1.7	Harmonic mean, Relationship among the averages.	1	Lecture	Green Board
<b>UNIT -2 MEASURES OF DISPERSION</b>				
2.1	Measures of Dispersion	3	Lecture	Green Board Charts
2.2	Absolute and relative measures, Range	2	Chalk & Talk	Green Board
2.3	Quartile deviation, Mean deviation	4	Chalk & Talk	Google Classroom
2.4	Standard Deviation	3	Chalk & Talk	Green Board
2.5	Variance	3	Chalk & Talk	Google Classroom

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT - 3 CORRELATION ANALYSIS</b>				
3.1	Correlation Analysis, Co-efficient of correlation and causation	3	Lecture	Google Classroom
3.2	Types of correlation	3	Chalk & Talk	Green Board
3.3	Karl Pearson's co-efficient of correlation	3	Lecture	Google Classroom

3.4	Rank correlation co-efficient	3	Chalk & Talk	Google Classroom
3.5	Concurrent deviation method	3	Lecture	Google Classroom
<b>UNIT - 4                      REGRESSION ANALYSIS</b>				
4.1	Regression Analysis	3	Lecture	Green Board Charts
4.2	Differences between correlation and regression	2	Chalk & Talk	Green Board
4.3	Regression equations	3	Lecture	Green Board
4.4	Methods of regression analysis	3	Lecture	Google Classroom
4.5	Problems	4	Lecture	Green Board
<b>UNIT - 5                      TIME SERIES ANALYSIS</b>				
5.1	Time series analysis – Introduction	5	Lecture	Green Board Charts
5.2	Measurement of trend	5	Chalk & Talk	Green Board
5.3	Free hand or Graphic method – Merits and Limitations	5	Lecture	Green Board
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
5.4	Methods of semi averages- merits and limitations	5	Chalk & Talk	Google Classroom
5.5	Methods of moving averages	5	Chalk & Talk	Green Board



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.	MIDSEM 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	
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling	K1	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Critique on measures of central tendency and dispersion	K3	PSO2, PSO3 & PSO5

CO 3	Analyze causal relationship between variables	K3	PSO1, PSO3, PSO4 & PSO5
CO 4	Formulate Regression Equations and estimate variables	K3	PSO1, PSO3, PSO4 & PSO5
CO 5	Prepare present trends, and make analysis of series of time	K3	PSO1, PSO2, PSO3, PSO4 & PSO5

### Mapping COs Consistency with PSOs

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

### Mapping COs Consistency with POs

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

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

#### COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

Forwarded By

*B. Sahayarani Fernando*  
HOD'S Signature

& Name

**Dr. B. SAHAYARANI FERNANDO**  
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**I UG**  
**SEMESTER –II**

*For those who joined in 2019 onwards*

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A2AC2</b>	<b>BUSINESS MATHEMATICS</b>	<b>5</b>	<b>2</b>

**COURSE DESCRIPTION**

This course exposes the students to various mathematical computations used by businesses involving annuities and interest, differential calculus, probability, arithmetic and geometric progression, permutations, combinations and ratio and proportions.

**COURSE OBJECTIVE/S**

**The course is designed to**

1. Apply mathematics in common business practices
2. Use calculus in computing differences.
3. Know how to compute probability for mutually exclusive and not mutually exclusive events
4. Use Arithmetic Progression, Geometric Progression, Permutations and Combinations in mathematically induced decisions of businesses

## **UNITS**

### **UNIT I Mathematics in Business Practices (15 HRS)**

**Simple Interest – Compound Interest** – Profit and loss determination

### **UNIT II Differential Calculus (15 HRS)**

Differential co-efficient standard forms – the techniques of differentiation – rules of differentiation (excluding problems involving trigonometry)

### **UNIT III Probability (15 HRS)**

Addition theorem - multiplication theorem

### **UNIT IV Arithmetic and Geometric Progression (15 HRS)**

Arithmetic and Geometric Progression

### **UNIT V PERMUTATION S & COMBINATION (15 HRS)**

**Permutations, Combinations** – Ratios and Proportion

## **DYNAMISM**

Indices

### **Text Book:**

Business Mathematics, P. R Vittal, Margham Publications, 2018 (reprint).

### **Books for Reference**

1. Business Mathematics, D.C. Sanchetti and V.K. Kapoor, Palghat Bharati Sahitya Mandir, first edition, 2017

Business Mathematics, Sunderesan and Jeyaseelan, S.Chand and Company Ltd, first edition, 2016.

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT I Mathematics in Business Practices</b>				
1.1	Simple Interest	4	Google Meet	Ppt & word Doc
1.2	Test	1	Google Classroom	
1.3	Compound Interest	4	Google Meet	Word doc
	Test	1	Google Classroom	
1.4	Profit & Loss	4	Google Meet	ppt
	Quiz	1	Google form	
<b>UNIT II Differential Calculus</b>				
2.1	Differential co-efficient standard forms	1	Google Meet	Ppt & word Doc
2.2	Simple Problems	1	Google Meet	word Doc
2.3	Addition Rule	4	Google Meet	word Doc
2.4	UV method	4	Google Meet	word Doc
2.5	Quotient Rule	3	Google Meet	word Doc
	Test	1	Google Classroom	
2.6	Applications			
<b>UNIT III Probability</b>				

3.1	Probability -Concepts	2	Google Meet	word Doc
3.2	Simple Problems	5	Google Meet	word Doc
3.3	Addition Theorem	4	Google Meet	word Doc
3.4	Multiplication Theorem	3	Google Meet	word Doc
	Open Book Test	1	Google form	word Doc
<b>UNIT IV Arithmetic and Geometric Progression</b>				
4.1	Arithmetic Progression	7	Google Meet	word Doc
4.2	Geometric Progression	7	Google Meet	word Doc
	Test	1		
<b>UNIT V PERMUTATION S &amp; COMBINATION</b>				
5.1	Permutations	5	Google Meet	Screen Sharing
5.2	Combinations	5	Google Meet	Screen Sharing
5.3	Ratios	2	Google Meet	Screen Sharing
5.4	Proportion	2	Google Meet	
	Test	1	Google Classroom	

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	MIDSEM TEST				



	5 Mks.	5 Mks	5+5=10 Mks.	15 Mks	35 Mks.	5 Mks.	40Mks.	
<b>K1</b>	5	-	-	2 ½	7.5	-	7.5	18.75 %
<b>K2</b>	-	5	4	2 ½	11.5	-	11.5	28.75 %
<b>K3</b>	-	-	3	5	8	-	8	20 %
<b>K4</b>	-	-	3	5	8	-	8	20 %
<b>Non Scholastic</b>	-	-	-	-		5	5	12.5 %
<b>Total</b>	5	5	10	15	35	5	40	100 %

CIA	
<b>Scholastic</b>	35
<b>Non Scholastic</b>	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**

			<b>Nos</b>		
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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
<b>CO1</b>	Aid financial interest calculations in business transactions	<b>K2</b>	<b>PSO4</b>
<b>CO2</b>	Compute small / micro differences using differential calculus	<b>K2</b>	<b>PSO1</b>
<b>CO3</b>	Calculate probability for simple scientific / business events	<b>K3</b>	<b>PSO4</b>
<b>CO4</b>	Explore mathematical magic in series of numbers, in additive and multiplicative series	<b>K2,K3</b>	<b>PSO4</b>
<b>CO5</b>	Apply mathematics in variety or number of ways of arrangements of events	<b>K2,K3</b>	<b>PSO5</b>

### Mapping COs Consistency with PSOs

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

### Mapping COs Consistency with POs

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

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

### COURSE DESIGNER:

**Dr.C.Lucia Vanitha**

**Forwarded By**

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

**Dr.B.Sahayarani Fernando**  
**Dr. B. SAHAYARANI FERNANDO**  
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**Fatima College (Autonomous), Madurai-18**  
**The Research Centre of Commerce**  
**Offered to II B.A Economics**  
**SEMESTER – III**

***For those who joined in 2021 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>21A3ACE3</b>	Principles of financial accounting and Accounting Package	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

This course enables the students to learn the basic accounting principles of Financial Accounting.

**COURSE OBJECTIVES**

**The course is designed to**

1. Expose the Accounting Fundamentals
2. Pass journals, prepare ledgers, Trial Balance and Final Accounts.
3. Introduce Tally ERP as an accounting software package, in creation of records of small trader.

**UNIT –I Principles of Accounting (15 HRS.)**

Principles of Accounting –Accounting Concepts & Conventions- Double entry system of book- keeping

**UNIT –II Journal and Ledger (15 HRS.)**

Journal – Ledger-Subsidiary books - Trial balance

### **UNIT –III Accounting for Sole Trading Concern (15 HRS.)**

Final Accounts of Sole Trading Concern – Adjustments in the preparation of Final Accounts

### **UNIT –IV Practical (15 HRS.)**

Meaning – Creation of a company –creating groups and ledger- display of Trial Balance, Profit and loss and Balance sheet. Create stock – unit - Godown

### **UNIT –V Accounting Voucher (Practical) (15 HRS.)**

Creating accounting voucher for purchase, sales, debit note, credit note, payment and receipt voucher.

### **UNIT –VI DYNAMISM (for CIA only)**

Accounting Standards: - Introduction -Objectives – Meaning of Accounting Standards - Utility of Accounting Standards- Scope of Accounting Standards- Indian Accounting Standards

**Text Book:** Advanced Accountancy, T.S.Reddy & A.Murthy, Margham Publications, 1<sup>st</sup> edition,2007

#### **1. REFERENCES:**

2. R.L. Gupta and Radhaswamy – Advanced Accountancy – Sulthan Chand and sons – New Delhi – 110002.
3. Jain, S.P.Jain and K.L. Narang – Advanced Accountancy – Kalyani publishers – New Delhi - 110002.
4. Arulanandam and Raman – Advanced Accountancy – “Himalaya Publishing house” – Mumbai -400004.

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 Principles of Accounting</b>				
1.1	Principles of Accounting	5	Chalk & Talk	Black Board
1.2	Accounting Concepts & Conventions	5	Chalk & Talk	LCD
1.3	Double entry system of book- keeping	5	Lecture	PPT & White board
<b>UNIT -2 Journal and Ledger</b>				
2.1	Journal	4	Lecture	Black Board
2.2	Ledger-Subsidiary books	6	Discussion	Google classroom
2.3	Trial balance	5	Discussion	Google classroom
<b>UNIT 3 Accounting for Sole Trading Concern</b>				
3.1	Final Accounts of Sole Trading Concern	8	Discussion	Google classroom
3.2	Adjustments in the preparation of Final Accounts.	7	Discussion	Google classroom
<b>UNIT 4 Practical</b>				

4.1	Meaning – Creation of a company	3	Practical	Practical
4.2	creating groups and ledger- display of Trial Balance,	4	Practical	Practical
4.3	Profit and loss and Balance sheet.	4	Practical	Practical
4.4	Create stock – unit - Goodown.	4	Practical	Practical
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>

### UNIT 5- Accounting Voucher (Practical)

5.1	Creating accounting voucher for purchase	8	Practical	Practical
5.2	debit note, credit note, payment and receipt voucher	7	Practical	Practical

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	MIDSEM 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	
<b>C1</b>	-	Test (CIA 1)		1	- 10 Mks
<b>C2</b>	-	Test (CIA 2)		1	- 10 Mks
<b>C3</b>	- <b>C4</b>	Assignment		1	- 5 Mks
<b>C5</b>	-	Open Book Test/PPT		2	* - 5 Mks
<b>C6</b>	-	Quiz		2 *	- 5 Mks
		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	Acquaint with principles of accounting, state the accounting concepts, and the significance of double entry system of banking	K1	PSO1& P SO2
CO2	Formulate Journal, Ledger, Trial Balance and maintain sub books for end concerns	K1 & K2	PSO3
CO3	Prepare Final Accounts of sole Trading concerns	K1 & K3	PSO5
CO4	Use Tally ERP ,in creation of company groups & ledger , stock units	K1,K2 & K3	PSO1 & PSO2
CO5	Creating Accounting voucher in Tally ERP and be able to display final	K2 & K4	PSO5

### Mapping COs Consistency with PSOs

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

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

### Mapping of COs with POs

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

#### COURSE DESIGNER:

1. Staff Name Ms.F.Gnanadeepam

2. Staff Name Mrs.P.Jeyashri

Forwarded By

*B. Sahayarani*  
 HOD'S Signature  
 & Name

**Dr. B. SAHAYARANI FERNANDO**  
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**The Research Centre of Commerce**

**Offered to II BA Economics**

**SEMESTER – IV**

***For those who joined in 2021 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	21A4ACE4	Accounting for decision-making	5	5

### **COURSE DESCRIPTION**

This course enables the students of Economics major to understand the various aspects of Accounting for decision making and the primary intention is to impart knowledge to make future decision.

### **COURSE OBJECTIVES**

**This course enables the students to:**

1. Know the basics of cost costing as a discipline of accounting
2. Prepare cost sheet
3. Control material costs through understanding techniques of material control and price issue of materials
4. Understand marginal cost accounting terminologies and apply the same, in computational simple problems.
5. Prepare simple and common budgets, for business

### **UNIT –I Cost Accounting**

**(10 HRS.)**

Cost Accounting – Definition- Principles of cost accounting –Relationship of cost accounting with financial accounting and Management Accounting -

### **UNIT –II Cost Sheet**

**(20 HRS.)**

Cost Sheet - Elements of Cost - Statement of cost and profit

### **UNIT –III Materials ( 15 HRS.)**

Materials- Meaning of Material Control- Objectives – Advantages- Issue of Materials- Methods of Pricing-FIFO-LIFO.

### **UNIT –IV Marginal Costing (15 HRS.)**

Meaning – Creation of a company –creating groups and ledger- display of Trial Balance, Profit and loss and Balance sheet. Create stock – unit - Gooddown.

### **UNIT – V Budgetary Control[15 HRS]**

Budgetary control- Meaning and need for budget- Cash budget-Sales budget- Flexible budget (only simple problems)

### **UNIT –VI DYNAMISM(for CIA only)**

Cost Control and Reduction : Meaning – Features of cost control and cost reduction – Cost control Vs Cost reduction - Need for cost control and cost reduction – Advantages and disadvantages

### **Text Book:**

1. Cost Accounting – T.S.Reddy&Y.Hari Prasad Reddy, Margham Publications, 2017 (reprint)
2. Management Accounting – Dr.A.Ramachandran&Dr.Srinivasan, 2016

### **ReferenceBook :**

1. Cost and management accounting-S.P.Jain&K.L.Narang, Kalyani Publications, 2017
2. Management Accounting, B.S. Raman, United Publishers, 2016.

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 Cost Accounting				
1.1	Cost Accounting – Definition- Principles of cost accounting	3	Chalk & Talk	Black Board
1.2	Principles of cost accounting	3	Chalk & Talk	LCD
1.3	Relationship of cost accounting with financial accounting and Management Accounting	4	Lecture	PPT & White board
UNIT -2 Cost Sheet				
2.1	Cost Sheet	6	Lecture	Black Board
2.2	Elements of Cost	8	Discussion	Google classroom
2.3	Statement of cost and profit.	6	Discussion	Google classroom
UNIT 3 Materials				
3.1	Materials- Meaning of Material Control	3	Discussion	Google classroom
3.2	Objectives – Advantages- Issue of Materials.	4	Discussion	Google classroom
3.3	Methods of Pricing-FIFO	4	Discussion	Google classroom

3.4	Methods of Pricing-LIFO	4	Discussion	Google classroom
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#### UNIT 4 Marginal Costing

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.1	Marginal costing-Meaning	3	Discussion	Google classroom
4.2	Contribution-Breakeven point	6	Discussion	Google classroom
4.3	P/V Ratio (Simple Problems).	6	Discussion	Google classroom

#### UNIT 5- Budgetary Control

5.1	Budgetary control- Meaning and need for budget	3	Discussion	Google classroom
5.2	Cash budget-Simple Problems	4	Discussion	Google classroom
5.3	Sales budget -Simple Problems	4	Discussion	Google classroom
5.4	Flexible budget (only simple problems)	4	Discussion	Google classroom

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
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	Session wise Average	Better of W1, W2	M1+M2	MIDSEM 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



<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Recall the basics of cost and management accounting and shall be able to appraise the intricate differences between the two branches of accounting	K1	PSO1& PSO2
CO 2	Construct cost sheet, after categorizing costs and derive profit or loss on product costing	K1, K2,	PSO3

CO 3	Recognize the need for material control and choose among the different methods of material cost control and that of stores ledger accounts given the typicality of circumstance	K1 & K3	PSO5
CO 4	Construct and illustrate Break Even Analysis and arrive at significance use	K1, K2, K3 &	PSO 3
CO 5	Use of tools of marginal costing	K2 & K4	

### Mapping COs Consistency with PSOs

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

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

### Mapping of COs with POs

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

**COURSE DESIGNER:**

**Staff Name Ms.F.Gnanadeepam**

**Forwarded By**

*B. Sahayarani Fernando*  
**HOD'S Signature**

**& Name**

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
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**Fatima College (Autonomous), Madurai-18**

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**III B.Com**

**SEMESTER – V**

**Goods and Service Tax and Customs Act**

**19A5ME1**

**MAJOR ELECTIVE**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5ME1	Quantitative Techniques	5	5

#### **COURSE DESCRIPTION**

This course helps the students to acquire working knowledge in computing Index Numbers, predicting values, Assignment & Transportation problems and Replacement decisions. It also helps them to learn decision making techniques for cost minimization and profit maximization.

#### **COURSE OBJECTIVES**

**This course is designed to**

- 1.Introduce Index Numbers and predicting values
- 2.Use OR techniques on assignment and transportation to business problems
- 3.Use replacement techniques to aid decisions

#### **UNITS**

##### **UNIT I: INDEX NUMBERS (15 HRS)**

Definition-Uses – Methods of Constructing index numbers – Tests of Adequacy – Consumer price Index numbers.

**UNIT II: INTERPOLATION AND EXTRAPOLATION (15 HRS)**

Significance – methods of Interpolation (excluding inverse interpolation) extrapolation.

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

Assignment problem – rules for finding optimum assignment – travelling salesman problem – unbalanced assignment problem.

**UNIT IV: TRANSPORTATION PROBLEM (15 HRS)**

Transportation problem – the initial basic feasible solution – northwest corner rule – Least cost method – vogel's approximation method.

**UNIT V: REPLACEMENT THEORY(15 HRS)**

Introduction – Replacement of items that deteriorate with time – to find the optimal replacement policy – replacement of equipment that fails suddenly.

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

Decision Theory -Ingredients of decision problem

**TEXT BOOK:**

1. **Operation Research: Quantitative Techniques for Management**, Kapoor V.K, (2013),Sultan Chand & Sons, New Delhi.
2. **Statistical Methods**, S.P. Gupta, Sultan Chand & Sons, New Delhi, 48<sup>th</sup>Edition,2014

**REFERENCES:**

1. Operations Research: Veerarajan.T,Universities Press India Private Limited 2017

**Digital Open Educational Resources (DOER):**

- 1.<https://www.google.com/search?q=operations+research+transportation+and+assignment+problem&client=firefox-b->
2. <https://www.slideshare.net/priyankayadav91/transportation-model-andassignment-model>

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INDEX NUMBERS</b>				
1.1	Definition and Uses of index numbers	3	Lecture	Black Board
1.2	Methods of Constructing index numbers	4	Chalk & Talk	Black Board
1.3	Tests of Adequacy	4	Chalk & Talk	Black Board
1.4	Consumer price Index numbers.	4	Chalk & Talk	Black Board
<b>UNIT -2 INTERPOLATION AND EXTRAPOLATION</b>				
2.1	Significance.	3	Lecture	Black Board
2.2	Methods of Interpolation (excluding inverse interpolation)	6	Chalk & Talk	Black Board
2.3	Extrapolation	6	Chalk & Talk	Black Board
<b>UNIT -3 INTERPOLATION AND EXTRAPOLATION</b>				
3.1	Assignment problem	4	Lecture	Black Board

3.2	Rules for finding optimum assignment	4	Chalk & Talk	Black Board
3.3	Travelling salesman problem	4	Chalk & Talk	Black Board
3.4	Unbalanced assignment	3	Chalk &	Black
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
	problem.		Talk	Board
<b>UNIT -4                      TRANSPORTATION PROBLEM</b>				
4.1	Transportation problem	1	Lecture	Black Board
4.2	The initial basic feasible solution – northwest corner rule	5	Chalk & Talk	Black Board
4.3	Least cost method	2	Chalk & Talk	Black Board
4.4	Vogel's approximation method	7	Chalk & Talk	Black Board
<b>UNIT -5                      REPLACEMENT THEORY</b>				
5.1	Introduction	2	Lecture	Black Board
5.2	Replacement of items that deteriorate with time	6	Chalk & Talk	Black Board
5.3	Optimal replacement policy	3	Chalk & Talk	Black Board

5.4	Replacement of equipment that fails suddenly.	4	Chalk & Talk	Black Board
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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.	MIDSEM 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				
<b>C1</b>	-	Test (CIA 1)		1	-	10	Mks	
<b>C2</b>	-	Test (CIA 2)		1	-	10	Mks	
<b>C3</b>	-	Assignment		1	-	5	Mks	
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5	Mks	
<b>C5</b>	-	Quiz		2 *	-	5	Mks	
<b>C6</b>	-	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	Compute index numbers	K1	PSO1& PSO4
CO 2	Predict values from the given data	K1, K2,	PSO3& PSO4

CO 3	Select the optimum assignment for travelling salesman	K1 & K3	PSO5
CO 4	Evaluate the basic feasible solution	K1, K2, K3 &	PSO3& PSO5
CO 5	Determine the optimal replacement policy	K2 & K4	PSO2

### Mapping COs Consistency with PSOs

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

## Mapping COs Consistency with POs

PO/ CO	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.Auxilia Felicitas A.I.
2. Dr.Savitha S.P.

**Forwarded By**

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

**Dr. B. SAHAYARANI FERNANDO**  
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**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – V**

**Goods and Service Tax and Customs Act**

**19A5ME2**

**MAJOR ELECTIVE**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A5ME2	Research Methodology	5	5

#### **COURSE DESCRIPTION**

This course enables an understanding about collection of data, formulation of hypothesis and preparation of research reports.

#### **COURSE OBJECTIVES**

**This course is designed to**

1. Identify various research problems in social sciences, given in the current socio economic environment of business.
2. Design data collection method.
3. Formulate and test hypothesis.
4. Write good research report.

#### **UNITS**

**UNIT –I Nature of Research**

**(13 HRS)**

Meaning of Research - Objectives of Research - Significance of Research - Scientific Method of Research - Types of Research- Methods of Research –

Research process-Criteria of Good Research- Problems faced by Researchers in India.

**UNIT II: Research Problems and Research Design (17 HRS)**

Research problem: Identification of the problem-Formulation of the Problem- Criteria of a good Research Problem-Review of literature – Research Gap - **Research Design:** Meaning- Characteristics of a good Research Design- Components of a Research Design – Types of Research Design.

**UNIT III: Methods of Data Collections (15 HRS)**

Types of data-Secondary and Primary data – Secondary data: Sources of Secondary data – Precautions in the use of secondary data – Primary Data – Mailed Questionnaire , Schedules, Interview Method, Observation and case study -merits and demerits of primary sources – Census and sample Survey – Sampling- Criteria of selecting a sample – Different types of sampling.

**UNIT IV: Processing of Data Collection (12 HRS)**

Editing – Coding- Decoding- Tabulation – Definition of Hypothesis – role of Hypothesis - Testing of Hypothesis – Types of Hypothesis.

**UNIT V: Report Writing (18 HRS)**

Good Practices in Report Writing –Steps in report Writing – format for research report – Preliminary, text, reference material – footnote, Bibliography and index.

**UNIT VI:DYNAMISM (Evaluation Pattern- CIA only) Journals in**

Commerce, Impact factor of journals, Plagiarism

**TEXT BOOK:**

**Research Methodology** ,C.R.Kothari& Gaurav Garg, New Age International Publishers, Latest Edition

**BOOKS FOR REFERENCE:**

1. **“Research Methods”**, Donald.H.Mc Burney,” Thomson-Wodsworth, Latest Edition
2. **Research Methodology**, Krishnaswamy. O.R&M.Ranganathan, Himalaya Publications, New Delhi, Latest Edition
3. **Fundamentals of Statistics**, Gupta. S.C, Sultan Chand & Sons, New Delhi, Latest Edition
4. **Statistical Methods**, Gupta. S.P, Sultan Chand & sons, New Delhi, Latest Edition

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 NATURE OF RESEARCH</b>				
1.1	Meaning of Research-Objectives of Research-Significance of Research	2	Lecture	Smart Board
1.2	Scientific Method of Research-Types of Research	3	Lecture	Smart Board
1.3	Methods of Research Research process	4	Chalk & Talk	Black Board
1.4	Criteria of Good Research Problems faced by Researchers in India.	4	Chalk & Talk	Black Board
<b>UNIT -2 RESEARCH PROBLEMS AND RESEARCH DESIGN</b>				

2.1	Research problem: Identification of the problem.	2	Lecture	Smart Board
2.2	Formulation of the Problem- Criteria of a good Research Problem.	2	Chalk & Talk	Black Board
2.3	Review of literature – Research Gap.	2	Lecture	Smart Board
2.4	Research Design: Meaning- Characteristics of a good Research Design	4	Lecture	Smart Board
2.5	Components of a Research Design	4	Chalk & Talk	Black Board
2.6	Types of Research Design.	3	Chalk & Talk	Black Board
<b>UNIT III: METHODS OF DATA COLLECTIONS</b>				
3.1	Types of data-Secondary and Primary data –Sources of Secondary data .	1	Chalk & Talk	Black Board
3.2	Precautions in the use of secondary data .	2	Chalk & Talk	Black Board
3.3	Merits and demerits of primary sources .	2	Chalk & Talk	Black Board
3.4	Census and sample Survey.	2	Chalk & Talk	Black Board

3.5	Sampling- Criteria of selecting a sample.	4	Lecture	PPT
3.6	Different types of sampling.	4	Lecture	PPT
<b>UNIT IV: PROCESSING OF DATA</b>				
4.1	Editing – Coding- Decoding-	3	Lecture	Smart Board
4.2	Tabulation	3	Lecture	Smart Board
4.3	Definition of Hypothesis - Testing of Hypothesis	3	Chalk & Talk	Black Board
4.4	Types of Hypothesis.	3	Chalk & Talk	Black Board
<b>UNIT V: REPORT WRITING</b>				
5.1	Good Practices in Report Writing	4	Lecture	Smart Board
5.2	Steps in report Writing	4	Lecture	Smart Board
5.3	Format for research report	4	Chalk & Talk	Black Board
5.4	Preliminary, text, reference material	3	Chalk & Talk	Black Board
5.5	Footnote, Bibliography, index.	3	Chalk & Talk	Black Board



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.	MIDSEM TEST  15 Mks				
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	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- 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	Define research and identify need and criteria of good research.	K1	PSO1& PSO3

CO 2	Know to formulate research problem and prepare research design.	K1, K2,	PSO4
CO 3	Know to explain different methods of collecting data	K1 & K3	PSO3
CO4	Know how to process collected data	K1,K2 &K3	PSO2 & PSO5
CO5	Know how to write good research report	K2 & K4	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	2

### Mapping COs Consistency with POs

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

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

### COURSE DESIGNER:

1. Dr.S. Fatima Rosaline Mary.

Forwarded By

*B. Sahayarani Fernando*  
 HOD'S Signature

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

### 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	2

### Mapping COs Consistency with POs

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

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

### COURSE DESIGNER:

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**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – VI**

**Management Accounting**

**19A6ME3**

**MAJOR ELECTIVE**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A6ME3</b>	<b>Management Accounting</b>	<b>5</b>	<b>5</b>

**COURSE DESCRIPTION**

This course enables the students to gain knowledge on the fundamental technique of management accounting and the concepts relating to the management functions of planning, control and decision making.

**COURSE OBJECTIVES**

**The course is designed to**

1. Synthesize concepts of management accounting and financial statement analysis
2. Make CF analysis through Cash Flow Statement
3. Familiarize on the application of management accounting in decision making.
4. Conceive variances using standard costing techniques.
5. Formulate budgets for different department in business enterprises

**UNITS**

**UNIT 1     Introduction to Management Accounting                    (15 HRS)**

Management Accounting – Nature, Functions and Scope – Financial Accounting and Management Accounting –Financial Statement Analysis

## Unit 2 Cash flow Statement (15 HRS)

Cash Flow Statement – Cash flow as per operating activities, financing activities, investment activities ( Simple problems only AS 3)

Unit 3 **Marginal Costing** (15 HRS)

Marginal Costing –Meaning –Contribution –Marginal Cost Equation – Break Even Point-Margin of Safety-Profit Volume Ratio-Applications of Marginal Costing – Limitations of Marginal Costing- Break Even Chart – Profit Volume Graph.

## Unit 4      Standard Costing      (15 HRS)

Standard Costing –Standard Costing And Budgetary Control-Analysis Of Variances –  
Material Variance – Labour Variance - Over Head Variance.

## Unit 5 Budgetary Control (15 HRS)

Budgets and Budgetary Control-Objectives –Need – Preliminaries for the Adoption of a System of Budgetary Control-Organization for Budgetary Control, Sales Budget – Production Budget-Cash Budget-Fixed and Flexible Budget-Advantages and Limitations of Budgetary Control.-Zero Based Budgeting.

**Unit 6 Responsibility Accounting DYNAMISM(for CIA only)**

## Responsibility Accounting - Meaning and Definition – Essential Features of Responsibility accounting

**Text Book:**

Cost & Management Accounting, S.P Jain & K.L Narang, Kalyani Publishers, 2019

### Books for Reference:

1. Management Accounting, B.S. Raman, United Publishers, 2019.

2. Management Accounting and Financial Control, S. N. Maheswari, Sultan Chand & Sons, 2019.
3. Practical Problems in Management Accounting & Financial Management, R.K. Sharma & Shashi K. Gupta, Kalyani Publishers, 2019.

**Digital Open Educational Resources (DOER) :**

1. <https://www.accountingverse.com/managerial-accounting/responsibility-accounting/whatis-responsibility-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-responsibilityaccounting.html>

**COURSE CONTENTS & LECTURE SCHEDULE:**

**(Bookman Old Style 12)**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 Introduction to Management Accounting</b>				
1.1	Management Accounting – <u>Nature</u>	1	Chalk & Talk	Black Board
1.2	Functions and Scope –			
1.3	Financial Accounting and Management Accounting –			
1.4	Financial Statement Analysis	14	Chalk & Talk	Black Board
<b>UNIT -2 Cash flow Statement</b>				



2.1	Cash Flow Statement – Cash flow as per operating activities, financing activities, investment activities ( Simple problems only AS 3)	4	Lecture	Black Board
2.2	Cash Flow Statement as per operating activities	4	Lecture	Black Board
2.3	Cash Flow Statement as per financing activities( Simple problems only AS 3)	7	Chalk & Talk	Black Board
<b>UNIT 3 Marginal Costin</b>				
3.1	Marginal Costing –Meaning – Contribution	3	Chalk & Talk	Black Board
3.2	Marginal Cost Equation – Break Even Point-	3	Chalk & Talk	Black Board
3.3	Margin of Safety-Profit Volume	4	Chalk &	Black

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	Ratio-		Talk	Board
3.4	Applications of Marginal Costing- Limitations of Marginal Costing-	2	Chalk & Talk	Black Board
3.5	Break Even Chart – Profit Volume Graph.	3	Chalk & Talk	Black Board
<b>Unit 4 Standard Costing</b>				

4.1	Standard Costing –Standard Costing And Budgetary Control	3	Lecture	Black Board
4.2	Analysis Of Variances – Material Variance	4	Chalk & Talk	Black Board
4.3	Labour Variance	4	Chalk & Talk	Black Board
4.4	Over Head Variance.	4	Chalk & Talk	Black Board
<b>Unit 5 Budgetary Control</b>				
5.1	Budgets and Budgetary Control-Objectives	1	Chalk & Talk	Black Board
5.2	Preliminaries for the Adoption of a System of Budgetary Control	1	Chalk & Talk	Black Board
5.3	Need –Organization for Budgetary Control, Sales Budget	3	Chalk & Talk	Black Board
5.2	Sales Budget – Production Budget-	5	Chalk & Talk	Black Board
5.3	Cash Budget-Fixed and	5	Chalk & Talk	Black Board
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
	Flexible Budget			

5.4	Advantages and Limitations of Budgetary Control.- Zero Based Budgeting.			
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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	MIDSEM 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				
<b>C1</b>	-	Test (CIA 1)	1	-	10	Mks		
<b>C2</b>	-	Test (CIA 2)	1	-	10	Mks		
<b>C3</b>	-	Assignment	1	-	5	Mks		
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5	Mks		
<b>C5</b>	-	Quiz	2 *	-	5	Mks		
<b>C6</b>	-	Attendance		-	5	Mks		

### COURSE OUTCOMES

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

CO	Course Outcome	Level
<b>CO1</b>	Functionalize management accounting and make financial statement analysis	<b>K1,K2</b>
<b>CO2</b>	Prepare cash flow statement as per Indian AS -3	<b>K3</b>
<b>CO3</b>	Use marginal costing as a technique in managerial decision making	<b>K3</b>
<b>CO4</b>	Compute and analyse variances in material, labour and overheads	<b>K2,K3</b>
<b>CO5</b>	Prepare budgets to manage sales ,production ,cash and operations and use ZBB as a strategy for budgeting	<b>K2,K3</b>

### Mapping of COs consistency with PSOs

	PSO1	PSO2	PSO3	PSO4	PSO5
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

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

### Mapping of COs with POs

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

**COURSE DESIGNER:**

*B. Sahaya Ranu*

1. Staff Name (Bookman Old Style12)

2. Staff Name

**Dr. B. SAHAYARANI FERNANDO**  
 HOD & ASSOCIATE PROFESSOR  
 DEPARTMENT OF COMMERCE  
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**III B.Com**

**SEMESTER – VI**

**Human Resource Management**

**19A6ME4**

**MAJOR ELECTIVE**

***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A6ME4	Human Resource Management	5	5

#### **COURSE DESCRIPTION**

This course enables the students to learn the functions of management and imparting knowledge to procure, develop and maintain the human resource.

#### **COURSE OBJECTIVES**

**The course is designed to**

1. Use HR as a key to Human Resource Planning
2. acquaint with staffing policies
3. know the methods of organizational developments.
4. understand the key elements of employee morale in enhancing human life situation.
5. conceptualize Workers Participation in Management in making participation successful

#### **UNIT I: INTRODUCTION TO HRM**

**(15 HRS)**

Concept and Nature of HRM-HRM as a Profession- Importance of HRM, Functions and Scope of HRM – Human Resource Planning - Need and Importance- Process and Levels of HRP- Obstacles to HRP.

## **UNIT II: RECRUITMENT, SELECTION AND INDUCTION**

**(15 HRS)**

Meaning of Recruitment, Sources of Recruitment – Meaning and Process of Selection- Selection Test and Interviews. Concept of Placement- Concept and Objectives of Induction – Contents of Induction Programme- Advantages Of Formal Induction

## **UNIT III : TRAINING**

**(15 HRS)**

Concept- Importance and Objectives of Training-Identifying Training Needs- Designing a Training Programme-Methods of Training- Evaluating Training Effectiveness- Retraining

## **UNIT IV: EMPLOYEE MORALE**

**(15 HRS)**

Principles of HRD- Employee Counseling - Meaning and Importance of Morale, Factors Influencing Morale-Impact Of Morale On Productivity – Measures For Building High Morale.

## **UNIT V: WORKER'S PARTICIPATION IN MANAGEMENT**

**(15 HRS)**

Concept And Objectives of Worker's Participation in Management- Importance and Forms of participation - Measures for Making Participation Successful.

## **UNIT VI : DYNAMISM (For CIA only)**

Performance based Appraisals – Process of performance appraisal – Bias in Performance Appraisal – Methods of Job Evaluation and Incentive payments – Employee welfare

## **REFERENCES**

### **Text Book Followed:**

L.M.Prasad," Human Resource Management", Sultan Chand & Sons, New Delhi, 3<sup>rd</sup> edition, 2019

### **Books for Reference**

1. Nirmal singh, "Human Resource Management", New Delhi: Galgotia Publications Private Limited, 2019.
2. Personnel Management, Dr.C.B.Mamoria&S.V.Gankar, Himalaya Publishing house, 2019

## COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTION TO HRM</b>				
1.1	Concept and Nature of HRM- --	1	Chalk & Talk	Black Board
1.2	HRM as a Profession- Importance of HRM,	4	Discussion	Google classroom
1.3	Functions and Scope of HRM	4	Discussion	Google classroom
1.4	Human Resource Planning - Need and Importance- Process and Levels of HRP-	4	Discussion	Google classroom
1.5	Obstacles to HRP.	2	Lecture	Black Board
<b>UNIT -2 RECRUITMENT, SELECTION AND INDUCTION</b>				
2.1	Meaning of Recruitment, Sources of Recruitment	3	Lecture	Green Board Charts
2.2	Meaning and Process of Selection Selection Test and Interviews.	3	Chalk & Talk	Green Board
2.3	Concept of Placement- Concept and Objectives of Induction	3	Discussion	Google classroom
2.4	Contents of Induction Programme-	3	Discussion	Google classroom
2.5	Advantages Of Formal Induction	3	Discussion	Google classroom



	<b>UNIT -3                      TRAINING</b>			
3.1	Concept- Importance and Objectives of Training- - -	1	Lecture	Green Board

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
				Charts
3.2	Identifying Training Needs-	3	Chalk & Talk	Green Board
3.3	Designing a Training Programme	3	Discussion	Google classroom
3.4.	Methods of Training-	3	Discussion	Google classroom
3.5	Evaluating Training Effectiveness	3	Discussion	Google classroom
3.6	Retraining	2	Discussion	Google classroom
	<b>UNIT IV    EMPLOYEE MORALE</b>			
4.1	Principles of HRD - -	3	Discussion	Google classroom
4.2	Employee Counseling	3	Discussion	Google classroom
4.3	Meaning and Importance of Morale,	3	Discussion	Google classroom
4.4	Factors Influencing Morale	3	Discussion	Google classroom

4.5	Impact Of Morale On Productivity – Measures For Building High Morale	3	Discussion	Google classroom
	<b>UNIT V WORKER'S PARTICIPATION IN MANAGEMENT</b>			
5.1	Concept And Objectives of Worker's Participation in Management- -	5	Discussion	Google classroom
5.2	Importance and Forms of participation	5	Discussion	Google classroom
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
5.3	Measures for Making Participation Successful	5	Discussion	Google classroom
5.4	Inter-departmental transfer at cost price and at selling price-	3	Discussion	Google classroom
5.5	stock reserve	3	Discussion	Google classroom

els	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	Session wise Average	Better of W1, W2	M1+M2	MIDSEM 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				
<b>C1</b>	-	Test (CIA 1)		1	-	10 Mks		
<b>C2</b>	-	Test (CIA 2)		1	-	10 Mks		
<b>C3</b>	-	Assignment		1	-	5 Mks		
<b>C4</b>	-	Open Book Test/PPT		2 *	-	5 Mks		
<b>C5</b>	-	Quiz		2 *	-	5 Mks		
<b>C6</b>	-	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	Familiarize the process of requirement, selection and induction	K1	PSO1& PSO2
CO 2	Spell out methods involved in Training and Development of employees and Executives	K1, K2,	PSO3
CO 3	Point out morale as an key element in enhancing productivity	K1 & K3	PSO5
CO4	Apply Worker's Participation in Management and know the mode of operations	K1,K2 &K2	PSO3
CO4	Familiarize the process of requirement ,selection and induction	K2 & K4	PSO5

## Mapping of COs consistency with PSOs

CO/ PSO	PSO1	PSO 2	PSO 3	PSO 4	PSO5
CO1	3	3	2	3	2
CO2	3	2	3	3	2
CO3	3	3	3	2	2
CO4	3	3	3	3	2
CO5	3	3	2	3	2

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

## Mapping of COs with POs

CO/ PSO	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

**COURSE DESIGNER:**

**Staff Name Dr.Sr.Bindu Antony**

**Forwarded By**

*B. Sahayarani Fernando*  
**HOD'S Signature**

**& Name**

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

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER –VI**

**Auditing**

**19A6ME5**

**MAJOR ELECTIVE**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A6ME5</b>	<b>Auditing</b>	<b>5</b>	<b>5</b>

### **COURSE DESCRIPTION**

This course enables the students to get an insight into the principles, methods and techniques of auditing for different types of organizations.

### **COURSE OBJECTIVES**

The Course is designed to

1. Bring out auditing as a essential discipline of commerce
2. Poster Internal control through internal check and internal audit
3. Process vouching of cash and credit transactions
4. Gain insight into investigation procedure involved in specific cases.
5. Fill the students with knowledge on company auditor and contents of auditor's report.

## **UNITS**

### **UNIT – I Introduction**

**(20 HRS.)**

Basic Principles of audit – definition – objects – difference between accountancy, auditing and investigation – advantages of auditing – qualities of an auditor – implications as regards detection of errors and frauds – auditor – appointment – qualifications – duties and liabilities -various types of audits – audits under statute –audit of accounts of sole trader, partnerships, joint-stock companies, co-operative societies and Government accounts.

Conduct of audit – audit programs – audit notes books - audit files – working papers – procedure of audit.

### **UNIT –II Internal Audit**

**(10 HRS.)**

Internal control – Internal audit – Internal check – Meaning – definitions – objects – procedure of internal check- Advantages – duties of auditor in connection with internal check.

### **UNIT –III Vouching**

**(15 HRS.)**

Vouching – meaning – definition – importance – duties of an auditor – Vouching – receipts – general considerations – vouching payments – general consideration – wages. Valuation and verification of assets – general principles used – valuation and verification of liabilities. (general outline only)

### **UNIT –IV Investigation**

**(15 HRS.)**

Investigation – Definition and objects – investigation on behalf of a proposed purchase of shares – Investigation to ascertain suspected fraud – report of the Investigator.

### **UNIT –V Company Audit**

**(15 HRS.)**

Company Audit - Auditors-Appointment-Removal-Remuneration - position-Rights and powers of auditor-Auditor's report-Duties-and liabilities.

## **UNIT –VI DYNAMISM (for CIA only)**

Globalisation of auditing standards - The application of artificial intelligence impact on audit quality - The role of professional judgement on auditor behaviour during an organisational - professional conflict.

### **REFERENCES:**

1. A Handbook of Practical Auditing, B.N. Tandon, S.Sudharsanam&S. Sundharabahu, S. Chand & Company Ltd, 2017.
2. Basics of Auditing, DinkarPagare, Sultan chand& sons, 2019
3. Auditing: Principles & Practice, Ravinder Kumar & Virender Sharma, Prentice hall of India, 2019

### **Digital Open Educational Resources (DOER) :**

1. [http://archive.mu.ac.in/myweb\\_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf](http://archive.mu.ac.in/myweb_test/study%20TYBCom%20Accountancy%20Auditing-II.pdf)
2. <http://www.gdcbemina.com/docs/Auditing.pdf>
3. <https://www.sscasc.in/wpcontent/uploads/downloads/BCOM/Principles-Practices-ofAuditing.pdf>
4. <https://www.elearning.panchakotmv.in/files/A617556C15972952940.pdf>



**COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 INTRODUCTION</b>				
1.1	Basic Principles of audit, definition and objects	2	Lecture	Google Classroom
1.2	Difference between accountancy, auditing and investigation, Advantages of auditing and Qualities of an auditor	3	Lecture	Google Classroom
1.3	Implications as Regards Detection of Errors and Frauds, Auditor and Appointment	3	Lecture	Green Board
1.4	Qualifications, Duties and Liabilities, Various types of Audits and Audits under Statute	2	Lecture	Google Classroom
1.5	Audit of Accounts of Sole Trader, Partnerships, Joint- Stock Companies	3	Lecture	Green Board
1.6	Co-Operative Societies And Government Accounts	3	Lecture	Google Classroom
1.7	Conduct of Audit, Audit Programs and Audit Notes Books	2	Lecture	Google Classroom
1.8	Audit Files, Working Papers and Procedure Of Audit	2	Lecture	Google Classroom

<b>UNIT -2                      INTERNAL AUDIT</b>				
2.1	Internal control, Internal audit	2	Lecture	Green Board Charts

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
2.2	Internal check, Meaning, Definitions, Objects	2	Lecture	Green Board
2.3	Procedure of internal check-Advantages	2	Lecture	Google Classroom
2.4	Duties of auditor in connection with internal check	2	Lecture	Green Board
2.5	Duties of an Auditor	2	Lecture	Google Classroom
<b>UNIT - 3                      VOUCHING</b>				
3.1	Vouching, Meaning, Definition. Importance, Duties of an auditor	3	Lecture	Google Classroom
3.2	Vouching, Receipts – General Considerations	3	Lecture	Green Board
3.3	Vouching Payments, General Consideration	3	Lecture	Google Classroom
3.4	Wages, Valuation and Verification of Assets, General Principles Used	3	Lecture	Google Classroom
3.5	Valuation and verification of liabilities	3	Lecture	Google Classroom

UNIT - 4 INVESTIGATION				
4.1	Investigation, Definition and Objects	3	Lecture	Green Board Charts
4.2	Investigation on Behalf of a Proposed Purchase of Shares	2	Lecture	Google Classroom
4.3	Investigation to ascertain suspected fraud	3	Lecture	Google Classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
4.4	Report of the Investigator	3	Lecture	Google Classroom
4.5	Report Details	4	Lecture	Green Board
UNIT - 5 COMPANY AUDIT				
5.1	Company Audit – Introduction and Details	3	Lecture	Google Classroom
5.2	Auditors Appointment, Removal and Remuneration	3	Lecture	Green Board
5.3	Position	3	Lecture	Green Board
5.4	Rights and powers of auditor	3	Lecture	Google Classroom
5.5	Auditor's report-Duties-and liabilities	3	Lecture	Green 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	MIDSEM 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		
<b>C1</b>	-	Test (CIA 1)	1	-	10	Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10	Mks
<b>C3</b>	-	Assignment	1	-	5	Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5	Mks
<b>C5</b>	-	Quiz	2 *	-	5	Mks
<b>C6</b>	-	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	Enumerate basic principles governing audit and its conduct	<b>K1</b>	PSO1, PSO2, PSO3, PSO4 & PSO5

CO 2	Necessitate inter control audit and inter check in organizations	<b>K1,K2</b>	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 3	Vouch cash and trading transactions	<b>K3</b>	PSO1, PSO3, PSO4 & PSO5
CO 4	Identify the requirement investigations in organizations and procedural considerations involved in investigation	<b>K2,K3</b>	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 5	Saturate on the role of company auditor.	<b>K2,K3</b>	PSO1, PSO2, PSO4 & PSO5

### Mapping COs with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	3	3
<b>CO2</b>	3	3	3	3	3
<b>CO3</b>	3	2	3	3	3
<b>CO4</b>	3	3	3	3	3
<b>CO5</b>	3	3	2	3	3

### Mapping COs with POs

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

**Note:** ♦ Strongly Correlated - 3

♦ Moderately Correlated - 2

♦ Weakly Correlated - 1

### COURSE DESIGNER:

1. Staff Name : Dr. T. Jeyanthi Vijayarani

2. Staff Name : Mrs. Fanny M

**Forwarded By**

*B. Sahaya Fernando*  
**HOD'S Signature**

**& Name**

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**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER –VI**

**Commercial Law**

**19A6ME6**

**MAJOR ELECTIVE**

**For those who joined in 2019 onwards**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>A</b>	19A6ME6	Commercial Law	<b>5</b>	<b>5</b>

## **COURSE DESCRIPTION**

### **Course Description**

This course enables the students to gain knowledge of laws relating to business and the purpose of the study is to impart in depth knowledge on legal and ethical business laws

### **COURSE OBJECTIVES**

**The course is designed to**

1. Gain knowledge on agreements under contract act, execution of contracts.
2. Utilize various modes of obtaining Security
3. Consolidate provisions relating to IPR
4. Forge knowledge on implication of sale of Goods Act.
5. To ensure that the students gain knowledge of laws relating to business transaction and related matters

### **UNIT I CONTRACT ACT**

**(20 HRS)**

Essentials of valid contract – offer- Acceptance – consideration- - capacity of parties – consent by mistake – misrepresentation – fraud – coercion- undue



influence – void - illegal, unlawful and agreements opposed to public policy – contingent contracts.

**UNIT II      EXECUTION OF CONTRACTS      (15 HRS)**

Performance of contract – discharge of contract – breach of contracts – remedies for breach of contract – Quasi contract – Law of Indemnity and guarantee.

**UNIT III      BAILMENT AND PLEDGE (SECS 148 TO 181) (10 HRS)** Essentials – duties of bailor and bailee – termination of bailment – common carrier as bailee. Rights and duties of pledger and pledgee – pledge by non-owners – pledge distinguished from mortgages – lien – hypothecation and sale.

**UNIT IV      LAW OF AGENCY (SECS 1 TO 61)      (15 HRS)**

Contract of agency – types of agency – kinds of agents – Extent of agents authority – Delegation of authority – ratification – Termination of agency – Rights and duties of an agent – Liability of principal and agent towards third parties.

**UNIT V      SALE OF GOODS ACT (SECS 1 TO 61)      (15 HRS)**

Contract of sale – conditions and warranties – transfer of property in and title of goods – rights and duties of seller and buyer – rights of an unpaid seller – stoppage in transit – suits for breach of contract.

**UNIT 6 DYNAMISM (FOR CIA ONLY)**

Indian Juridical Pronouncements for goods in transit, agency and law of indemnity and guarantee

**Text Book**

Mercantile Law, N.D. Kapoor, Sultan Chand & Sons, 2019

**Books for Reference**

1. Economic & Labour laws, S.S. Gulshan & G.K. Kapoor, Sultan Chand & sons, 4<sup>th</sup> edition, 2019
2. Business Law, B.S. Raman, United Publishers, 2019
3. Mercantile Law, P.G. Tulsian, Tata McGraw-Hill Publishing Company Ltd, 2019
4. Business Law, R.S.N. Pillai, S Chand & Company Ltd, 2019

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT I Contract Act</b>				
1.1	Essentials of valid contract fraud	1	Chalk & Talk	Black Board
1.2	offer- Acceptance – consideration- - capacity of parties – consent by mistake	4	Discussion	Google

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
	– misrepresentation –			classroom
1.3	coercion- undue influence – void - illegal, unlawful and agreements	4	Discussion	Google classroom
1.4	opposed to public policy	4	Discussion	Google classroom
1.5	contingent contracts.	2	Lecture	Black Board
<b>UNIT -2 Execution of Contracts</b>				
2.1	Performance of contract	4	Lecture	Green Board Charts
2.2	discharge of contract	4	Chalk & Talk	Green Board

2.3	Quasi contract	4	Discussion	Google classroom
2.4	Law of Indemnity and guarantee.	4	Discussion	Google classroom
2.5	Unrealized Profits (Excluding Inter Company Holdings)	3	Discussion	Google classroom
<b>UNIT -3 Bailment and Pledge (Secs 148to181)</b>				
3.1	Essentials —and sale	1	Lecture	Green Board Charts
3.2	termination of bailment	4	Chalk & Talk	Green Board
3.3	duties of bailor and bailee — common carrier as bailee.	3	Discussion	Google classroom

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
3.4.	Rights and duties of pledger and pledgee	4	Discussion	Google classroom
3.5	pledge by non- owners – pledge distinguished from mortgages – lien – hypothecation	3	Discussion	Google classroom
<b>UNIT IV Law of Agency (Secs 1to 61)</b>				

4.1	Contract of agency – types of agency – kinds of agents —	3	Discussion	Google classroom
4.2	Extent of agents authority - Delegation of authority	3	Discussion	Google classroom
4.3	ratification –Termination of agency	3	Discussion	Google classroom
4.4	Rights and duties of an agent -	3	Discussion	Google classroom
4.5	Liability of principal and agent towards third parties.	3	Discussion	Google classroom
<b>UNIT V Sale of Goods Act (Secs 1to 61)</b>				
5.1	Contract of sale —	1	Discussion	Google classroom
5.2	– transfer of property in and title of goods – rights and duties of seller and buyer	1	Discussion	Google classroom
5.3	– conditions and warranties	4	Discussion	Google classroom
5.4	rights of an unpaid seller – stoppage in transit	4	Discussion	Google
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>

				classroom
5.5	suits for breach of contract	5	Discussion	Google classroom

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	MIDSEM 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				
<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks			
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks			
<b>C3</b>	-	Assignment	1	-	5 Mks			
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks			
<b>C5</b>	-	Quiz	2 *	-	5 Mks			
<b>C6</b>	-	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	Validate a contract based on Indian Contract Act	K1	PSO1& PSO2

CO 2	Integrate legal provisions behind execution of contract	K1, K2,	PSO3
CO 3	Distinguish between modes of obtaining security	K1 & K3	PSO5
CO4	Validate Intellectual Property Rights based on IPR Laws	K1,K2 & K3	PSO3
CO5	Apply the provisions of Sale of Goods Act in transferring property and title to goods	K2 & K4	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

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

### Mapping of COs with POs

CO/ PSO	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

**COURSE DESIGNER:**

1. Staff Name Dr.V.Suganya

**Forwarded By**

*B. Sahayarami Fernando*  
**Dr. B. SAHAYARAMI FERNANDO**  
 HOD & ASSOCIATE PROFESSOR  
 DEPARTMENT OF COMMERCE  
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**Fatima College (Autonomous), Madurai-18**  
**The Research Centre of Commerce**  
**I UG**  
**SEMESTER –I**  
**NON MAJOR ELECTIVE**  
**19A1NME/19A2NME**  
***For those who joined in 2019 onwards***

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A1NME/19A2NME	FUNDAMENTALS OF FINANCIAL ACCOUNTING	2	2

**COURSE DESCRIPTION**

The course spells out the basics of accounting, preparation of journal, ledger, trial balance, recording of entries in subsidiary books and preparation of final accounts with simple adjustments.

**COURSE OBJECTIVE/S**

**The course is designed to**

1. Be introduced to the nature and concept of Financial Accounting
2. Gain thorough Knowledge in preparing journal, ledger, Trial Balance and subsidiary books.
3. Prepare final accounts, using simple adjustments

**UNIT 1**

**(8hours)**

Principles of Accounting – Meaning of Accounting – Golden Rules of Accounting – Accounting Concepts and Conventions - Single Entry Vs Double Entry

**UNIT II**

**(5hours)**

Journal – Ledgers- Trial Balance

**UNIT III**

**(5 hours)**

Day Books –Purchase- Purchase Returns book – Sales and Sales Returns Book

**UNIT IV**

**(4 hours)**

Cash Book- Single column – Double column –Triple column - Petty cash book

**UNIT V**

**(8 hours)**

**Final Accounts of sole Trading Concern** – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments: closing stock – prepaid expenses – outstanding expenses.

**DYNAMISM (FOR CIA ONLY)**

Accounting Concepts and Conventions

**Text Book :**

1. Advanced Accountancy, T.S.Reddy&A.Murthy,MarghamPublications,I edition,2018

**Reference Books**

1. Jain, S.P.Jain&K.L.Narang.-Advanced Accountancy-“Kalyani Publishers” New Delhi- 110 002-2nd edition-2017
2. Advanced Accounting vol1/2, S.N.Maheswari, Vikas Publications Pvt Ltd,2018
3. Advanced Accounting: Financial Accounting, Ashok Schgal& Deepak Sehgal, Taxmann,6th edition,2018

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>Unit - I</b>				
1.1	Principles of Accounting	2	Google Meet	ppt
1.2	Concepts	2	Google Meet	ppt
1.3	Golden Rules	2	Google Meet	ppt
1.4	Single Entry Vs Double Entry	1	Google Meet	ppt
	Quiz	1	Google form	
<b>Unit - II</b>				
2.1	Journal	2	Google Meet	Ppt & word Doc
2.2	Ledger	2	Google Meet	word Doc
2.3	Trial Balance	1	Google Meet	word Doc
<b>Unit - III</b>				
3.1	Purchases Book	1	Google Meet	word Doc
3.2	Sales Book	1	Google Meet	word Doc
3.3	Purchases Returns Book	1	Google Meet	word Doc
3.4	Sales Returns Book	1	Google Meet	word Doc
	Open Book Test	1	Google form	word Doc
<b>Unit - IV</b>				
4.1	Single column Cash Book	1	Google Meet	word Doc
4.2	Double column Cash Book	1	Google Meet	word Doc
4.3	Triple Column Cash Book	1		
4.3	Petty Cash Book	1	Google Meet	word Doc
<b>Unit - V</b>				
5.1	Trading A/c	2	Google Meet	Screen Sharing

5.2	Profit & Loss A/C	2	Google Meet	Screen Sharing
5.3	Balance Sheet	2	Google Meet	Screen Sharing
	Assignment	1	Google Meet	
	Test	1	Google Classroom	

Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 5 Mks.	Better of W1, W2 5 Mks	M1+M2 5+5=10 Mks.	MID-SEM TEST 15 Mks	35 Mks.	5 Mks.	40Mks .	
<b>K1</b>	5	-	-	2 ½	7.5	-	7.5	18.75 %
<b>K2</b>	-	5	4	2 ½	11.5	-	11.5	28.75 %
<b>K3</b>	-	-	3	5	8	-	8	20 %
<b>K4</b>	-	-	3	5	8	-	8	20 %
<b>Non Scholastic</b>	-	-	-	-		5	5	12.5 %
<b>Total</b>	5	5	10	15	35	5	40	100 %

CIA	
Scholastic	35
Non Scholastic	5
	40

### UG CIA Components

		Nos	
<b>C1</b>	- Test (CIA 1)	1	- 10 Mks
<b>C2</b>	- Test (CIA 2)	1	- 10 Mks
<b>C3</b>	- Assignment	1	- 5 Mks
<b>C4</b>	- Open Book Test/PPT	2 *	- 5 Mks
<b>C5</b>	- Quiz	2 *	- 5 Mks
<b>C6</b>	- 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
CO 1	Be introduced to the nature and concept of Financial Accounting	K1	PSO1

<b>CO 2</b>	Gain thorough Knowledge in preparing journal, ledger and Trial Balance	K2	<b>PSO3</b>
<b>CO 3</b>	Able to prepare Subsidiary Books	K3	<b>PSO5</b>
<b>CO4</b>	Knowledge in Single column, Double Column, Triple Column and Petty Cash Book	K3	<b>PSO5</b>
<b>CO5</b>	Prepare final accounts, using simple adjustments		<b>PSO5</b>

#### Mapping COs Consistency with PSOs

CO/ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
<b>CO1</b>	3	3	3	2	3
<b>CO2</b>	2	3	3	2	3
<b>CO3</b>	2	3	3	2	3
<b>CO4</b>	2	3	3	2	3
<b>CO5</b>	2	3	3	2	3

#### Mapping COs Consistency with POs

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

Note: ♦ Strongly Correlated – 3  
Correlated -1

♦ Moderately Correlated – 2

♦ Weakly

**COURSE DESIGNER:**

**Dr.C.Lucia Vanitha**

**Forwarded By**

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

**Dr.B.Sahayarani Fernando**

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**I B.Com**  
**SEMESTER –I**  
*For those who joined in 2019 onward*

PROGRAMME CODE	COURSE CODE	COURSE TITLE	HRS/WEEK	CREDITS
UACO	19A3SB1	Self Management Skills	2	2

### **COURSE DESCRIPTION**

This course helps the students to contribute to a better work environment and enables them to have self-confidence, patience and emotional intelligence.

### **COURSE OBJECTIVES**

#### **The course is designed to**

1. Become aware of self, and to make self-analysis.
2. Instill auto motivation and motivate others.
3. Help in framing goals, measure Emotional Intelligence and develop Emotional Intelligence for self growth.

#### **UNIT I Self Awareness**

**[15 HRS]**

**Self awareness** – Maslow's theory of Hierarchy – psychological need – safety needs – needs of love, affection and belongingness – esteem needs

#### **UNIT II Self analysis**

**[20 HRS]**

Self analysis through SWOC – how to do **SWOC analysis** - The Johari window

#### **UNIT III Motivation**

**[20 HRS]**

Motivation – internal motivation – external motivation – motivating yourself – motivating others

#### **UNIT IV Goal setting**

**[20 HRS]**

Meaning of goal and goal setting – short, medium and long term goals – importance of goal setting – steps for goal setting



## **UNIT V Emotional intelligence**

**[15 HRS]**

Introduction – process of emotion – what is emotional intelligence – How to Measure emotional intelligence – ways to develop Emotional Intelligence-  
Meaning of Intelligent quotient and Emotional Quotient

### **Unit –VI Dynamism**

Work life Balance –Meaning-Work life triange – Reason for Imbalance \_risk  
Related to work life imbalance – solutions to prevent Imbalance – Benefits of work life Balance

#### **Text book:**

Soft Skills and Personality Development, K.S Antonysamy& Joseph Chandra, MJP Publishers, 2017

#### **Reference books:**

1. Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers, 2017
2. Personality Development and Soft Skills ,Barun K .Mitra, 2017,Oxford University press.
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2018.

### **COURSE CONTENTS & LECTURE SCHEDULE:**

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
<b>UNIT -1 Self Awareness</b>				
1.1	Self Awareness	3	Chalk & Talk	Black Board
1.2	Maslow's theory of Hierarchy – psychological need	4	Chalk & Talk	LCD

1.3	Safety needs – needs of love, affection and belongingness	5	Lecture	PPT & White board
1.4	Esteem needs	3	Lecture	Smart Board
UNIT 2 Self analysis				
2.1	Self analysis through SWOC	6	Specimen	Microscope

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
2.2	how to do SWOC analysis	8	Discussion	Black Board
	The Johari window	6	Lecture	Green Board Charts
UNIT 3 Motivation				
3.1	Motivation internal motivation	6	PPT	Google classroom
3.2	external motivation	6	PPT	Google classroom
3.3	motivating yourself – motivating others	8	PPT	Google classroom
UNIT 4 Goal setting				
4.1	Meaning of goal and goal setting	6	Discussion	Google classroom
4.2	Short, medium and long term goals – importance of goal setting	8	Discussion	Google classroom

4.3	Steps for goal setting	6	Discussion	Google classroom
UNIT 5 Emotional intelligence				
5.1	Introduction – process of emotion	3	Discussion	Google classroom
5.2	What is emotional intelligence	2	Discussion	Google classroom
5.3	<u>How to Measure emotional intelligence.</u>	3	Discussion	Google classroom
5.4	<u>Ways to develop Emotional Intelligence-</u>	2	Discussion	Google classroom
5.5	Meaning of Intelligent quotient and Emotional Quotient	5	Discussion	Google classroom

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.	MIDSEM 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	Nos		Nos
<b>C1</b>	<b>C1-</b>	Test (CIA 1)			1	1	- - 10 Mks	
<b>C2</b>	<b>C2-</b>	Test (CIA 2)			1	1	- - 10 Mks	
<b>C3</b>	<b>C3-</b>	Assignment			1	1	- - 5 Mks	
<b>C4</b>	<b>C4-</b>	Open Book Test / PPT			2 *	2 *	- - 5 Mks	
<b>C5</b>	<b>C5-</b>	Quiz			2 *	2 *	- - 5 Mks	
<b>C6</b>	<b>C6-</b>	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 individuals psychological needs, stages contextually	K1	PSO1& PSO2
CO 2	Analyse themselves clearly spotting out their Strengths, Weaknesses, Opportunities and Challenges and acquaint with real self	K1, K2,	PSO3
CO 3	Critique internal and external motivators, and communicate to others	K1 & K3	PSO5
CO 4	Set goals through procedural framework	K1, K2, K3	PSO5
CO5	Become aware of Emotional Intelligence and Familiarize with ways of enhancing emotional intelligence and measure the same	K2 & K4	PSO2 & PSO3

### Mapping COs Consistency with PSOs

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

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

### Mapping of COs with POs

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

**COURSE DESIGNER:**

**Staff Name** Ms.F.Gnanadeepam

**Forwarded By**

*B. Sahaya Rani*  
**HOD'S Signature**

**& Name**

**Dr. B. SAHAYARANI FERNANDO**  
HOD & ASSOCIATE PROFESSOR  
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MADURAI - 625 012

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**II B.Com**

**SEMESTER –IV**

**Interpersonal Skills**

**19A4SB2**

**For those who joined in 2021 onwards**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	19A4SB2	Interpersonal skills	<b>2</b>	<b>2</b>

### **COURSE DESCRIPTION**

This course helps to build effective and polished interpersonal skills and to develop relationship among students and to train them to be socially responsible citizen.

### **COURSE OBJECTIVES**

This course is designed to

1. Identify individual positive and negative attitude and know the power of positive thinking.
2. Enhance interpersonal relational skills
3. Develop social skills
4. Negotiate and improve in negotiations.
5. Sharpen decision making skills

#### **UNIT I Attitude**

**[6HRS]**

Types of Attitude – positive attitude - power of positive attitude – develop your positive attitudes - negative attitude

#### **UNIT II Interpersonal Skill**

**[6 HRS]**

Interpersonal skill – effective inter personal skill – Reasons for poor Inter personal skills

#### **UNIT III Social Skills**

**[6 HRS]**

Social skills – assertive skills – Enhancement of interpersonal skills

## UNIT IV Negotiation

[5 HRS]

Negotiation skills – why negotiation – Types of negotiation – The process of negotiation – improving negotiation skill

## UNIT V Decision Making Skills

[5 HRS]

Meaning of decision making – decision making process – Decision making in groups – Brain storming

## UNIT VI Dynamism

Perception-Nature-Importance –Factors affecting Perception-Perception process

**Text book:** Soft Skills and Personality Development, K.S Antonysamy & Joseph Chandra, MJP Publishers, 2018  
**Reference**

### books:

1. Soft Skills, S.Hariharan, N.Sundararajan & S.P Shanmugapriya, MJP Publishers, 2018
2. Personality Development and Soft Skills, Barun K .Mitra, 2012, Oxword University press, 2018.
3. Soft Skills, K.Alex, S.Chanda and company Pvt ltd, New Delhi, 2018.

### COURSE CONTENTS & LECTURE SCHEDULE:

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT I- Attitude				
1.1	Types of Attitude – positive attitude - power of positive attitude	2	Chalk & Talk	Black Board
1.2	Power of positive attitude	2	Chalk & Talk	PPT
1.3	develop your positive attitudes - negative attitude	2	Lecture	PPT & White board



UNIT -2 Interpersonal skills				
2.1	Interpersonal skill	2	Lecture	Black Board
2.2	Effective inter personal skill	2	Discussion	Google classroom
2.3	Reasons for poor Inter personal skills	2	Discussion	Google classroom
Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT 3 Social skills				
3.1	Social skills	2	Discussion	Google classroom
3.2	Assertive skills	2	Discussion	Google classroom
3.3	Enhancement of interpersonal skills	2	Discussion	Google classroom
UNIT 4 Negotiation				
4.1	Negotiation skill – why negotiation	1	Discussion	Google classroom
4.2	Types of negotiation	2	Discussion	Google classroom
4.3	The process of negotiation – improving negotiation skill	2	Discussion	Google classroom
UNIT 5 Decision Making Skills				

5.1	Meaning of decision making	1	Discussion	Google classroom
5.2	decision making process – Decision making in groups	3	Discussion	Google classroom
5.3	Brain storming	1	Discussion	Google classroom

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

## COURSE OUTCOMES

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

### Mapping COs Consistency with PSOs

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

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

### Mapping of COs with POs

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

**COURSE DESIGNER:**

**Staff Name** Ms.F.Gnanadeepam

**Forwarded By**

*B. Sahaya Rani*  
**HOD'S Signature**

**& Name**

**Dr. S. SAHAYARANI FERNAND**  
 HOD & ASSOCIATE PROFESSOR  
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 FATIMA COLLEGE  
 MADURAI - 625 012

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – V**

**Leadership Skills**

**21A5SB3**

**SKILL BASED**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A5SB3</b>	<b>Leadership Skills</b>	<b>2</b>	<b>2</b>

### **COURSE DESCRIPTION**

This course enables the students to obtain leadership potential and ability and to develop a range of leadership skills to become an effective leader.

### **COURSE OBJECTIVES**

The Course is designed to

1. Identify leadership as a skill, and enlighten on the traits of a good leader
2. Develop and stimulate team building skills
3. Create team dynamics skills
4. Nurture skills to resolve conflicts
5. Study the life of significant women business leaders

### **UNITS**

#### **UNIT – I Introduction to Leadership**

**(6 HRS.)**

Concept of Leadership - styles of leadership - factors affecting leadership style- characteristics of a good leader.

## **UNIT –II Team Building (6 HRS.)**

Concept of team- Skills needed for teamwork – Role of a Team Leader - high performance team building.

## **UNIT –III Team Dynamics (6 HRS.)**

Concept and relevance- Aspects of team dynamics- developing trust and influence - making decisions- fostering creativity at work place.

## **UNIT –IV Conflict Management (6 HRS.)**

Concept of conflict management – conflict management styles- skills required for conflict resolution- tips to resolve conflict.

## **UNIT –V Case Studies (6 HRS.)**

Case studies on significant Industrial Women leaders in India

## **UNIT –VI DYNAMISM (for CIA only)**

Emotions and self-management, emotional intelligence and its significance in the role of leader. Handling emotions and stress. Personal risk of leader: personal traits endangering effective leadership.

### **REFERENCES:**

1. Personality Development and Soft Skills, Barun.K Mitra, 2012, Oxword University press.
2. Soft Skills, K.Alex, S.Chanda and company Pvt ltd ,New Delhi ,2013.
3. Soft Skills of Personality Development – C.S.G.Krishnamacharyulu& Lalitha Ramakrishnan

### **Digital Open Educational Resources (DOER) :**

1. <http://www.free-management-ebooks.com/news/leadership-skillspdf-free-download/>

2. <https://cjr.ufv.ca/wp-content/uploads/2018/02/Essentials-of-Leadership-book-2nd-Ed-web.pdf>
3. <http://promeng.eu/downloads/training-materials/ebooks/softskills/leadership-skills.pdf>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
<b>UNIT -1 INTRODUCTIONTO LEADERSHIP</b>				
1.1	Concept of Leadership	2	Lecture	Google Classroom
1.2	Styles of leadership - factors affecting leadership style	3	Lecture	Google Classroom
1.3	Characteristics of a good leader	1	Lecture	Google Classroom
<b>UNIT -2 TEAM BUILDING</b>				
2.1	Concept of team, Skills needed for Teamwork	2	Lecture	Google Classroom
2.2	Role of a Team Leader	2	Lecture	Google Classroom
2.3	High performance Team Building	2	Lecture	Google Classroom
<b>UNIT - 3 TEAM DYNAMICS</b>				
3.1	Concept and relevance, Aspects of Team Dynamics	2	Lecture	Google Classroom
3.2	Developing trust and influence	1	Lecture	Google Classroom

3.3	Making Decisions	1	Lecture	Google Classroom
3.4	Fostering creativity at work place	2	Lecture	Google Classroom
<b>UNIT - 4                      CONFLICT MANAGEMENT</b>				
4.1	Concept of conflict management	1	Lecture	Google Classroom
<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Teaching Pedagogy</b>	<b>Teaching Aids</b>
4.2	Conflict management styles	2	Lecture	Google Classroom
4.3	Skills required for conflict resolution	1	Lecture	Google Classroom
4.4	Tips to resolve conflict	2	Lecture	Google Classroom
<b>UNIT - 5                      CASE STUDIES</b>				
5.1	Case studies on significant Industrial Women leaders in India	2	Lecture	Google Classroom
5.2	Case Studies – Discussion	2	Lecture	Google Classroom
5.3	Case Studies – Discussion	2	Lecture	Google Classroom



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	MIDSEM 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

<b>10</b>	<b>10</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>40</b>	<b>60</b>	<b>100</b>
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### UG CIA Components

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

### COURSE OUTCOMES

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

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Be lucid on characters of a good leader	<b>K1</b>	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 2	Work in teams and involve in Team Building Processes	<b>K1,K2</b>	PSO2, PSO3, PSO4 & PSO5
CO 3	Foster trust and creativity in team dynamics	<b>K2,K3</b>	PSO1, PSO2, PSO3, PSO4 & PSO5
CO 4	Conceptualise conflict management and identify the requisite skills for conflict resolution	<b>K2,K3</b>	PSO1, PSO2, PSO3, PSO4 & PSO5

CO 5	Conduct sectional analysis on significant women entrepreneurs and business leaders	<b>K3</b>	PSO1, PSO2, PSO3, PSO4 & PSO5
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### **Mapping COs with PSOs**

<b>CO/ PSO</b>	<b>PSO1</b>	<b>PSO2</b>	<b>PSO3</b>	<b>PSO4</b>	<b>PSO5</b>
<b>C01</b>	3	3	3	3	3
<b>C02</b>	-	3	3	3	3
<b>C03</b>	3	3	3	3	3
<b>C04</b>	3	3	3	3	3
<b>C05</b>	3	3	3	3	3

## Mapping COs with POs

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

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1. Staff Name : Dr. T. JeyanthiVijayarani

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& Name

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**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – V**

**SOFT SKILLS**

**21A5SB4**

**SKILL BASED**

**For those who joined in 2019 onwards**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>21A5SB4</b>	<b>SOFT SKILLS</b>	<b>2</b>	<b>2</b>

### **COURSE DESCRIPTION**

This course enables the students to gain effective communication, presentation and interview skills, to be able to effectively participate in GDs and understand attitudes and non verbal communication through body language better.

### **COURSE OBJECTIVES**

The Course is designed to

1. Recognize and develop communication skills.
2. Poster presentation skills.
3. Develop ability to face Interviews.
4. Enhance skills in facing Group Discussions and developing positive attitude.
5. Understand Body Language, gestures and emotions of self as a pretext of developing emotional intelligence.

### **UNITS**

#### **UNIT I      COMMUNICATION SKILLS**

**(6 HRS)**

Concept and importance of communication- effective communication-

Reading& writing skills –Resume writing - speaking skills – Body language

**UNIT II PRESENTATION SKILLS (6 HRS)**

Introduction – concept and need- presentation types- informative presentation- conference presentation – essentials of a good presentation

**UNIT III INTERVIEW (6 HRS)**

Introduction - Types of interview skills – Group interview – Panel interview – Telephone interview – Basic tips - preparing for a face to face interview

**UNIT IV- GROUP DISCUSSION (6 HRS)**

Concept – Characters tested in a G.D - Group discussion as a selection process – Types of G.D – Skills required in a GD – How to prepare for GD

**UNIT V – ATTITUDES (6 HRS)**

Attitudes – types –positive attitude- developing positive attitude

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

Non-Verbal Communication-Body Language

**TEXT BOOK**

Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers, Chennai.

**BOOKS FOR REFERENCE:**

1. Personality Development and Soft Skills ,Barun K .Mitra, Oxford University Press, 2019
2. Soft Skills, K.Alex ,S.Chand and Company Pvt Ltd, New Delhi ,2019.

**Digital Open Educational Resources (DOER) :**

1. <https://www.thebalancecareers.com/what-are-soft-skills-2060852>
2. <https://www.thebalancecareers.com/list-of-soft-skills-2063770>

**COURSE CONTENTS & LECTURE SCHEDULE:**

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
UNIT -1 COMMUNICATION SKILLS				

1.1	Concept and importance of communication - Effective communication	2	Lecture	Black Board
1.2	Reading& writing skills-speaking skills	1	Chalk & Talk	Black Board
1.3	Resume writing	2	Chalk &	Black

			Talk	Board
1.4	Body language	1	Lecture	Black Board
<b>UNIT -2 PRESENTATION SKILLS</b>				
2.1	Introduction -Concept and need	2	Lecture	Black Board
2.2	Presentation types	2	Chalk & Talk	Black Board
2.3	Essentials of a good presentation	2	Discussion	PPT
<b>UNIT -3 INTERVIEW</b>				
3.1	Introduction	1	Lecture	Black Board
3.2	Types of interviews	2	Chalk & Talk	Black Board
3.3	Basic tips	1	Chalk & Talk	Black Board
3.4	Preparing for a face to face interview	2	Lecture	Black Board
<b>UNIT -4 GROUP DISCUSSION</b>				

4.1	Concept and Characters tested in a G.D	2	Chalk & Talk	Black Board
4.2	Group discussion a selection process-Skills required in GD	2	Discussion	PPT
4.3	Types of G.D - How to prepare for GD	2	Chalk & Talk	Black Board
<b>UNIT -5 ATTITUDES</b>				
5.1	Attitudes -Types	2	Chalk & Talk	Black Board
5.2	Positive attitude	2	Chalk & Talk	Black Board
5.3	Developing positive attitude	2	Discussion	PPT

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.	MIDSEM 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

<b>C1</b>	-	Test (CIA 1)	1	-	10 Mks
<b>C2</b>	-	Test (CIA 2)	1	-	10 Mks
<b>C3</b>	-	Assignment	1	-	5 Mks
<b>C4</b>	-	Open Book Test/PPT	2 *	-	5 Mks
<b>C5</b>	-	Quiz	2 *	-	5 Mks
<b>C6</b>	-	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	Internalize effective communication in reading and writing	K1	PSO 1

CO 2	Cognize on effective presentation	K1, K2,	PSO 3
CO 3	Face the interview given varied approaches in interviewing	K1 & K3	PSO 2
CO 4	Contribute effectively in Group Discussions	K1, K2, K3 &	PSO3&PSO5
CO 5	Develop positive attitude ,Use dignified Body language and gestures and be emotionally balanced.	K2 & K4	PSO 2 & PSO 4

### **Mapping COs Consistency with PSOs**

PSO	O1	2	3	4	5
CO1	3	3	3	3	3
CO2	3	3	2	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

### Mapping COs Consistency with PSOs

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

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

### COURSE DESIGNER:

1.Dr. A.I.AUXILIA FELICITAS

2.Ms.DHAMINI

### Forwarded By

*B. Sahayarani Fernando*  
HOD'S Signature

& Name

Dr. B. SAHAYARANI FERNANDO  
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FATIMA COLLEGE  
MADURAI - 625 013

**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – VI**

**STRESS AND TIME MANAGEMENT**

**19A6SB5**

**SKILL BASED**

***For those who joined in 2019 onwards***

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A6SB5</b>	<b>STRESS AND TIME MANAGEMENT</b>	<b>2</b>	<b>2</b>

## **COURSE DESCRIPTION**

This course enables the students to gain the personal insight implement a successful time and stress management system. Proven time management techniques for achieving the goals are necessary.

## **COURSE OBJECTIVE/S**

**The course is designed to**

1. Familiarize on the clinical definition of stress, its causes and kinds.

2. Become aware on the effects of stress to life situation.
3. Handle stress effectively
4. Manage time using time management techniques
5. Eliminate bottlenecks to time management.

## **UNIT I INTRODUCTION OF THE CONCEPT (6 HRS)**

Meaning and Concepts of stress –Assessing the existence of stress - Kinds of stress – causes of stress- levels of stress

## **UNIT II EFFECTS OF STRESS (6 HRS)**

**Reactions to life situations** – Coping behaviour – effect of stress – case study

## **UNIT III STRESS MANAGEMENT (6 HRS)**

Stress management – principles - Measures of Stress - How to prevent and overcome stress – Diary management.

## **UNIT IV TIME MANAGEMENT (6 HRS)**

Introduction - meaning of time management – Three secrets of time management - Techniques of Time Management – Linkage between stress and time Management

## **UNIT V BOTTLENECKS TO TIME MANAGEMENT (6 HRS)**

Major bottlenecks to time management – Ineffective time management – crisis management – procrastination – interruption –Lack of Prioritisation of activities - poor networking

## **DYNAMISM**

Effects of Stress on Personality

### **Books for reference:**

1. Soft Skills of Personality Development, C.S.G. Krishnamacharyulu & Lalitha Ramakrishnan, Himalaya Publishing House
2. Personality Development and Soft Skills, Barun K. Mitra, Oxford University Press, 2017
3. Soft Skills, K. Alex, S. Chanda and company Pvt Ltd, New Delhi, 2017.

<b>Module No.</b>	<b>Topic</b>	<b>No. of Lectures</b>	<b>Content Delivery Method</b>	<b>Teaching Aids</b>
<b>UNIT I INTRODUCTION OF THE CONCEPT</b>				
1.1	Meaning and Concepts of stress	1	Google Meet	Word Doc
1.2	Assessing the existence of stress	1	Google Meet	Word Doc
1.3	Kinds of stress	1	Google Meet	Word Doc
1.4	causes of stress- levels of stress	2	Google Meet	Word Doc

	Written Test	1		
<b>UNIT II EFFECTS OF STRESS</b>				
2.1	Reactions to life situations	2	Google Meet	Word Doc
2.2	Coping behaviour	2	Google Meet	Word Doc
2.3	effect of stress	1	Google Meet	Word Doc
	Written Test	1		
<b>UNIT III STRESS MANAGEMENT</b>				
3.1	Stress management – principles	2	Google Meet	Word Doc
3.2	Measures of Stress - How to prevent and overcome stress	2	Google Meet	Word Doc
3.3	Diary management.	1	Google Meet	Word Doc
	T1	1		
<b>UNIT IV TIME MANAGEMENT</b>				
4.1	Introduction - meaning of time management –	1	Google Meet	Word Doc
4.2	Three secrets of time management	1	Google Meet	Word Doc
4.3	Techniques of Time Management –	2	Google Meet	Word Doc

4.4	Linkage between stress and time Management	1	Google Meet	Word Doc
	Written Test	1		
<b>UNIT V BOTTLENECKS TO TIME MANAGEMENT</b>				
5.1	Major bottlenecks to time management	2	Google Meet	Word Doc
5.2	Ineffective time management – crisis management	1	Google Meet	Word Doc
5.3	procrastination – interruption	1	Google Meet	Word Doc
5.4	Lack of Prioritisation of activities - poor networking	1	Google Meet	Word Doc
	T2	1	Written Test	





	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	
		Better		MID-				% of

## UG CIA Components

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

## 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:

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
<b>C01</b>	Be engaged with stress and its levels	<b>K1</b>	<b>PSO2</b>
<b>C02</b>	Be aware of effects of stress and coping behaviour	<b>K2</b>	<b>PSO5</b>
<b>C03</b>	Effectively handle and help others handle stress	<b>K2</b>	<b>PSO2</b>
<b>C04</b>	Value time and manage effectively	<b>K2,K3</b>	<b>PSO4</b>

<b>C05</b>	Identify hindrances to time management and the requirements involved in handling crisis	<b>K3</b>	<b>PSO4</b>
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**Fatima College (Autonomous), Madurai-18**

**The Research Centre of Commerce**

**III B.Com**

**SEMESTER – VI**

**CAREER MANAGEMENT**

**19A6SB6**

**SKILL BASED**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>19A6SB6</b>	<b>Career Management</b>	<b>2</b>	<b>2</b>

### **COURSE DESCRIPTION**

This course is designed to enable the students to understand the concept of career and the processes and strategies involved with successful career management. This course also provides students with the necessary career exploration and management skills and tools to effectively move forward in pursuing professional career opportunities

### **COURSE OBJECTIVES**

**This course is designed to**

1. Identify and evaluate personality factors that affect career decisions.
2. Use technology in gathering and analyzing pertinent information about career fields.
3. Synthesize, organize and evaluate information about specific career
4. Plan for career advancement and succession

## UNITS

### UNIT –I INTRODUCTION (6 HRS.)

Introduction -- Meaning of career- Importance of Career -difference between Job and Career

### UNIT –II CAREER PLANNING (6 HRS.)

Introduction to Career Planning- Identifying Professional Talents – SWOC – Identifying Professional Gap – Planning for development and Improvement

### UNIT –III JOB SEARCH STRATEGIES (6 HRS.)

Networking – Emerging Employment opportunity – Understanding Employment Market Trend - - Developing Skills and Abilities - Test for assessing suitability of Jobs

### UNIT –IV DEVELOPING AND ENHANCING PROFESSIONAL RESUME (6 HRS.)

Letter of Application – Types of Resume – principles of Resume Writing – Testimonials – References – Unsolicited Application

### UNIT –V CAREER MANAGEMENT (6 HRS.)

Career Advancement – Career succession - Career Management

**UNIT VI: DYNAMISM (Evaluation Pattern-CIA only)** Online Job Portals – Competitive Exams for career.

**Text book:** Soft Skills and Personality Development, K.S Antony samy& Joseph Chandra, MJP Publishers

#### Reference books:

1. Soft Skills, S.Hariharan, N.Sundararajan& S.P Shanmugapriya, MJP Publishers
2. Personality Development and Soft Skills ,Barun K .Mitra, Oxword University Press, 2017
3. Soft Skills ,K.Alex ,S.Chanda and company Pvt ltd ,New Delhi ,2017.  
<http://www.indiana.edu/>

Module No.	Topic	No. of Lectures	Teaching Pedagogy	Teaching Aids
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<b>UNIT -1 INTRODUCTION</b>				
1.1	Introduction –difference between Job and Career -	3	Chalk & Talk	Black Board
1.2	Meaning of career- Importance of Career	3	Chalk & Talk	Black Board
<b>UNIT -2 CAREER PLANNING</b>				
2.1	Introduction to Career Planning	1	Chalk & Talk	Black Board
2.2	Identifying Professional Talents – SWOT	1	Chalk & Talk	Black Board

### **COURSE CONTENTS & LECTURE SCHEDULE:**

2.3	Identifying Professional Gap	2	Chalk & Talk	Black Board
2.4	Planning for development and Improvement	2	Chalk & Talk	Black Board
<b>UNIT_ 3 JOB SEARCH STRATEGIES</b>				
3.1	Networking – Emerging Employment opportunity	2	Chalk & Talk	Black Board
3.2	Understanding Employment Market Trend	1	Chalk & Talk	Black Board

3.3	Developing Skills and Abilities	1	Chalk & Talk	Black Board
3.4	Test for assessing suitability of Jobs	2	Chalk & Talk	Black Board
<b>UNIT – 4 DEVELOPING AND ENHANCING PROFESSIONAL RESUME</b>				
4.1	Letter of Application	2	Chalk & Talk	Black Board
4.2	Types of Resume – principles of Resume Writing	2	Chalk & Talk	Black Board
4.3	Testimonials – References – Unsolicited Application	2	Chalk & Talk	Black Board
<b>UNIT-5 CAREER MANAGEMENT</b>				
5.1	Career Advancement	2	Chalk & Talk	Black Board
5.2	Career succession	2	Chalk & Talk	Black Board
5.3	Career Management	2	Chalk & Talk	Black Board



Levels	C1	C2	C3	C4	Total Scholastic Marks	Non Scholastic Marks C5	CIA Total	% of Assessment
	T1 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

## **COURSE OUTCOMES**

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

## **COURSE OUTCOMES**

<b>NO.</b>	<b>COURSE OUTCOMES</b>	<b>KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY)</b>	<b>PSOs ADDRESSED</b>
CO 1	Relate Job and Career	K1	PSO1 & PSO3
CO 2	Design career and manage stress	K1, K2,	PSO2& PSO3
CO 3	Prove employable skills	K1 & K3	PSO1& PSO5
CO 4	prepare resumes and to draft letter of application for a job	K1, K2, K3 &	PSO4
CO 5	Move towards career progression	K2 & K4	PSO3 & PSO5

## Mapping of Cos consistency with PSOs

<b>CO/ PSO</b>	<b>PS O1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

<b>CO/ PSO</b>	<b>PS O1</b>	<b>PSO 2</b>	<b>PSO 3</b>	<b>PSO 4</b>	<b>PSO 5</b>
<b>CO1</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>CO5</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

### 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	3
CO3	3	3	3	3	3	3	2
CO4	3	3	3	3	3	3	2
CO5	3	3	3	3	3	3	3

**Note:** ♦ Strongly Correlated – 3

♦ Moderately Correlated – 2

♦ Weakly Correlated -1

#### COURSE DESIGNER:

1. Dr.S.Fatima Rosaline Mary

**Forwarded By**

*B. Sahayarani*  
**HOD'S Signature**

**& Name**

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

## **Self-Learning Inter-Disciplinary Courses in UG**

### **SEMESTER-I**

(For those who join from June- 2021 onwards)

### **DEPARTMENT OF CHEMISTRY AND COMMERCE**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/WEEK</b>	<b>CREDITS</b>
<b>UGACH</b>	21UG2SLCA	<b>HOUSE HOLD PRODUCTS AND MARKETING</b>	<b>SELF LEARNING</b>		<b>2</b>

#### **COURSE DESCRIPTION**

To enable students to have basic understanding & knowledge about the House hold chemicals and marketing

#### **COURSE OBJECTIVE:**

This course is designed for the students to learn about

- To study the basic concepts involved in the preparation of house hold chemicals
- To study the procedure involved in marketing of house hold prepared articles

#### **Course out –comes**

- To cultivate the entrepreneur skills of students.
- To inculcate the synthetic importance of house hold chemicals
- To synthesize the profitable house hold chemicals at home.
- To get hands on experience in field of synthesis cum marketing
- To learn the economic importance of house hold chemicals in marketing fields

## **UNIT – 1 – BASIC CONCEPTS INVOLVED IN THE PREPARATION OF HOUSE HOLD LIQUID CHEMICAL PRODUCTS (6 HRS.)**

Preparation of Phenoyl – Black phenoyl – white phenoyl – synthetic importance – Preparation of Ink – synthetic importance – Preparation of shampoos – Synthetic importance – Preparation of sanitizers – synthetic importance – Preparation of Antiseptics and disinfectants – uses.

## **UNIT – 2 – BASIC CONCEPTS INVOLVED IN THE PREPARATION OF HOUSE HOLD SOLID CHEMICAL PRODUCTS (6 hrs)**

Preparation of Talcum powder – Lipstick – varnishing creams – synthetic importance – Preparation of detergent powder – cleaning powder – Synthetic importance – Preparation of candles – Chalk crayons – Computer sambrani -synthetic importance .

## **UNIT – 3 –Practicals - Hands On training in the preparation of HOUSE HOLD SOLID CUM LIQUIDCHEMICAL PRODUCTS (6 hrs)**

- Candles
- Black phenoyl
- White phenoyl
- Sanitizers
- Computer sambrani
- Detergent powder
- Pain Balm

## **UNIT – 4 –Product and Pricing (6 hrs)**

Definition – Product life cycle – New product development – Pricing – methods of pricing – Psychological pricing – Dual pricing –Monopoly Pricing – Skimming Pricing – Penetration pricing

## **UNIT – 5 –Physical Distribution and promotion (6 hrs)**

Advertising —Procedure – wholesaler- retailer- ultimate consumer -sales promoter at consumers level – coupons, price – off – offer (discount), samples –Advertising -Advantages and disadvantages

## **REFERENCES:**

- 1.Jayashree Gosh, Textbook of Pharmaceutical Chemistry, S.Chand&Chand publications New Delhi (1997).
2. Marketing – Dr.Rajam Nair and Sanjith .R. Nair – sultan chand and sons – 7<sup>th</sup> edition – 2018 (print)
3. Marketing – R.S.N., Pillai., chand and company ltd ., 2010

**Self-Learning Inter-Disciplinary Courses in UG**

**SEMESTER-III**

**(For those who join from June- 2022 onwards)**

**DEPARTMENT OF COMMERCE AND MATHEMATICS**

PROGRAM ME CODE	COURSE CODE	COURSE TITLE	CATEGORY	HRS/ WEEK	CREDITS
UACO	22UG4SLAM	FINANCIAL MATHEMATICS	SELF LEARNING		2

**COURSE DESCRIPTION**

To enable students to have basic understanding & knowledge about the Basic concepts and applications of Accounting and Mathematics for advance study.

**COURSE OBJECTIVE:**

This course is designed for the students to learn about

- To enable the students to understand the concepts like structure of interest rates, basic models for asset prices, elementary statistical analysis and estimation of the distribution.
- To thorough insight into the fundamentals of financial accounting.

**Course out –comes**

- : Classify various concepts in structure of interest rate and basic models for asset prices.
- Explain elementary statistical analysis of returns and estimation of the distribution.
- Gain thorough Knowledge in preparing journal, ledger, Trial Balance
- Extensively apply knowledge on Accounting Ratios and Investment Accounts
- have an understanding on inflation Accounting



## **Unit -I**

### **Financial Calculus**

Introduction – Examples, Cashflows, interest rates, prices and returns, Bonds and the term structure of interest rates, Asset returns, Some basic models for asset prices.

## **Unit –II**

### **Financial Calculus (Continued)**

Elementary statistical analysis of returns, Measuring location, Measuring dispersion and risk, Value-at-risk, Expected shortfall, lower partial moments and coherent risk measures, Measuring skewness and kurtosis, Estimation of the distribution, Testing for normality, Financial instruments, Contingent claims, Spot contracts and forwards, Futures contracts, Options, Barrier options, Financial engineering.

## **UNIT III**

### **INTRODUCTION TO ACCOUNTANCY**

Introduction- meaning and definition of accounting- rules of double entry book keeping- debit and credit- accounting concepts- journal, ledger, trial balance, final accounts.

## **UNIT IV**

### **APPLICATION OF ACCOUNTING**

Accounting ratios, Investment accounts- cum interest and ex interest calculation

## **UNIT V**

### **MODERN ACCOUNTING CONCEPTS**

Inflation accounting- introduction – purpose- CPP- CAA methods

#### **Text Book:**

1. **Ansgar Steland** - Financial statistics and Mathematical Finance – Methods, Models and Applications – First Edition 2012 - John Wiley & Sons, Ltd

2. Advanced Accountancy – Hanif and Mukerjee, Tata Mc Graw Hill Co., New Delhi
3. Financial Accounting- Dr T.S Reddy & .Dr A Murthy, ,Margham Publications. 2017
4. Advanced Accountancy – R.L. Gupta & M. Radhaswamy, Sultan Chand Publication, 13th revised edition, 2015

**Reference Book:**

1. **Amber Habib** - The Calculus of Finance – January 2011 – Universities Press
2. **S. Chandra, S. Dharmaraja, Aparna Mehra, R. Chemchandani** - Financial Mathematics : An introduction - Reprint 2014 – Narosa Publishing House
3. Advanced Accounting vol1/2, S.N.Maheswari,Vikas publications pvt ltd,2015
4. . Advanced Accounting, S.P. Jain & K.L. Narang, Kalyani Publishers, 2<sup>nd</sup>edition, 2015
5. Advanced Accounting, Dr.Arulanandham& Raman, Himalaya PublishingHouse Pvt ltd, 2015
6. Advanced Accounting vol-1, S.P.Iyengar,Sultanchand& sons, 2013

## **Self-Learning Inter-Disciplinary/Discipline specific Courses**

*(For those who joined in 2021 batch onwards)*

### **III UG - SEMESTER –VI**

#### **DEPATMENT OF HOME SCIENCE AND COMMERCE**

<b>PROGRAMME CODE</b>	<b>COURSE CODE</b>	<b>COURSE TITLE</b>	<b>CATEGORY</b>	<b>HRS/ WEEK</b>	<b>CREDITS</b>
<b>UACO</b>	<b>21UG6SLA</b>	<b>CONSUMERISM</b>	<b>SELF LEARNING</b>		<b>2</b>

#### **COURSE DESCRIPTION**

The course spells out the consumerism, types of consumerism, Rights and Responsibilities of consumer.

#### **COURSE OBJECTIVES**

To enable students

1. To outline the concepts of consumerism
2. To develop an understanding on rights and responsibilities.
3. To describe the consumer protection act and redressal agencies

#### **UNIT- I**

Definition – Meaning – Objectives of Consumerism – Characteristics - Importance- Advantages –Disadvantages of consumerism –Consumer Wants Vs Needs

#### **UNIT- II**

Types of Consumerism – Factors leading to Consumerism - Consumer Rights and Responsibilities-

### **UNIT- III**

Consumer behaviour –Importance ,objectives, consumer Research process, Environmental factors affecting consumer behaviour.

### **UNIT- IV**

Importance of Consumer Protection – Legal Protection to Consumers-

ways and means of consumer protection- Redressal Agencies Under The Consumer Protection Act

### **UNIT- V**

Green Consumerism-Meaning- Necessity of Green Consumerism- Importance -  
-Reactions to Green Consumerism

### **OPEN EDUCATION RESOURCE**

<https://www.economicdiscussion.net/india/consumer-protection/consumerism-in-india/31802>

<https://www.yourarticlelibrary.com/essay/essay-on-consumerism/50837>

<https://www.jstor.org/stable/1250712?seq=1>

<https://www.iare.ac.in/files>