

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Entrepreneurship development
Course Code	GSCO41
Class	II year
Semester	IV
Staff Name	DR.P.ABRAHAM
Credits	4
L. Hours /P. Hours	4 / WK
Total 60Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To develop and strengthen the entrepreneurial quality among the students
- To know the sources of help and support available for starting a small-scale Industry
- To promote first generation businessman and industrialists
- To create awareness about availability of the resource
- To promote small, cottage and local industries

Syllabus

Unit I: Entrepreneurship – meaning – definition – importance – Entrepreneur – types of entrepreneurs – functions of entrepreneurs – qualities of entrepreneurs – entrepreneur as a career – role of entrepreneur in economic development.

Unit II: Factors affecting entrepreneurial growth – economic – social cultural –psychological and sociological factor – women entrepreneurship – functions and problems of womenentrepreneurs

Unit III: MSME – definition – overview of MSME in India – Government policies & supportmeasures – schemes and incentives – problems and prospects of MSME in India – entrepreneurship development programmes.

Unit IV: Industrial finance to entrepreneurs – TIIC, SIDBI and commercial banks. Institutional support to entrepreneurs – EDII – NAYE- KVIC- DIC and industrial estates.

Unit V: Project report – meaning and importance – contents of project report – project appraisal – market feasibility – technical feasibility – financial feasibility and economic feasibility.

Course Calendar

Hour allotment	Class Schedule
	Even semester begin on 3-12-2014
1-L1	Syllabus given and introduction of entrepreneurship development
2-L2	Definition, importance of entrepreneurship
3- L3	Explaining the concept of entrepreneur and types of entrepreneurs
4-L4	types of entrepreneurs and Discussing about the functions of entrepreneurs
5-L5	Discussing about the functions of entrepreneurs and Qualities of entrepreneurs
6-L6	Qualities of entrepreneurs
7-L7	Entrepreneur as a career
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Role of entrepreneur in economic development
10- L9	Role of entrepreneur in economic development
11-L10	Difference between entrepreneur and intrapreneur
12-L11	Pros and cons of being an entrepreneur
13-L12	Growth of entrepreneurship in India
14-L13	Unit II. Factors affecting entrepreneurial growth
15-L14	_____ - Allotting portion for Internal Test-I
	Internal Test I begins 19-01-2015
16-L15	Factors affecting entrepreneurial growth
17-IT-1	Internal Test-I
18-L16	Entrepreneurial culture , economic and social
19-L17	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Psychological factors
21- L19	Sociological factors
22- P2	College level meeting/Cell function
23-L20	Explaining about women entrepreneurship and types of women entrepreneurs
24-L21	Types of women entrepreneurs
25-L22	Functions of women entrepreneurs
26-L23	Problems of women entrepreneurs
27-L24	Problems of women entrepreneurs
28-L25	Unit III about MSME and its functions
29-L26	Overview of MSME in India
30-L27	Government policies in India and support measures
31-L28	Schemes and incentives of MSME
32-L29	Problems and prospects of MSME
33-L30	Explaining about EDP and its objectives
34- P3	Department Seminar
35-L31	Process of EDP and its phases.
36-L32	_____ - Allotting portion for Internal Test-II
	Internal Test II begins 16-02-2015

37- L33	Phases of EDP
38- IT-II	Internal Test-II
39-L34	Unit IV. Industrial finance to entrepreneurs
40-L35	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	About TIIC , its objectives and functions; SIDBI its objectives and functions
42- L37	Commercial banks
43- L38	Institutional support to entrepreneurs . EDII
44- P4	College level meeting/ function
45-L39	EDII – Objectives and its functions
46-L40	KVIC- objectives and its functions
47-L41	About DIC and its structures
48-L42	Functions of DIC
49-L43	Industrial estate
50-L44	_____ - Allotting portion for Internal Test-III
	Internal Test III begins 16-03-2015
51 L45	UnitV. Project report and its importance
52- L46	Contents of report
53-IT-III	Internal Test-III
54-L47	Contents of report
	Importance of project report
	Various analysis in project appraisal
	Various analysis in project appraisal
	Revision of First unit
	Revision of second unit
	Revision of third unit
	Revision of fourth unit
	Revision of fifth unit
55-L48	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test 16-04-2015
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 23.4.2015

Course Outcomes

Learning Outcomes	COs of the course “<Entrepreneurship development >”
CO1	Explain the functions of entrepreneurship
CO2	Understand the types of entrepreneurship
CO3	Explain the social cultural
CO4	Understand the problems women entrepreneur
CO5	Explain the schemes
CO6	Understand the entrepreneurship development programmes

CO7	Explain the TIIC
CO8	Understand the SIDBI
CO9	Explain the project report

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Management
Course Code	GMCO22
Class	I year
Semester	II
Staff Name	DR. P.ABRAHAM
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To optimum utilisation of resources
- To growth and development of business
- To better quality
- To Ensuring regular supply of goods
- To discipline and morale

Syllabus

Unit I Nature of the management – meaning – definition – importance and features of management – management, art or science – management as profession – functions of management and administration

Unit II Planning and decision making – meaning – definition – features – purpose – steps – planning process – MBO – decision making – Types of decision – process of decision making

Unit III Organisation – nature and purpose of organisation- principles of organisation – different forms of organisation – organisation charts and manuals – departmentalisation – bases – functions – span of management – delegation – meaning- definition- principles of delegation – centralisation and decentralisation.

Unit IV Direction and motivation – meaning – definition – nature and scope of direction motivational – nature and importance – barriers of motivational- theory X and Y Maslow’s theory – Herzberg theory of needs

Unit V Control and coordination – meaning – definition- nature- purpose of controlling – elements of control – coordination – meaning – definition - scope – importance and requirements of effective coordination.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2014
1-L1	Syllabus given –Introduction of Business Management
2-L2	Meaning of Management
3- L3	Definition of Management
4-L4	Explaining the nature of Management
5-L5	Discussing the nature and importance of Management
6-L6	Explaining the different functions of Management
7-L7	Discussing that Management is an science or art
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Management as profession
10- L9	Explaining the various levels of Management
11-L10	Principles and Scope of Management
12-L11	Role of Manager
13-L12	Discussing the difference between Management and Administration
14-L13	Revising the whole unit and important questions
15-L14	Planning and decision making - Introduction
16-L15	Meaning and definition of Planning
17- L16	Features of planning
18- L17	Purpose of planning
19- L18	Steps involving in planning
20- L19	Explaining the types and elements of planning
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins 19-01-2015
22- L21	Brief discussion about Management by Objectives
23- IT-1	Internal Test-I
24- L22	Meaning and definition of decision making
25- L23	Features of decision making
26- L24	_____ -Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Importance of decision making
28- L26	Types of decision making
29- L27	Explaining the process of decision making
30- P2	College level meeting/Cell function
31-L28	Revising the whole unit and discussing important questions

32-L29	Organisation - Introduction
33-L30	Nature of organising
34- L31	Importance of organisation
35- L32	Explaining the Steps involved in organising
36- L33	Brief discussion about the principles of organisation
37- L34	Explaining the different forms of organisation
38-L35	Organisational chart and its features
39- L36	Departmentation and its advantages
40- L37	Lecturing the span of Management
41- L38	Delegation and its features
42-P3	Department Seminar
43- L39	Explaining the principles of delegation
44- L40	Centralisation and its advantages
45- L41	Decentralisation and its advantages
46- L42	Discussing the difference between Centralisation and Decentralisation
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins 16-02-2015
48- L44	Revising and discussing the important questions
49-IT-II	Internal Test-II
50-L45	Direction and Motivation – Introduction
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Meaning and definition of direction
53- L48	Importance of direction
54- L49	Lecturing the principles of direction
55- L50	Supervision and its requisites
56- L51	Functions and qualities of supervisor
57- L52	Motivation – Introduction
58- L53	Nature and importance of Motivation
59-P4	College level meeting/ function
60- L54	Methods of Motivation
61- L55	Overcoming the Barriers of Motivation
62- L56	Discussing the theories of X and Y
63- L57	Explaining the theory of Maslow
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins 16-03-2015
65- L59	Explaining the theory of Herzberg
66- L60	Revising and discussing the important questions
67-IT-III	Internal Test-III
68- L61	Control and Coordination– Introduction
69- L62	Meaning and definition of Control
	Features and purpose of controlling
	Lecturing the elements of controlling
	Explaining the techniques of control
	Coordination – Meaning and definition
	Scope and importance of coordination
	Discussing the techniques and problems of coordination
	Explaining the problems and solutions in coordination

	Revising and discussing the important questions
	Discussing the previous year questions
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test – 16-04-2015
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Business Management>”
CO1	Explain the business Management
CO2	Understand the important of business Management
CO3	Explain the important of planning
CO4	Understand the writing of organisation
CO5	Explain the drafting controlling
CO6	Understand the coordination
CO7	Explain the administration
CO8	Understand the various of management and administration
CO9	Explain the types of management

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting II
Course Code	GMCO61
Class	III Year
Semester	VI
Staff Name	Dr. P.ABRAHAM
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking company in a schedule form
- To train the students to prepare final accounts under double account system.
- To prepare the Preparation of Consolidated balance sheet
- To train the students to accounts ratio

Syllabus

Unit I: Introduction- Liquidator's final statement of accounts- contributory

Unit II: holding companies- minority interest- capital profits- cost of control or goodwill- preparation of consolidated balance sheet

Unit III: banking companies- format of balance sheet and profit and loss account as per sec 29 of banking regulation Act.

Unit IV: DoubleAccount System- Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus-replacement of asset

Unit V: accounting ratios- responsibility accounts- human resource accounting.

Course Calendar

Hour allotment	Class Schedule
	Even semester begin on 03-12-2014
1-L1	Syllabus given and introduction about corporate accounting II
2-L2	Introduction about liquidator and mode of liquidation
3- L3	Liquidator final statement and its specimen
4-L4	Calculation of liquidation remuneration and preferential creditors
5-L5	Discussing about contributories
6-L6	Teaching of liquidator and his duties
7-L7	Important points to be noted while solving the problem
8-L8	Solving of simple problems
9-L9	Parallel problems given to students for solving
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Solving of another type of simple problems
12-L11	Parallel problem is given to students for solving
13-L12	Solving of big problems
14-L13	Solving big problems by students in the same area
15-L14	Unit II.Introduction of holding and subsidiary company.
16-L15	Objectives of holding company and its advantages and disadvantages
17-L16	Discussing about revenue profit , capital profit and minority interest
18-L17	Telling about the calculation of revenue profit and capital profit
19-L18	Solving of problems in revenue and capital profit
20-L19	Parallel problems given to students for solving in the same area
21-L20	Lecturing of calculation of minority interest and solving a problems.
22-L21	Solving another type of problems in revenue profit and capital profit
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins 19-01-2015
24-L23	Solving by the students of parallel problems
25-L24	Solving simple problems in minority interest
26-IT-1	Internal Test-I
27-L25	Parallel problems given to students for solving themselves
28-L26	Calculation procedure of cost of control or capital reserve
29-L27	Solving of small problems in cost of control or capital reserve
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Solving by students of parallel problems in cost of control or capital reserve
32- L30	Difference between capital profit and revenue profit
33- L31	Explaining about the consolidation of holding and subsidiary company.
34-P2	College level meeting/Cell function
35- L32	Important points while solving big problems like consolidating b/s.
36- L33	Solving of simple problems
37- L34	Parallel simple problems given to students for solving
38- L35	Solving of big problems
39- L36	Solving of big problems
40- L37	Parallel big problems given to students for solving
41- L38	Unit:III discussion of banking companies

42- L39	Format of profit and loss account is given and discussed
43- L40	Schedule no 13,14 and 15 were given discussed
44- L41	Schedule no.16 and provisions and contingencies discussed
45- L42	NPA and standard assets explained
46- L43	Rebate on bills discounted discussed with explanations
47- L44	Discussed about the statutory reserve and restriction imposed on banking companies
48- L45	Solving of simple problems in profit and loss account
49- L46	Parallel simple problems given to students for solving
50- L47	Solving of another type of problem in P & L account
51- P3	Department Seminar
52- L48	Parallel type problem solved by the students
53- L49	Format of balance sheet of banking companies given and discussed
54- L50	Scheduled nos1,2,3and 4 given and discussed
55- L51	Schedule nos5,6,7and 8 given and discussed
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins16-02-2015
57-L53	Schedule nos9,10,11 and 12 were given and discussed
58-L54	Solving of simple problems of b/s of banking companies
59-IT-II	Internal Test-II
60- L55	Parallel simple problems solved by students
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Solving of big problems of b/s of banking companies
63- L58	Parallel big problems solved by students

64- L59	Big problems solved in profit and loss account and balance sheet of banking companies
65- L60	Unit no IV Introduction of double account system and its salient features
66- L61	Merits and demerits of double account system
67- L62	Format of double account system: revenue account format discussed
68- L63	Format o net revenue account and capital account were given and discussed
69- L64	Format of general balance sheet and solving of revenue account
70- L65	Simple problems in revenue account solved
71- L66	Parallel problems given to students for solving
72- L67	Solving of simple problems in double account system
73- L68	Parallel simple problems given to students for solving
74-P4	College level meeting/ function
75- L69	Solving of big problems
76- L70	Replacement of assets under double accounting : problems solved
77- L71	Reasonable return and disposal of surplus:problems solved
78- L72	Unit-V accounting ratio- introduction
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins16-03-2015
80- L74	Liquidity Ratio
81- L75	Profitability Ratio
82-IT-III	Internal Test-III
83- L76	Leverage Ratio

84- L77	_____ - Test Paper distribution and result analysis
85- L78	Activity Ratio
	Entering Internal Test-III Marks into University portal
	Responsibility Accounting- introduction
	Cost Centre
	Revenue Centre
	Profit Centre
	Investment Centre
	Revision
86- L79	Model Test 16-04-2015
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting II>”
CO1	Explain the liquidator’s final statement
CO2	Understand the accounts of banking companies
CO3	Explain the rebate on bills discounted
CO4	Understand double account system
CO5	Explain the replacement of asset
CO6	Understand the holding companies
CO7	Explain the consolidated balance sheet
CO8	Understand the human resource accounting
CO9	Explain the objective of human resource accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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Department of Commerce

COURSE ACADEMIC PLAN (2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business communication
Course Code	SSCO31
Class	II year
Semester	III Odd
Staff Name	DR. P.ABRAHAM
Credits	4
L. Hours /P. Hours	4 / WK
Total 60Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50Hrs (5 units; $5 \times 10 = 50$; 10Hrs /unit)	

Course Objectives

- To equip the student effectively to acquire skills in reading, writing, comprehension and communication
- To make them use electronic media for business communication
- To making good decision
- To developing managerial skills
- To develop teamwork

Syllabus

Unit I : Introduction - Importance - definition - process of communication - functions – mediafor communication - communication network - verbal Vs non - verbal communication – barriersto communication - various electronic communication systems.

Unit II: Business correspondence - principles of letter writing - structure and layout – planningand preparation.

Unit III: Quotations - orders - tenders - sales letters - claim and adjustment letters - credit andcollection letters.

Unit IV: Job related communication - letter of application - drafting the application - elements of structure of application - Resume preparation.

Unit V: Employment interview - Types of interviews - preparation for the candidates to attend the interview - before the interview - during the interview - interview process – do's and don'ts and tips for the successful interview.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17-06-2019
1-L1	Syllabus given and introduction about business communication
2-L2	Unit I. nature and importance of communication
3- L3	Importance of communication and its process or elements
4-L4	Types of communication and its advantages and disadvantages
5-L5	Types of communication and its advantages and disadvantages
6-L6	Forms of communication
7-L7	Barriers to communication
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Barriers to communication.
10- L9	Unit II. Importance of letter writing
11-L10	Principles of letter writing
12-L11	Quotation and contents of quotation
13-L12	Points while writing quotation
14-L13	Specimen of quotation
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins 24.07.19
16-L15	Writing of quotation and reply to quotation
17-IT-1	Internal Test-I
18-L16	Order letter and essential points to be remembered
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Do and Don't in Order letter. Specimen of order letter
21- L19	Writing of order letters
22- P2	College level meeting/Cell function
23-L20	Acceptance of order letter. Specimen of order letter
24-L21	Writing of order letters.
25-L22	Claim letter and points to be noted while writing claim
26-L23	Writing of claim letter and adjustment letter
27-L24	The need of writing credit and collection letters
28-L25	Writing of credit letters
29-L26	Features of collection or dunning letter. Writing of collection letters
30-L27	Students practicing of writing credit and collection letters
31-L28	Students practicing of writing order letters
32-L29	Unit III. Discussion about the writing of letter of application
33-L30	Letter of application layout

34- P3	Department Seminar
35-L31	Drafting of application
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins 28.08.2019
37- L33	Drafting of application by students
38- IT-II	Internal Test-II
39-L34	Elements of structure of application
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Drafting of application letter
42- L37	Points to be noted while writing Resume.
43- L38	Explaining about the drafting of resume
44- P4	College level meeting/ function
45-L39	Preparation of resume
46-L40	Preparation of resume
47-L41	Drafting of application
48-L42	Preparation of resume by students
49-L43	Unit IV. Discussing about an interview.
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins 27.10.2019
51 L45	Types of interview
52- L46	Preparation for attending the interview
53-IT-III	Internal Test-III
54-L47	Explaining about before and during interview
	Interview process
	Tips for interview
	Unit V. role of effectiveness of technology in business communication
	E –mail , text messaging, instant messaging and video conferencing
	Social networking strategic importance of E-communication
	Strategic importance of E-communication
	Revision
	Revision
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test 14.10.2019
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Business communication >”
CO1	Explain the business communication
CO2	Understand the important of communication
CO3	Explain the important letter writing
CO4	Understand the writing of order letter
CO5	Explain the drafting application
CO6	Understand the preparation of resume
CO7	Explain the interview
CO8	Understand the interview preparation
CO9	Explain the social networking

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business organisation
Course Code	JMCO12
Class	I year
Semester	I
Staff Name	DR. P.ABRAHAM
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand business and its role in society.
- To enable the student to undertake business activities.
- To getting and staying profitable
- To productivity of people and resource
- To maintaining a healthy cash flow

Syllabus

Unit I

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company-Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages-Disadvantages-Features- Impact of Multinational Companies in India.

Unit V

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given -Introduction of Business Organisation
2-L2	Concept of Business Organisation
3- L3	Economic and Non- economic activities
4-L4	Discussion about - Profession and Employment
5-L5	Meaning of Business
6-L6	Characteristics of Business
7-L7	Objectives of Business
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Lecturing - the Scope of Business
10- L9	Continuation of scope of business
11-L10	Discussing the difference between business and employment
12-L11	Functions of business
13-L12	Significant of business
14-L13	Brief discussion about the business systems
15-L14	Characteristics of Business system
16-L15	Essentials for the successful business in the modern world
17- L16	Characteristics of businessman
18- L17	Discussing essential qualities of successful businessman
19- L18	Discussing important questions in the first unit
20- L19	Revising the whole unit for first Internal test
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Business ownership and size - Introduction
23- IT-1	Internal Test-I
24- L22	Forms of Business organisation

25- L23	Sole proprietorship and its characteristics
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Objectives, merits and demerits of sole proprietorship
28- L26	Joint Hindu family and its features
29- L27	Merits and demerits of Hindu family
30- P2	College level meeting/Cell function
31-L28	Partnership firm – its definitions and characteristics
32-L29	Merits and demerits of firm
33-L30	Joint stock company and its types
34- L31	Cooperative society and its features
35- L32	Merits and demerits of Cooperative society
36- L33	Revising the whole unit and discussion about important questions
37- L34	Company Organisation - Introduction
38-L35	Promotion of business enterprise
39- L36	Types of promoters
40- L37	Discussion about promotion
41- L38	Problems arising out of promotion
42-P3	Department Seminar
43- L39	Discussion about formation of company
44- L40	Incorporation of company
45- L41	Subscription of capital
46- L42	Commencement of Business
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Discussion about Important document used in the formation of business
49-IT-II	Internal Test-II
50-L45	Memorandum of Association and its contents
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Articles of association and its contents
53- L48	Brief description about the winding up of the company and liquidators
54- L49	Discussing the Modes of winding up
55- L50	Revising and discussing the important questions in the unit
56- L51	Multinational companies
57- L52	Advantages of multinational company
58- L53	Disadvantages of multinational companies
59-P4	College level meeting/ function
60- L54	Features of multinational companies
61- L55	Impact of multinational company
62- L56	Formation of cooperation
63- L57	Cooperative society act
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Management of cooperative
66- L60	Revision and discussing the important questions in the unit
67-IT-III	Internal Test-III
68- L61	Multinational corporations – Definitions and Meaning

69- L62	Organisational Models
	Brief Discussion about the dominance of Multinational Companies
	MNC's and International trade
	Merits and Demerits of MNC's
	Perspective of MNC
	Role of MNC's in developing countries
	MNC's in India
	Indian Policy Regarding Foreign Investment
	Discussing the important questions in the chapter
	Revising and discussing the previous year questions
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course "<course name>"
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning

: using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business organisation
Course Code	SMCO12
Class	I year
Semester	I
Staff Name	DR. P.ABRAHAM
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand business and its role in society.
- To enable the student to undertake business activities.
- To getting and staying profitable
- To productivity of people and resource
- To maintaining a healthy cash flow

Syllabus

Unit I

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock companyCo-operatives-Non profit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages Features- Impact of Multinational Companies in India.

Unit V

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given -Introduction of Business Organisation
2-L2	Concept of Business Organisation
3- L3	Economic and Non- economic activities
4-L4	Discussion about - Profession and Employment
5-L5	Meaning of Business
6-L6	Characteristics of Business
7-L7	Objectives of Business
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Lecturing - the Scope of Business
10- L9	Continuation of scope of business
11-L10	Discussing the difference between business and employment
12-L11	Functions of business
13-L12	Significant of business
14-L13	Brief discussion about the business systems
15-L14	Characteristics of Business system
16-L15	Essentials for the successful business in the modern world
17- L16	Characteristics of businessman
18- L17	Discussing essential qualities of successful businessman
19- L18	Discussing important questions in the first unit
20- L19	Revising the whole unit for first Internal test
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Business ownership and size - Introduction
23- IT-1	Internal Test-I
24- L22	Forms of Business organisation
25- L23	Sole proprietorship and its characteristics

26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Objectives, merits and demerits of sole proprietorship
28- L26	Joint Hindu family and its features
29- L27	Merits and demerits of Hindu family
30- P2	College level meeting/Cell function
31-L28	Partnership firm – its definitions and characteristics
32-L29	Merits and demerits of firm
33-L30	Joint stock company and its types
34- L31	Cooperative society and its features
35- L32	Merits and demerits of Cooperative society
36- L33	Revising the whole unit and discussion about important questions
37- L34	Company Organisation - Introduction
38-L35	Promotion of business enterprise
39- L36	Types of promoters
40- L37	Discussion about promotion
41- L38	Problems arising out of promotion
42-P3	Department Seminar
43- L39	Discussion about formation of company
44- L40	Incorporation of company
45- L41	Subscription of capital
46- L42	Commencement of Business
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Discussion about Important document used in the formation of business
49-IT-II	Internal Test-II
50-L45	Memorandum of Association and its contents
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Articles of association and its contents
53- L48	Brief description about the winding up of the company and liquidators
54- L49	Discussing the Modes of winding up
55- L50	Revising and discussing the important questions in the unit
56- L51	Multinational companies
57- L52	Advantages of multinational company
58- L53	Disadvantages of multinational companies
59-P4	College level meeting/ function
60- L54	Features of multinational companies
61- L55	Impact of multinational company
62- L56	Formation of cooperation
63- L57	Cooperative society act
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Management of cooperative
66- L60	Revision and discussing the important questions in the unit
67-IT-III	Internal Test-III
68- L61	Multinational corporations – Definitions and Meaning
69- L62	Organisational Models

	Brief Discussion about the dominance of Multinational Companies
	MNC's and International trade
	Merits and Demerits of MNC's
	Perspective of MNC
	Role of MNC's in developing countries
	MNC's in India
	Indian Policy Regarding Foreign Investment
	Discussing the important questions in the chapter
	Revising and discussing the previous year questions
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course "<course name>"
	CO1 Explain the business organization
	CO2 Understand the scope of organization
	CO3 Explain the subscription of capital
	CO4 Understand cooperative society
	CO5 Explain the small industries
	CO6 Understand the MNC's in India
	CO7 Explain the foreign investment
	CO8 Understand the women entrepreneurs
	CO9 Explain the village industries
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN-(2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting - I
Course Code	GMCO51
Class	I year (2018-2021)
Semester	V
Staff Name	Dr.P.ABRAHAM
Credits	7
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 19Hrs /unit)	

Course Objectives

- To study the issue, allotment and forfeiture of shares of companies.
- To prepare final accounts according to Companies Act, 2013.
- To know how to value the goodwill and shares
- The use of accounting information for business decisions as a basic language
- The presentation and understanding corporate accounting

Syllabus

Unit –I issue of shares- issue at par, premium and discount – calls in arrears- calls advance – forfeiture and reissue of shares – prorated allotment- redemption preference shares – issue of bonus shares.

Unit –II issue of debentures- redemption of debentures- sinking fund method – underwriting of shares

Unit-III profit prior to incorporation- alteration of share capital and inter reconstruction-accounting entries.

Unit- IV valuation of goodwill and shares- various methods of valuation of goodwill and shares

Unit-V Amalgamation, absorption, and external reconstruction – calculation of purchase consideration – in the books of vendor and purchaser

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given and introduction of issue of shares
2-L2	Different types of shares
3- L3	Merits and demerits of equity share
4-L4	Types of share capital
5-L5	Bonus share issue
6-L6	Issue at par – journal entry
7-L7	Issue at premium – journal entry
8-L8	Issue at discount – journal entry
9-L9	Issue at par – problem solving
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Issue at par – problem solving
12-L11	Issue at premium –problem solving
13-L12	Issue at premium –problem solving
14-L13	Issue at premium –problem solving
15-L14	Issue at discount – problem solving
16-L15	Issue at discount – problem solving
17-L16	Issue at discount – problem solving
18-L17	Issue at discount – problem solving
19-L18	Forfeiture and re-issue of shares - theory
20-L19	Forfeiture and re-issue of shares – journal entries
21-L20	Forfeiture and re-issue of shares – problem solving
22-L21	Pro rata allotment – theory
23-L22	____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Pro rata allotment – problem solving
25-L24	Redemption of preference share - theory
26-IT-1	Internal Test-I
27-L25	Redemption of preference share- journal
28-L26	Redemption of preference share- problem solving
29-L27	Issue of debenture excluding reduction of debenture
30-L28	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Issue of debenture – solving problem
32- L30	Unit II introduction and meaning of final accounts of companies
33- L31	Different between shares and debentures
34-P2	College level meeting/Cell function
35- L32	Purpose issuing debenture
36- L33	Type of debenture
37- L34	Issue of debenture – problem solving for teacher

38- L35	Issue of debenture – problem solving for students
39- L36	Reduction of debenture – problem solving for teacher
40- L37	Reduction of debenture – problem solving for students
41- L38	Sinking fund method - problem solving for teacher
42- L39	Sinking fund method - problem solving for students
43- L40	Underwriting of share – problem teacher solving
44- L41	Underwriting of share – problem teacher solving
45- L42	Unit – III introduction and meaning for profit prior to incorporation
46- L43	Step involving profit prior to incorporation
47- L44	Calculation of time ratio and sales ratio
48- L45	Post incorporation and per incorporation
49- L46	Alteration of share capital
50- L47	Provision of company at recording alteration of share capital
51- P3	Department Seminar
52- L48	Vertical from balance sheet in final account
53- L49	Format of profit and loss account
54- L50	Vertical form of balance sheet- problem teacher solving
55- L51	Vertical form of balance sheet- problem students solving
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Teacher solving problem profit and loss account
58-L54	Students solving problem profit and loss account
59-IT-II	Internal Test-II
60- L55	Difference between capital reserve and reserve capital
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Profit prior to incorporation problem
63- L58	Sales ratio and time ratio problem solving for teacher
64- L59	Sales ratio and time ratio problem solving for students
65- L60	Provision company act regulating reduction of capital
66- L61	Internal reconstruction
67- L62	Unit IV valuation of goodwill and shares meaning
68- L63	Different method of valuation of goodwill
69- L64	Factor determine valuation of share
70- L65	Need for valuation of goodwill
71- L66	Circumstances under which share of company
72- L67	Method of value of goodwill
73- L68	Average profit – problem solving
74-P4	College level meeting/ function
75- L69	Normal profit / goodwill – problem solving
76- L70	Average profit method – solving problem
77- L71	Super profit method – solving problem
78- L72	Annuity method – solving problem
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Capitalisation method – solving problem
81- L75	Valuation of share - solving problem
82-IT-III	Internal Test-III

83- L76	Net asset method- solving problem
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Yield method - problem solving
	Entering Internal Test-III Marks into University portal
	Unit V amalgamation absorption and external reconstruction -meaning
	amalgamation absorption and external reconstruction - definition
	Difference between internal from external reconstruction
	Difference between amalgamation and absorption
	Method of calculation purchase consideration
	Journal entries in the book of transferor company
	Net asset method – problem solving
	Net payment method - problem solving
	Intrinsic value method - problem solving
	Purchase consideration net payment
	Method of accounting for amalgamation
	Disguise of about problem with student
	Disguise of about problem with student
	Solving of advanced problem in intrinsic value method
	Solving of advanced problem in intrinsic value method
	Solving of simple problem in purchase consideration method
	Solving of advanced problem in purchase consideration method
	Solving of problem by the students
	Revision of issue of share
	Revision of final accounts of companies
	Revision of amalgamation absorption and external
	Revision of profit prior to incorporation
	Revision of valuation of goodwill and share
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Explain the issue of shares
CO2	Understand the types of shares
CO3	Explain the purpose of debenture
CO4	Understand the types of debenture
CO5	Explain the valuation of goodwill
CO6	Understand the methods of goodwill
CO7	Explain the time ratio
CO8	Understand the sales ratio

CO9	Explain the amalgamation and absorption
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN-(2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting - I
Course Code	JMCO51
Class	I year (2018-2021)
Semester	V
Staff Name	Dr.P.ABRAHAM
Credits	7
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 19Hrs /unit)	

Course Objectives

- To study the issue, allotment and forfeiture of shares of companies.
- To prepare final accounts according to Companies Act, 2013.
- To know how to value the goodwill and shares.
- The use of accounting information for business decisions as a basic language
- The presentation and understanding corporate accounting

Syllabus

Unit I: Issue of shares- Issue at par, Premium and discount- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of debentures.

Unit II: Final Accounts of Companies as per Schedule II of Companies Act 2013 – excluding managerial remuneration.

Unit III: Amalgamation, Absorption and External Reconstruction - Methods of Purchase consideration. (Simple Problems only)

Unit IV: Profit Prior to Incorporation- Alteration of share capital and Internal Reconstruction.

Unit V: Valuation of Goodwill and Shares- various methods of valuation of goodwill and shares.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given and introduction of issue of shares
2-L2	Different types of shares
3- L3	Merits and demerits of equity share
4-L4	Types of share capital
5-L5	Bonus share issue
6-L6	Issue at par – journal entry
7-L7	Issue at premium – journal entry
8-L8	Issue at discount – journal entry
9-L9	Issue at par – problem solving
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Issue at par – problem solving
12-L11	Issue at premium –problem solving
13-L12	Issue at premium –problem solving
14-L13	Issue at premium –problem solving
15-L14	Issue at discount – problem solving
16-L15	Issue at discount – problem solving
17-L16	Issue at discount – problem solving
18-L17	Issue at discount – problem solving
19-L18	Forfeiture and re-issue of shares - theory
20-L19	Forfeiture and re-issue of shares – journal entries
21-L20	Forfeiture and re-issue of shares – problem solving
22-L21	Pro rata allotment – theory
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Pro rata allotment – problem solving
25-L24	Redemption of preference share - theory
26-IT-1	Internal Test-I
27-L25	Redemption of preference share- journal
28-L26	Redemption of preference share- problem solving
29-L27	Issue of debenture excluding reduction of debenture
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Issue of debenture – solving problem
32- L30	Unit II introduction and meaning of final accounts of companies
33- L31	Different between shares and debentures
34-P2	College level meeting/Cell function
35- L32	Purpose issuing debenture
36- L33	Type of debenture
37- L34	Issue of debenture – problem solving for teacher
38- L35	Issue of debenture – problem solving for students

39- L36	Reduction of debenture – problem solving for teacher
40- L37	Reduction of debenture – problem solving for students
41- L38	Sinking fund method - problem solving for teacher
42- L39	Sinking fund method - problem solving for students
43- L40	Underwriting of share – problem teacher solving
44- L41	Underwriting of share – problem teacher solving
45- L42	Unit III amalgamation absorption and external reconstruction -meaning
46- L43	amalgamation absorption and external reconstruction - definition
47- L44	Difference between internal from external reconstruction
48- L45	Difference between amalgamation and absorption
49- L46	Method of calculation purchase consideration
50- L47	Journal entries in the book of transferor company
51- P3	Net asset method – problem solving
52- L48	Net payment method - problem solving
53- L49	Intrinsic value method - problem solving
54- L50	Purchase consideration net payment
55- L51	
56-L52	Method of accounting for amalgamation
	Disguise of about problem with student
57-L53	Disguise of about problem with student
58-L54	Solving of advanced problem in intrinsic value method
59-IT-II	Solving of advanced problem in intrinsic value method
60- L55	Solving of simple problem in purchase consideration method
61- L56	Solving of advanced problem in purchase consideration method
	Solving of problem by the students
62- L57	Profit prior to incorporation problem
63- L58	Sales ratio and time ratio problem solving for teacher
64- L59	Sales ratio and time ratio problem solving for students
65- L60	Provision company act regulating reduction of capital
66- L61	Internal reconstruction
67- L62	Unit V Introduction to Profits/Loss Prior to Incorporation
68- L63	Method of Computation of Profits/Loss Prior to Incorporation
69- L64	A Profit and Loss Account is prepared at the end of the year and thereafter the profits (or losses) between the two periods are allocated
70- L65	Method of Accounting of Profit/Loss Prior to Incorporation: Steps may be suggested for ascertaining profit or loss prior to incorporation
71- L66	Sales Ratio
72- L67	Time Ratio
73- L68	List of Expenses: Allocated on the basis of Sales/Turnover
74-P4	College level meeting/ function
75- L69	List of Expenses: Allocated on the basis of Time
76- L70	Application/Accounting Treatment of Profit/Loss Prior to Incorporation
77- L71	Pre-incorporation Profit
78- L72	Pre-incorporation Loss
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	appear in the Profit and Loss Account
81- L75	Solving problem for teacher

82-IT-III	InternalTest-III
83- L76	Solving problem for students
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Solving problem for teacher
	Entering Internal Test-III Marks into University portal
	Unit V valuation of goodwill and shares meaning
	Different method of valuation of goodwill
	Factor determine valuation of share
	Need for valuation of goodwill
	Circumstances under which share of company
	Method of value of goodwill
	Average profit – problem solving
	Normal profit / goodwill – problem solving
	Average profit method – solving problem
	Super profit method – solving problem
	Annuity method – solving problem
	Capitalisation method – solving problem
	Valuation of share - solving problem
	Net asset method- solving problem
	Method of value of goodwill
	Average profit – problem solving
	Normal profit / goodwill – problem solving
	Average profit method – solving problem
	Super profit method – solving problem
	Revision of issue of share
	Revision of final accounts of companies
	Revision of amalgamation absorption and external
	Revision of profit prior to incorporation
	Revision of valuation of goodwill and share
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
	CO1 Explain the issue of shares
	CO2 Understand the types of shares
	CO3 Explain the purpose of debenture
	CO4 Understand the types of debenture
	CO5 Explain the valuation of goodwill
	CO6 Understand the methods of goodwill
	CO7 Explain the time ratio

	CO8	Understand the sales ratio
	CO9	Explain the amalgamation and absorption
Experimental Learning		
	EL1	
	EL2	
	EL3	
	EL4	
Integrated Activity		
	IA1	
	IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting II
Course Code	GMCO61
Class	III Year
Semester	Even
Staff Name	Dr. P.ABRAHAM
Credits	5
L. Hours /P. Hours	5/ WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking company in a schedule form
- To train the students to prepare final accounts under double account system.
- To prepare the Preparation of Consolidated balance sheet
- To train the students to Human resource accounting

Syllabus

Unit I : Introduction- Liquidator's final statement of accounts.

Unit II: Accounts of Banking Companies – Rebate on Bills discounted- Final Accounts.

Unit III: Double Account System- Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus.

Unit IV: Holding companies- Preparation of Consolidated balance sheet.

Unit V: Human Resource accounting –Objectives -Methods of Human Resource Value Accounting.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given and introduction about corporate accounting II
2-L2	Introduction about liquidator and mode of liquidation

3- L3	Liquidator final statement and its specimen
4-L4	Calculation of liquidation remuneration and preferential creditors
5-L5	Discussing about contributories
6-L6	Teaching of liquidator and his duties
7-L7	Important points to be noted while solving the problem
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Solving of simple problems
10- L9	Parallel problems given to students for solving
11-L10	Solving of another type of simple problems
12-L11	Parallel problem is given to students for solving
13-L12	Solving of big problems
14-L13	Solving big problems by students in the same area
15-L14	Unit :II discussion of banking companies
16-L15	Format of profit and loss account is given and discussed
17- L16	Schedule no 13,14 and 15 were given discussed
18- L17	Schedule no.16 and provisions and contingencies discussed
19- L18	NPA and standard assets explained
20- L19	Rebate on bills discounted discussed with explanations
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Discussed about the statutory reserve and restriction imposed on banking companies
23- IT-1	Internal Test-I
24- L22	Solving of another type of problem in p&l account
25- L23	
26- L24	_____ -Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Parallel type problem solved by the students
28- L26	Format of balance sheet of banking companies given and discussed
29- L27	Scheduled nos1,2,3and 4 given and discussed
30- P2	College level meeting/Cell function
31-L28	Schedule nos5,6,7and 8 given and discussed
32-L29	Schedule nos9,10,11 and 12 were given and discussed
33-L30	Solving of simple problems of b/s of banking companies
34- L31	Parallel simple problems solved by students
35- L32	Solving of big problems of b/s of banking companies
36- L33	Parallel big problems solved by students
37- L34	Unit no III Introduction of double account system and its salient features
38-L35	Merits and demerits of double account system
39- L36	Format of double account system: revenue account format discussed
40- L37	Format o net revenue account and capital account were given and discussed
41- L38	Format of general balance sheet and solving of revenue account
42-P3	Department Seminar
43- L39	Replacement of assets under double accounting : problems solved
44- L40	Reasonable return and disposal of surplus: problems solved
45- L41	Parallel simple problems given to students for solving
46- L42	Solving of big problems
47- L43	_____ - Allotting portion for Internal Test-II

	Internal Test II begins
48- L44	Replacement of assets under double accounting : problems solved
49-IT-II	Internal Test-II
50-L45	Reasonable return and disposal of surplus: problems solved
51- L46	_____ -Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit IV. Introduction of holding and subsidiary company.
53- L48	Objectives of holding company and its advantages and disadvantages
54- L49	Telling about the calculation of revenue profit and capital profit
55- L50	Solving of problems in revenue and capital profit
56- L51	Parallel problems given to students for solving in the same area
57- L52	Lecturing of calculation of minority interest and solving a problems.
58- L53	Solving another type of problems in revenue profit and capital profit
59-P4	College level meeting/ function
60- L54	Parallel problems given to students for solving themselves
61- L55	Calculation procedure of cost of control or capital reserve
62- L56	Solving by the students of parallel problems
63- L57	Solving simple problems in minority interest
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Explaining about the consolidation of holding and subsidiary company
66- L60	Important points while solving big problems like consolidating b/s.
67-IT-III	Internal Test-III
68- L61	Unit V Human Resource Accounting: Meaning, Definition
69- L62	Need for HRA
	Objectives of HRA
	Methods of Valuation of Human Resources
	Limitations of HRA
	Historical Cost
	Revision first unit
	Revision second unit
	Revision third unit
	Revision fourth unit
	Revision fifth unit
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
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	CO1	Explain the liquidator's final statement
	CO2	Understand the accounts of banking companies
	CO3	Explain the rebate on bills discounted
	CO4	Understand double account system
	CO5	Explain the replacement of asset
	CO6	Understand the holding companies
	CO7	Explain the consolidated balance sheet
	CO8	Understand the human resource accounting
	CO9	Explain the objective of human resource accounting
	Experimental Learning	
	EL1	
	EL2	
	EL3	
	EL4	
	Integrated Activity	
	IA1	
	IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting -I
Course Code	SMCO51
Class	
Semester	
Staff Name	DR. P. ABRAHAM
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To study the issue, allotment and forfeiture of shares of companies.
- To prepare final accounts according to Companies Act, 2013.
- To know how to value the goodwill and shares.
- The use of accounting information for business decisions as a basic language
- The presentation and understanding corporate accounting

Syllabus

Unit I: Issue of shares- Issue at par, Premium and discount- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of debentures.

Unit II: Final Accounts of Companies as per Schedule II of Companies Act 2013 – excluding managerial remuneration.

Unit III: Amalgamation, Absorption and External Reconstruction - Methods of Purchase consideration. (Simple Problems only)

Unit IV: Profit Prior to Incorporation- Alteration of share capital and Internal Reconstruction.

Unit V: Valuation of Goodwill and Shares- various methods of valuation of goodwill and shares.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 07.12.2017
1-L1	Syllabus given and introduction of issue of shares
2-L2	Different types of shares
3- L3	Merits and demerits of equity share
4-L4	Types of share capital
5-L5	Bonus share issue
6-L6	Issue at par – journal entry
7-L7	Issue at premium – journal entry
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Issue at par – problem solving
10- L9	Issue at premium –problem solving
11-L10	Issue at premium –problem solving
12-L11	Issue at premium –problem solving
13-L12	Issue at discount – problem solving
14-L13	Issue at discount – problem solving
15-L14	Issue at discount – problem solving
16-L15	Issue at discount – problem solving
17- L16	Forfeiture and re-issue of shares - theory
18- L17	Forfeiture and re-issue of shares – journal entries
19- L18	Forfeiture and re-issue of shares – problem solving
20- L19	Pro rata allotment – theory
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Pro rata allotment – problem solving
23- IT-1	Internal Test-I
24- L22	Redemption of preference share- problem solving
25- L23	Issue of debenture excluding reduction of debenture
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Issue of debenture – solving problem
28- L26	Unit II introduction and meaning of final accounts of companies
29- L27	Different between shares and debentures
30- P2	College level meeting/Cell function
31-L28	Purpose issuing debenture
32-L29	Type of debenture
33-L30	Issue of debenture – problem solving for teacher
34- L31	Issue of debenture – problem solving for students
35- L32	Reduction of debenture – problem solving for teacher
36- L33	Reduction of debenture – problem solving for students

37- L34	Sinking fund method - problem solving for teacher
38-L35	Sinking fund method - problem solving for students
39- L36	Underwriting of share – problem teacher solving
40- L37	Underwriting of share – problem teacher solving
41- L38	Unit III amalgamation absorption and external reconstruction -meaning
42-P3	Department Seminar
43- L39	amalgamation absorption and external reconstruction - definition
44- L40	Difference between internal from external reconstruction
45- L41	Difference between amalgamation and absorption
46- L42	Method of calculation purchase consideration
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Solving of advanced problem in purchase consideration method
49-IT-II	Internal Test-II
50-L45	Solving of problem by the students
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	List of Expenses: Allocated on the basis of Time
53- L48	Application/Accounting Treatment of Profit/Loss Prior to Incorporation
54- L49	Pre-incorporation Profit
55- L50	Pre-incorporation Loss
56- L51	appear in the Profit and Loss Account
57- L52	Solving problem for teacher
58- L53	Solving problem for students
59-P4	College level meeting/ function
60- L54	Unit V valuation of goodwill and shares meaning
61- L55	Different method of valuation of goodwill
62- L56	Factor determine valuation of share
63- L57	Need for valuation of goodwill
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Circumstances under which share of company
66- L60	Method of value of goodwill
67-IT-III	Internal Test-III
68- L61	Average profit – problem solving
69- L62	Normal profit / goodwill – problem solving
	Average profit method – solving problem
	Super profit method – solving problem
	Annuity method – solving problem
	Capitalisation method – solving problem
	Valuation of share - solving problem
	Net asset method- solving problem
	Method of value of goodwill
	Average profit – problem solving
	Normal profit / goodwill – problem solving
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test

72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Explain the issue of shares
CO2	Understand the types of shares
CO3	Explain the purpose of debenture
CO4	Understand the types of debenture
CO5	Explain the valuation of goodwill
CO6	Understand the methods of goodwill
CO7	Explain the time ratio
CO8	Understand the sales ratio
CO9	Explain the amalgamation and absorption
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Management
Course Code	GMCO22
Class	I year
Semester	II
Staff Name	DR. P.ABRAHAM
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To optimum utilisation of resources
- To growth and development of business
- To better quality
- To Ensuring regular supply of goods
- To discipline and morale

Syllabus

Unit I Nature of the management – meaning – definition – importance and features of management – management, art or science – management as profession – functions of management and administration

Unit II Planning and decision making – meaning – definition – features – purpose – steps – planning process – MBO – decision making – Types of decision – process of decision making

Unit III Organisation – nature and purpose of organisation- principles of organisation – different forms of organisation – organisation charts and manuals – departmentalisation – bases – functions – span of management – delegation – meaning- definition- principles of delegation – centralisation and decentralisation.

Unit IV Direction and motivation – meaning – definition – nature and scope of direction motivational – nature and importance – barriers of motivational- theory X and Y Maslow’s theory – Herzberg theory of needs

Unit V Control and coordination – meaning – definition- nature- purpose of controlling – elements of control – coordination – meaning – definition - scope – importance and requirements of effective coordination.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2014
1-L1	Syllabus given –Introduction of Business Management
2-L2	Meaning of Management
3- L3	Definition of Management
4-L4	Explaining the nature of Management
5-L5	Discussing the nature and importance of Management
6-L6	Explaining the different functions of Management
7-L7	Discussing that Management is an science or art
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Management as profession
10- L9	Explaining the various levels of Management
11-L10	Principles and Scope of Management
12-L11	Role of Manager
13-L12	Discussing the difference between Management and Administration
14-L13	Revising the whole unit and important questions
15-L14	Planning and decision making - Introduction
16-L15	Meaning and definition of Planning
17- L16	Features of planning
18- L17	Purpose of planning
19- L18	Steps involving in planning
20- L19	Explaining the types and elements of planning
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Brief discussion about Management by Objectives
23- IT-1	Internal Test-I
24- L22	Meaning and definition of decision making
25- L23	Features of decision making
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Importance of decision making
28- L26	Types of decision making
29- L27	Explaining the process of decision making
30- P2	College level meeting/Cell function
31-L28	Revising the whole unit and discussing important questions

32-L29	Organisation - Introduction
33-L30	Nature of organising
34- L31	Importance of organisation
35- L32	Explaining the Steps involved in organising
36- L33	Brief discussion about the principles of organisation
37- L34	Explaining the different forms of organisation
38-L35	Organisational chart and its features
39- L36	Departmentation and its advantages
40- L37	Lecturing the span of Management
41- L38	Delegation and its features
42-P3	Department Seminar
43- L39	Explaining the principles of delegation
44- L40	Centralisation and its advantages
45- L41	Decentralisation and its advantages
46- L42	Discussing the difference between Centralisation and Decentralisation
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Revising and discussing the important questions
49-IT-II	Internal Test-II
50-L45	Direction and Motivation - Introduction
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Meaning and definition of direction
53- L48	Importance of direction
54- L49	Lecturing the principles of direction
55- L50	Supervision and its requisites
56- L51	Functions and qualities of supervisor
57- L52	Motivation - Introduction
58- L53	Nature and importance of Motivation
59-P4	College level meeting/ function
60- L54	Methods of Motivation
61- L55	Overcoming the Barriers of Motivation
62- L56	Discussing the theories of X and Y
63- L57	Explaining the theory of Maslow
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Explaining the theory of Herzberg
66- L60	Revising and discussing the important questions
67-IT-III	Internal Test-III
68- L61	Control and Coordination - Introduction
69- L62	Meaning and definition of Control
	Features and purpose of controlling
	Lecturing the elements of controlling
	Explaining the techniques of control
	Coordination – Meaning and definition
	Scope and importance of coordination
	Discussing the techniques and problems of coordination
	Explaining the problems and solutions in coordination

	Revising and discussing the important questions
	Discussing the previous year questions
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course "<course name>"
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business organisation
Course Code	GMCO12
Class	I year
Semester	I
Staff Name	DR. P.ABRAHAM
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand business and its role in society.
- To enable the student to undertake business activities.
- To getting and staying profitable
- To productivity of people and resource
- To maintaining a healthy cash flow

Syllabus

Unit – I economic and non economic activities- profession and employment- meaning of business- business distinguished from business and employment- scope of business- functions of business – essentials for the successful business in the modern world

Unit II forms of business organisation – sole trader ship – joint Hindu family – partnership firm – Joint Stock Company – public and private co-operative organisation - characteristics – relative merits – merits and demerits

Unit III promotion of business enterprise – types of promoters – problems with promotion – formation of a company – incorporation – subscription – commencement of business – important documents used in the formation of a company – memorandum of association – articles of association – prospectus – brief description about the winding up of the company.

Unit IV The VSI sector – definition – importance- advantages – institutional support structure – marketing and VSI sector- women entrepreneur – development of VSI Under the plans – promotional measures – khadi and village industries – KVIC and its workings.

Unit -V Multinational corporations – meaning and definition – organisational models – dominance of multinational companies – MNC’s and international trade – merits of MNC’s - demerits – perspectives – code of conduct- multinational in India.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given -Introduction of Business Organisation
2-L2	Concept of Business Organisation
3- L3	Economic and Non- economic activities
4-L4	Discussion about - Profession and Employment
5-L5	Meaning of Business
6-L6	Characteristics of Business
7-L7	Objectives of Business
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Lecturing - the Scope of Business
10- L9	Continuation of scope of business
11-L10	Discussing the difference between business and employment
12-L11	Functions of business
13-L12	Significant of business
14-L13	Brief discussion about the business systems
15-L14	Characteristics of Business system
16-L15	Essentials for the successful business in the modern world
17- L16	Characteristics of businessman
18- L17	Discussing essential qualities of successful businessman
19- L18	Discussing important questions in the first unit
20- L19	Revising the whole unit for first Internal test
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Business ownership and size - Introduction
23- IT-1	Internal Test-I
24- L22	Forms of Business organisation
25- L23	Sole proprietorship and its characteristics
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Objectives, merits and demerits of sole proprietorship
28- L26	Joint Hindu family and its features
29- L27	Merits and demerits of Hindu family
30- P2	College level meeting/Cell function
31-L28	Partnership firm – its definitions and characteristics
32-L29	Merits and demerits of firm
33-L30	Joint stock company and its types

34- L31	Cooperative society and its features
35- L32	Merits and demerits of Cooperative society
36- L33	Revising the whole unit and discussion about important questions
37- L34	Company Organisation – Introduction
38- L35	Promotion of business enterprise
39- L36	Types of promoters
40- L37	Discussion about promotion
41- L38	Problems arising out of promotion
42-P3	Department Seminar
43- L39	Discussion about formation of company
44- L40	Incorporation of company
45- L41	Subscription of capital
46- L42	Commencement of Business
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Discussion about Important document used in the formation of business
49-IT-II	Internal Test-II
50-L45	Memorandum of Association and its contents
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Articles of association and its contents
53- L48	Brief description about the winding up of the company and liquidators
54- L49	Discussing the Modes of winding up
55- L50	Revising and discussing the important questions in the unit
56- L51	Village and Small Industries - Introduction
57- L52	VSI Sectors Definitions
58- L53	Importance and advantages
59-P4	College level meeting/ function
60- L54	Discussion about the structure of Institutional support
61- L55	Marketing and VSI sectors
62- L56	Women Entrepreneurs
63- L57	Development of VSI under the plans and promotional measures
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Khadi and village industries and its workings
66- L60	Revisioning and discussing the important questions in the unit
67-IT-III	Internal Test-III
68- L61	Multinational corporations – Definitions and Meaning
69- L62	Organisational Models
	Brief Discussion about the dominance of Multinational Companies
	MNC's and International trade
	Merits and Demerits of MNC's
	Perspective of MNC
	Role of MNC's in developing countries
	MNC's in India
	Indian Policy Regarding Foreign Investment
	Discussing the important questions in the chapter
	Revising and discussing the previous year questions

70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course "<course name>"
CO1	Explain the business organization
CO2	Understand the scope of organization
CO3	Explain the subscription of capital
CO4	Understand cooperative society
CO5	Explain the small industries
CO6	Understand the MNC's in India
CO7	Explain the foreign investment
CO8	Understand the women entrepreneurs
CO9	Explain the village industries
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting -I
Course Code	SMCO51
Class	
Semester	
Staff Name	DR. P. ABRAHAM
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To study the issue, allotment and forfeiture of shares of companies.
- To prepare final accounts according to Companies Act, 2013.
- To know how to value the goodwill and shares.
- The use of accounting information for business decisions as a basic language
- The presentation and understanding corporate accounting

Syllabus

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Unit II: Final Accounts of Companies as per Schedule II of Companies Act 2013 – excluding managerial remuneration.

Unit III: Amalgamation, Absorption and External Reconstruction - Methods of Purchase consideration. (Simple Problems only)

Unit IV: Profit Prior to Incorporation- Alteration of share capital and Internal Reconstruction.

Unit V: Valuation of Goodwill and Shares- various methods of valuation of goodwill and shares.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 07.12.2017
1-L1	Syllabus given and introduction of issue of shares
2-L2	Different types of shares
3- L3	Merits and demerits of equity share
4-L4	Types of share capital
5-L5	Bonus share issue
6-L6	Issue at par – journal entry
7-L7	Issue at premium – journal entry
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Issue at par – problem solving
10- L9	Issue at premium –problem solving
11-L10	Issue at premium –problem solving
12-L11	Issue at premium –problem solving
13-L12	Issue at discount – problem solving
14-L13	Issue at discount – problem solving
15-L14	Issue at discount – problem solving
16-L15	Issue at discount – problem solving
17- L16	Forfeiture and re-issue of shares - theory
18- L17	Forfeiture and re-issue of shares – journal entries
19- L18	Forfeiture and re-issue of shares – problem solving
20- L19	Pro rata allotment – theory
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Pro rata allotment – problem solving
23- IT-1	Internal Test-I
24- L22	Redemption of preference share- problem solving
25- L23	Issue of debenture excluding reduction of debenture
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Issue of debenture – solving problem

28- L26	Unit II introduction and meaning of final accounts of companies
29- L27	Different between shares and debentures
30- P2	College level meeting/Cell function
31-L28	Purpose issuing debenture
32-L29	Type of debenture
33-L30	Issue of debenture – problem solving for teacher
34- L31	Issue of debenture – problem solving for students
35- L32	Reduction of debenture – problem solving for teacher
36- L33	Reduction of debenture – problem solving for students
37- L34	Sinking fund method - problem solving for teacher
38-L35	Sinking fund method - problem solving for students
39- L36	Underwriting of share – problem teacher solving
40- L37	Underwriting of share – problem teacher solving
41- L38	Unit III amalgamation absorption and external reconstruction -meaning
42-P3	Department Seminar
43- L39	amalgamation absorption and external reconstruction - definition
44- L40	Difference between internal from external reconstruction
45- L41	Difference between amalgamation and absorption
46- L42	Method of calculation purchase consideration
47- L43	____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Solving of advanced problem in purchase consideration method
49-IT-II	Internal Test-II
50-L45	Solving of problem by the students
51- L46	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	List of Expenses: Allocated on the basis of Time
53- L48	Application/Accounting Treatment of Profit/Loss Prior to Incorporation
54- L49	Pre-incorporation Profit
55- L50	Pre-incorporation Loss
56- L51	appear in the Profit and Loss Account
57- L52	Solving problem for teacher
58- L53	Solving problem for students
59-P4	College level meeting/ function
60- L54	Unit V valuation of goodwill and shares meaning
61- L55	Different method of valuation of goodwill
62- L56	Factor determine valuation of share
63- L57	Need for valuation of goodwill
64- L58	____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Circumstances under which share of company
66- L60	Method of value of goodwill
67-IT-III	Internal Test-III
68- L61	Average profit – problem solving
69- L62	Normal profit / goodwill – problem solving
	Average profit method – solving problem
	Super profit method – solving problem
	Annuity method – solving problem

	Capitalisation method – solving problem
	Valuation of share - solving problem
	Net asset method- solving problem
	Method of value of goodwill
	Average profit – problem solving
	Normal profit / goodwill – problem solving
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
	CO1 Explain the issue of shares
	CO2 Understand the types of shares
	CO3 Explain the purpose of debenture
	CO4 Understand the types of debenture
	CO5 Explain the valuation of goodwill
	CO6 Understand the methods of goodwill
	CO7 Explain the time ratio
	CO8 Understand the sales ratio
	CO9 Explain the amalgamation and absorption
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting II
Course Code	GMCO61
Class	III Year
Semester	Even
Staff Name	Dr. P.ABRAHAM
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking company in a schedule form
- To train the students to prepare final accounts under double account system.
- To prepare the Preparation of Consolidated balance sheet
- To train the students to accounts ratio

Syllabus

Unit I: Introduction- Liquidator's final statement of accounts- contributory

Unit II: holding companies- minority interest- capital profits- cost of control or goodwill- preparation of consolidated balance sheet

Unit III: banking companies- format of balance sheet and profit and loss account as per sec 29 of banking regulation Act.

Unit IV: Double Account System- Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus-replacement of asset

Unit V: accounting ratios- responsibility accounts- human resource accounting.

Course Calendar

Hour allotment	Class Schedule
	Even semester begin on 3-12-2014
1-L1	Syllabus given and introduction about corporate accounting II
2-L2	Introduction about liquidator and mode of liquidation
3- L3	Liquidator final statement and its specimen
4-L4	Calculation of liquidation remuneration and preferential creditors
5-L5	Discussing about contributories
6-L6	Teaching of liquidator and his duties
7-L7	Important points to be noted while solving the problem
8-L8	Solving of simple problems
9-L9	Parallel problems given to students for solving
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Solving of another type of simple problems
12-L11	Parallel problem is given to students for solving
13-L12	Solving of big problems
14-L13	Solving big problems by students in the same area
15-L14	Unit II.Introduction of holding and subsidiary company.
16-L15	Objectives of holding company and its advantages and disadvantages
17-L16	Discussing about revenue profit , capital profit and minority interest
18-L17	Telling about the calculation of revenue profit and capital profit
19-L18	Solving of problems in revenue and capital profit
20-L19	Parallel problems given to students for solving in the same area
21-L20	Lecturing of calculation of minority interest and solving a problems.
22-L21	Solving another type of problems in revenue profit and capital profit
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Solving by the students of parallel problems
25-L24	Solving simple problems in minority interest
26-IT-1	Internal Test-I
27-L25	Parallel problems given to students for solving themselves
28-L26	Calculation procedure of cost of control or capital reserve
29-L27	Solving of small problems in cost of control or capital reserve
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Solving by students of parallel problems in cost of control or capital reserve
32- L30	Difference between capital profit and revenue profit
33- L31	Explaining about the consolidation of holding and subsidiary company.
34-P2	College level meeting/Cell function
35- L32	Important points while solving big problems like consolidating b/s.
36- L33	Solving of simple problems
37- L34	Parallel simple problems given to students for solving
38- L35	Solving of big problems
39- L36	Solving of big problems
40- L37	Parallel big problems given to students for solving
41- L38	Unit:III discussion of banking companies

42- L39	Format of profit and loss account is given and discussed
43- L40	Schedule no 13,14 and 15 were given discussed
44- L41	Schedule no.16 and provisions and contingencies discussed
45- L42	NPA and standard assets explained
46- L43	Rebate on bills discounted discussed with explanations
47- L44	Discussed about the statutory reserve and restriction imposed on banking companies
48- L45	Solving of simple problems in profit and loss account
49- L46	Parallel simple problems given to students for solving
50- L47	Solving of another type of problem in P & L account
51- P3	Department Seminar
52- L48	Parallel type problem solved by the students
53- L49	Format of balance sheet of banking companies given and discussed
54- L50	Scheduled nos1,2,3and 4 given and discussed
55- L51	Schedule nos5,6,7and 8 given and discussed
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Schedule nos9,10,11 and 12 were given and discussed
58-L54	Solving of simple problems of b/s of banking companies
59-IT-II	Internal Test-II
60- L55	Parallel simple problems solved by students
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Solving of big problems of b/s of banking companies
63- L58	Parallel big problems solved by students

64- L59	Big problems solved in profit and loss account and balance sheet of banking companies
65- L60	Unit no IV Introduction of double account system and its salient features
66- L61	Merits and demerits of double account system
67- L62	Format of double account system: revenue account format discussed
68- L63	Format o net revenue account and capital account were given and discussed
69- L64	Format of general balance sheet and solving of revenue account
70- L65	Simple problems in revenue account solved
71- L66	Parallel problems given to students for solving
72- L67	Solving of simple problems in double account system
73- L68	Parallel simple problems given to students for solving
74-P4	College level meeting/ function
75- L69	Solving of big problems
76- L70	Replacement of assets under double accounting : problems solved
77- L71	Reasonable return and disposal of surplus:problems solved
78- L72	Unit-V accounting ratio- introduction
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Liquidity Ratio
81- L75	Profitability Ratio
82-IT-III	Internal Test-III
83- L76	Leverage Ratio

84- L77	_____ - Test Paper distribution and result analysis
85- L78	Activity Ratio
	Entering Internal Test-III Marks into University portal
	Responsibility Accounting- introduction
	Cost Centre
	Revenue Centre
	Profit Centre
	Investment Centre
	Revision
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course "<course name>"
	CO1 Explain the liquidator's final statement
	CO2 Understand the accounts of banking companies
	CO3 Explain the rebate on bills discounted
	CO4 Understand double account system
	CO5 Explain the replacement of asset
	CO6 Understand the holding companies
	CO7 Explain the consolidated balance sheet
	CO8 Understand the human resource accounting
	CO9 Explain the objective of human resource accounting
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting II
Course Code	GMCO61
Class	III Year
Semester	Even
Staff Name	Dr. P.ABRAHAM
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking company in a schedule form
- To train the students to prepare final accounts under double account system.
- To prepare the Preparation of Consolidated balance sheet
- To train the students to Human resource accounting

Syllabus

Unit I : Introduction- Liquidator's final statement of accounts.

Unit II: Accounts of Banking Companies – Rebate on Bills discounted- Final Accounts.

Unit III: Double Account System- Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus.

Unit IV: Holding companies- Preparation of Consolidated balance sheet.

Unit V: Human Resource accounting –Objectives -Methods of Human Resource Value Accounting.

Course Calendar

Hour allotment	Class Schedule
	Even semester begin on 3-12-2014
1-L1	Syllabus given and introduction about corporate accounting II
2-L2	Introduction about liquidator and mode of liquidation
3- L3	Liquidator final statement and its specimen

4-L4	Calculation of liquidation remuneration and preferential creditors
5-L5	Discussing about contributories
6-L6	Teaching of liquidator and his duties
7-L7	Important points to be noted while solving the problem
8-L8	Solving of simple problems
9-L9	Parallel problems given to students for solving
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Solving of another type of simple problems
12-L11	Parallel problem is given to students for solving
13-L12	Solving of big problems
14-L13	Solving big problems by students in the same area
15-L14	Unit :II discussion of banking companies
16-L15	Format of profit and loss account is given and discussed
17-L16	Schedule no 13,14 and 15 were given discussed
18-L17	Schedule no.16 and provisions and contingencies discussed
19-L18	NPA and standard assets explained
20-L19	Rebate on bills discounted discussed with explanations
21-L20	Discussed about the statutory reserve and restriction imposed on banking companies
22-L21	Solving of another type of problem in p&l account
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Solving of simple problems in profit and loss account
25-L24	Parallel simple problems given to students for solving
26-IT-1	Internal Test-I
27-L25	Parallel type problem solved by the students
28-L26	Format of balance sheet of banking companies given and discussed
29-L27	Scheduled nos1,2,3and 4 given and discussed
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Schedule nos5,6,7and 8 given and discussed
32- L30	Schedule nos9,10,11 and 12 were given and discussed
33- L31	Solving of simple problems of b/s of banking companies
34-P2	College level meeting/Cell function
35- L32	Parallel simple problems solved by students
36- L33	Solving of big problems of b/s of banking companies
37- L34	Parallel big problems solved by students
38- L35	Unit no III Introduction of double account system and its salient features
39- L36	Merits and demerits of double account system
40- L37	Format of double account system: revenue account format discussed
41- L38	Format o net revenue account and capital account were given and discussed
42- L39	Format of general balance sheet and solving of revenue account
43- L40	Solving for small problem for teacher
44- L41	Solving for big problem for teacher
45- L42	Solving for critical problem for teacher
46- L43	Solving for small problem for students
47- L44	Solving for big problem for students
48- L45	Solving for small problem for teacher

49- L46	Solving for big problem for teacher
50- L47	Solving for critical problem for teacher
51- P3	Department Seminar
52- L48	Replacement of assets under double accounting : problems solved
53- L49	Reasonable return and disposal of surplus: problems solved
54- L50	Parallel simple problems given to students for solving
55- L51	Solving of big problems
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Replacement of assets under double accounting : problems solved
58-L54	Reasonable return and disposal of surplus: problems solved
59-IT-II	Internal- II
60- L55	Solving simple problem
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Solving big problem
63- L58	Solving problem for students

64- L59	Big problems solved in profit and loss account and balance sheet of banking companies
65- L60	Unit IV. Introduction of holding and subsidiary company.
66- L61	Objectives of holding company and its advantages and disadvantages
67- L62	Discussing about revenue profit , capital profit and minority interest
68- L63	Telling about the calculation of revenue profit and capital profit
69- L64	Solving of problems in revenue and capital profit
70- L65	Parallel problems given to students for solving in the same area
71- L66	Lecturing of calculation of minority interest and solving a problems.
72- L67	Solving another type of problems in revenue profit and capital profit
73- L68	Solving by the students of parallel problems
74-P4	College level meeting/ function
75- L69	Solving simple problems in minority interest
76- L70	Parallel problems given to students for solving themselves
77- L71	Calculation procedure of cost of control or capital reserve
78- L72	Solving of small problems in cost of control or capital reserve
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Solving by students of parallel problems in cost of control or capital reserve
81- L75	Difference between capital profit and revenue profit
82-IT-III	Internal III
83- L76	Explaining about the consolidation of holding and subsidiary company.
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Important points while solving big problems like consolidating b/s.
	Human Resource Accounting: Meaning, Definition
	Need for HRA
	Objectives of HRA
	Methods of Valuation of Human Resources
	Limitations of HRA

	Historical Cost
	Replacement Cost
	Standard Cost
	Present value of future earnings
	Acquisition Cost Method
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
	CO1 Explain the liquidator’s final statement
	CO2 Understand the accounts of banking companies
	CO3 Explain the rebate on bills discounted
	CO4 Understand double account system
	CO5 Explain the replacement of asset
	CO6 Understand the holding companies
	CO7 Explain the consolidated balance sheet
	CO8 Understand the human resource accounting
	CO9 Explain the objective of human resource accounting
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Chemistry

COURSE ACADEMIC PLAN

(Prepared by Mrs.M. Seethalakshmi)

Programme Name	M. Sc Chemistry
Course Name	Organic Chemistry-IV
Course Code	HCHM41
Class	II year (2013-2014)
Semester	Even
Staff Name	Mrs. M. Seethalakshmi
Credits	5
L. Hours /P. Hours	6 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; $5 \times 10 = 50$; 10Hrs /unit)	

Course Objectives

- To understand the reactions of carbanions and carbocation intermediates.
- To understand the conformations of cyclic compounds.
- To understand the retrosynthetic analysis
- To study the uses of reagents
- To study the structure of steroids

ORGANIC CHEMISTRY –IV

Unit-I Reaction under Intermediate chemistry

Reaction Under Carbanion Intermediate :Claisen, Knoevenagel, Stobbe, Darzen, acyloic condensation Shapiro reaction and Julia olifination. Reaction through carbene intermediate :Bamford – Stevens and simmons-smith reactions Carbocation intermediate : Oxymercuration, halolactonisation. Reaction following Radical intermediate: Mc Murray coupling, Gomberg-

Pechmann and Pschorr reactions. Reaction involving Ylide intermediate: Wittig reaction and Peterson olifination.

Unit-II Conformational analysis

Conformations of mono and disubstituted cyclohexanes-effect of hydrogen bonding, dipole and steric effects on the disubstituted cyclohexanes- conformation and reactivity of acyclic and cyclic compounds (6members)-conformation of decalin and perhydrophenanthrene-curtin-Hammett principle.

Unit-III Retrosynthetic analysis

Synthon-synthetic equivalent-Functional group interconversions-use of protecting groups for alcohols, amines, acids, carbonyl compounds- use of activating and blocking groups-Robinson annulations reaction-carbon skeletal complexity-Role of key intermediates in organic synthesis. Retrosynthetic analysis of the following compounds: Twistane, cis-Jasmine, Baclofan, Brufen, Trihexylphenylyl, Bisabolene, α -onocerin, Isonootkatone, cascarillic acid, camphor and 2,4-dihydroxy pentanoic acid.

Unit-IV Reagents in organic synthesis

2,3-Dichloro-5,6-dicyano-1,4-benzoquinone (DDQ), DMSO, Super hydrides- K and L selectrides -Dess-martin-periodinane- Baker's yeast -Quaternary ammonium salt and crown ethers. Introductory treatment of the application of silicon, boron (organoboranes), phosphorus, palladium, samarium, ruthenium and indium reagents in organic synthesis.

Unit-V Steroids

Classification- structural elucidation of cholesterol and ergosterol-irradiated products of ergosterol- structural elucidation of androsterone, testosterone, progesterone, Oestrone. Conversion of cholesterol into androsterone, progesterone, testosterone, 5 α - and 5 β -cholanolic acid. Conversion of Oestrone to Oestriol, Oestradiol and vice-versa. structural elucidation of equilenin (synthesis not expected)- Bile acids (general study) Conformational structure of cholestane and Coprostane.

Course calendar

Hour allotment	Class Schedule
	Even Semester Begin on 04-12-2013
1-L1	Unit-I Reaction under Intermediate chemistry Reaction Under Carbanion Intermediate : Claisen, Knoevenagel,
2-L2	Stobbe, Darzen, acyloic condensation
3- L3	Shapiro reaction and Julia olifination.
4-L4	Reaction through carbene intermediate : Bamford – Stevens and simmons-smith reactions
5-L5	Carbocation intermediate : Oxymercuration, halolactonisation
6-L6	. Reaction following Radical intermediate: Mc Murray coupling,

7-L7	Gomberg- Pechmann and Pschorr reactions.
8-L8	Reaction involving Ylide intermediate: Wittig reaction
9-L9	Peterson olifination.- Allotting portion for Internal Test-I
10-IT-1	Internal test – I
11-L10	Test Paper distribution and result analysis-
12-P1	Inauguration meeting
13-L11	Unit-II Conformational analysis Conformations of mono and disubstitutedcyclohexanes-
14-L12	effect of hydrogen bonding,
15-L13	dipole and steric effects on the disubstitutedcyclohexanes
16-L14	- conformation of acyclic compounds (6members)-.
17-L-15	reactivity of acyclic compounds (6members)-.
18-L16	- conformation of cyclic compounds (6members)-.
19-L17	- conformation of cyclic compounds (6members)-.
	Entering Internal Test-I Marks into University portal
20-L18	conformation of decalin
21-P2	College level meeting/Cell function
22-L19	conformation of perhydrophenanthrene
23-L20	-curtin-Hammett principle
24-L21	Allotting portion for Internal Test-II-
25-IT-II	Internal test – II
26-L22	Unit-III Reterosynthetic analysis Synthon-synthetic equivalent-
27-L23	Functional group interconversions-use of protecting groups for alcohols, amines, acids, carbonyl compounds-
28-L24	use of activating and blocking groups-
29-L25	Robinson annulations reaction-carbon skeletal complexity-
30-L26	Role of key intermediates in organic synthesis
31-L27	. Reterosynthetic analysis of the following compounds: Twistane, cis-Jasmine,
32-L28	Baclofan, Brufen, Trihexylphenydl,
33-L29	Bisabolene, α -onocerin,
33-L30	Isonootkatone, cascarillic acid,
35-L31	camphor and 2,4dihydroxy pentanoic acid.
36-L32	Allotting portion for Assignment/seminar
38-L33	Unit-IV Reagents in organic synthesis 2,3-Dichloro-5,6-dicyano-1,4-benzoquinone (DDQ),

38-L34	DMSO, Super hydrides- -
39-L35	Dess-martin-periodinane- Baker's yeast –
40-L36	Quaternary ammonium salt and crown ethers.
41-L37	Introductory treatment of the application of silicon,
	Entering Internal Test-II Marks into University portal
42-P4	College level meeting/ function
43-L38	boron (organoboranes), phosphorus,
44-L39	palladium, samarium,
45-L40	Submission of Assignment/take the seminar
46-L41	ruthenium reagents in organic synthesis
47-L42	indium reagents in organic synthesis
48-L43	K and L selectrides
49-L44	Unit-V Steroids Classification- structural elucidation of cholesterol and ergosterol-irradiated products of ergosterol-
50-L45	structural elucidation of androsterone, testosterone,.
51-IT-III	Internal Test-III
52-L46	progesterone, Oestrone.
53-L47	Conversion of cholesterol into androsterone, progesterone, testosterone, 5 α - and 5 β -cholanolic acid.
54-L48	Conversion of Oestrone to Oestriol, Oestradiol and vice-versa. structural
55-L49	elucidation of equilenin (synthesis not expected)- Bile acids (general study) Conformational structure of cholestane and Coprostane
	Entering Internal Test-III Marks into University portal
56-MT	Model Test
57-MT	Model Test
58-MT	Model Test
59-MT	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 15-04-2014

Course Outcomes

Learning Outcomes	COs of the course "ORGANIC CHEMISTRY –IV"
	CO1 Understand the reactions of intermediates
	CO2 Explain the conformations of cyclohexane and decalin
	CO3 Understand the retrosynthesis of certain compounds
	CO4 Explain the role of reagents in organic synthesis
	CO5 Explain the structure and synthesis of steroids
Experimental Learning	
	EL1 Make models of various conformers of cyclohexane
	EL2 Synthesise a compound involving DMSO as reagent

Integrated Activity	
IA1	Discuss on different reagents and their uses
IA2	Elucidate the structure of cholesterol

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher studies.
- # Forslow learner : special care taken, motivate the advanced learner to support the slow learner in their studies.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN-(2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting - I
Course Code	GMCO51
Class	I year (2018-2021)
Semester	V
Staff Name	Dr.P.ABRAHAM
Credits	7
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 19Hrs /unit)	

Course Objectives

- To study the issue, allotment and forfeiture of shares of companies.
- To prepare final accounts according to Companies Act, 2013.
- To know how to value the goodwill and shares
- The use of accounting information for business decisions as a basic language
- The presentation and understanding corporate accounting

Syllabus

Unit –I issue of shares- issue at par, premium and discount – calls in arrears- calls advance – forfeiture and reissue of shares – prorated allotment- redemption preference shares – issue of bonus shares.

Unit –II issue of debentures- redemption of debentures- sinking fund method – underwriting of shares

Unit-III profit prior to incorporation- alteration of share capital and inter reconstruction-accounting entries.

Unit- IV valuation of goodwill and shares- various methods of valuation of goodwill and shares

Unit-V Amalgamation, absorption, and external reconstruction – calculation of purchase consideration – in the books of vendor and purchaser

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given and introduction of issue of shares
2-L2	Different types of shares
3- L3	Merits and demerits of equity share
4-L4	Types of share capital
5-L5	Bonus share issue
6-L6	Issue at par – journal entry
7-L7	Issue at premium – journal entry
8-L8	Issue at discount – journal entry
9-L9	Issue at par – problem solving
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Issue at par – problem solving
12-L11	Issue at premium –problem solving
13-L12	Issue at premium –problem solving
14-L13	Issue at premium –problem solving
15-L14	Issue at discount – problem solving
16-L15	Issue at discount – problem solving
17-L16	Issue at discount – problem solving
18-L17	Issue at discount – problem solving
19-L18	Forfeiture and re-issue of shares - theory
20-L19	Forfeiture and re-issue of shares – journal entries
21-L20	Forfeiture and re-issue of shares – problem solving
22-L21	Pro rata allotment – theory
23-L22	____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Pro rata allotment – problem solving
25-L24	Redemption of preference share - theory
26-IT-1	Internal Test-I
27-L25	Redemption of preference share- journal
28-L26	Redemption of preference share- problem solving
29-L27	Issue of debenture excluding reduction of debenture
30-L28	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Issue of debenture – solving problem
32- L30	Unit II introduction and meaning of final accounts of companies
33- L31	Different between shares and debentures
34-P2	College level meeting/Cell function
35- L32	Purpose issuing debenture
36- L33	Type of debenture
37- L34	Issue of debenture – problem solving for teacher

38- L35	Issue of debenture – problem solving for students
39- L36	Reduction of debenture – problem solving for teacher
40- L37	Reduction of debenture – problem solving for students
41- L38	Sinking fund method - problem solving for teacher
42- L39	Sinking fund method - problem solving for students
43- L40	Underwriting of share – problem teacher solving
44- L41	Underwriting of share – problem teacher solving
45- L42	Unit – III introduction and meaning for profit prior to incorporation
46- L43	Step involving profit prior to incorporation
47- L44	Calculation of time ratio and sales ratio
48- L45	Post incorporation and per incorporation
49- L46	Alteration of share capital
50- L47	Provision of company at recording alteration of share capital
51- P3	Department Seminar
52- L48	Vertical from balance sheet in final account
53- L49	Format of profit and loss account
54- L50	Vertical form of balance sheet- problem teacher solving
55- L51	Vertical form of balance sheet- problem students solving
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Teacher solving problem profit and loss account
58-L54	Students solving problem profit and loss account
59-IT-II	Internal Test-II
60- L55	Difference between capital reserve and reserve capital
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Profit prior to incorporation problem
63- L58	Sales ratio and time ratio problem solving for teacher
64- L59	Sales ratio and time ratio problem solving for students
65- L60	Provision company act regulating reduction of capital
66- L61	Internal reconstruction
67- L62	Unit IV valuation of goodwill and shares meaning
68- L63	Different method of valuation of goodwill
69- L64	Factor determine valuation of share
70- L65	Need for valuation of goodwill
71- L66	Circumstances under which share of company
72- L67	Method of value of goodwill
73- L68	Average profit – problem solving
74-P4	College level meeting/ function
75- L69	Normal profit / goodwill – problem solving
76- L70	Average profit method – solving problem
77- L71	Super profit method – solving problem
78- L72	Annuity method – solving problem
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Capitalisation method – solving problem
81- L75	Valuation of share - solving problem
82-IT-III	Internal Test-III

83- L76	Net asset method- solving problem
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Yield method - problem solving
	Entering Internal Test-III Marks into University portal
	Unit V amalgamation absorption and external reconstruction -meaning
	amalgamation absorption and external reconstruction - definition
	Difference between internal from external reconstruction
	Difference between amalgamation and absorption
	Method of calculation purchase consideration
	Journal entries in the book of transferor company
	Net asset method – problem solving
	Net payment method - problem solving
	Intrinsic value method - problem solving
	Purchase consideration net payment
	Method of accounting for amalgamation
	Disguise of about problem with student
	Disguise of about problem with student
	Solving of advanced problem in intrinsic value method
	Solving of advanced problem in intrinsic value method
	Solving of simple problem in purchase consideration method
	Solving of advanced problem in purchase consideration method
	Solving of problem by the students
	Revision of issue of share
	Revision of final accounts of companies
	Revision of amalgamation absorption and external
	Revision of profit prior to incorporation
	Revision of valuation of goodwill and share
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Explain the issue of shares
CO2	Understand the types of shares
CO3	Explain the purpose of debenture
CO4	Understand the types of debenture
CO5	Explain the valuation of goodwill
CO6	Understand the methods of goodwill
CO7	Explain the time ratio
CO8	Understand the sales ratio

CO9	Explain the amalgamation and absorption
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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Department of Commerce

COURSE ACADEMIC PLAN-(2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting - I
Course Code	JMCO51
Class	I year (2018-2021)
Semester	V
Staff Name	Dr.P.ABRAHAM
Credits	7
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 19Hrs /unit)	

Course Objectives

- To study the issue, allotment and forfeiture of shares of companies.
- To prepare final accounts according to Companies Act, 2013.
- To know how to value the goodwill and shares.
- The use of accounting information for business decisions as a basic language
- The presentation and understanding corporate accounting

Syllabus

Unit I: Issue of shares- Issue at par, Premium and discount- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of debentures.

Unit II: Final Accounts of Companies as per Schedule II of Companies Act 2013 – excluding managerial remuneration.

Unit III: Amalgamation, Absorption and External Reconstruction - Methods of Purchase consideration. (Simple Problems only)

Unit IV: Profit Prior to Incorporation- Alteration of share capital and Internal Reconstruction.

Unit V: Valuation of Goodwill and Shares- various methods of valuation of goodwill and shares.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given and introduction of issue of shares
2-L2	Different types of shares
3- L3	Merits and demerits of equity share
4-L4	Types of share capital
5-L5	Bonus share issue
6-L6	Issue at par – journal entry
7-L7	Issue at premium – journal entry
8-L8	Issue at discount – journal entry
9-L9	Issue at par – problem solving
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Issue at par – problem solving
12-L11	Issue at premium –problem solving
13-L12	Issue at premium –problem solving
14-L13	Issue at premium –problem solving
15-L14	Issue at discount – problem solving
16-L15	Issue at discount – problem solving
17-L16	Issue at discount – problem solving
18-L17	Issue at discount – problem solving
19-L18	Forfeiture and re-issue of shares - theory
20-L19	Forfeiture and re-issue of shares – journal entries
21-L20	Forfeiture and re-issue of shares – problem solving
22-L21	Pro rata allotment – theory
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Pro rata allotment – problem solving
25-L24	Redemption of preference share - theory
26-IT-1	Internal Test-I
27-L25	Redemption of preference share- journal
28-L26	Redemption of preference share- problem solving
29-L27	Issue of debenture excluding reduction of debenture
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Issue of debenture – solving problem
32- L30	Unit II introduction and meaning of final accounts of companies
33- L31	Different between shares and debentures
34-P2	College level meeting/Cell function
35- L32	Purpose issuing debenture
36- L33	Type of debenture
37- L34	Issue of debenture – problem solving for teacher
38- L35	Issue of debenture – problem solving for students

39- L36	Reduction of debenture – problem solving for teacher
40- L37	Reduction of debenture – problem solving for students
41- L38	Sinking fund method - problem solving for teacher
42- L39	Sinking fund method - problem solving for students
43- L40	Underwriting of share – problem teacher solving
44- L41	Underwriting of share – problem teacher solving
45- L42	Unit III amalgamation absorption and external reconstruction -meaning
46- L43	amalgamation absorption and external reconstruction - definition
47- L44	Difference between internal from external reconstruction
48- L45	Difference between amalgamation and absorption
49- L46	Method of calculation purchase consideration
50- L47	Journal entries in the book of transferor company
51- P3	Net asset method – problem solving
52- L48	Net payment method - problem solving
53- L49	Intrinsic value method - problem solving
54- L50	Purchase consideration net payment
55- L51	
56-L52	Method of accounting for amalgamation
	Disguise of about problem with student
57-L53	Disguise of about problem with student
58-L54	Solving of advanced problem in intrinsic value method
59-IT-II	Solving of advanced problem in intrinsic value method
60- L55	Solving of simple problem in purchase consideration method
61- L56	Solving of advanced problem in purchase consideration method
	Solving of problem by the students
62- L57	Profit prior to incorporation problem
63- L58	Sales ratio and time ratio problem solving for teacher
64- L59	Sales ratio and time ratio problem solving for students
65- L60	Provision company act regulating reduction of capital
66- L61	Internal reconstruction
67- L62	Unit V Introduction to Profits/Loss Prior to Incorporation
68- L63	Method of Computation of Profits/Loss Prior to Incorporation
69- L64	A Profit and Loss Account is prepared at the end of the year and thereafter the profits (or losses) between the two periods are allocated
70- L65	Method of Accounting of Profit/Loss Prior to Incorporation: Steps may be suggested for ascertaining profit or loss prior to incorporation
71- L66	Sales Ratio
72- L67	Time Ratio
73- L68	List of Expenses: Allocated on the basis of Sales/Turnover
74-P4	College level meeting/ function
75- L69	List of Expenses: Allocated on the basis of Time
76- L70	Application/Accounting Treatment of Profit/Loss Prior to Incorporation
77- L71	Pre-incorporation Profit
78- L72	Pre-incorporation Loss
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	appear in the Profit and Loss Account
81- L75	Solving problem for teacher

82-IT-III	InternalTest-III
83- L76	Solving problem for students
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Solving problem for teacher
	Entering Internal Test-III Marks into University portal
	Unit V valuation of goodwill and shares meaning
	Different method of valuation of goodwill
	Factor determine valuation of share
	Need for valuation of goodwill
	Circumstances under which share of company
	Method of value of goodwill
	Average profit – problem solving
	Normal profit / goodwill – problem solving
	Average profit method – solving problem
	Super profit method – solving problem
	Annuity method – solving problem
	Capitalisation method – solving problem
	Valuation of share - solving problem
	Net asset method- solving problem
	Method of value of goodwill
	Average profit – problem solving
	Normal profit / goodwill – problem solving
	Average profit method – solving problem
	Super profit method – solving problem
	Revision of issue of share
	Revision of final accounts of companies
	Revision of amalgamation absorption and external
	Revision of profit prior to incorporation
	Revision of valuation of goodwill and share
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
	CO1 Explain the issue of shares
	CO2 Understand the types of shares
	CO3 Explain the purpose of debenture
	CO4 Understand the types of debenture
	CO5 Explain the valuation of goodwill
	CO6 Understand the methods of goodwill
	CO7 Explain the time ratio

	CO8	Understand the sales ratio
	CO9	Explain the amalgamation and absorption
Experimental Learning		
	EL1	
	EL2	
	EL3	
	EL4	
Integrated Activity		
	IA1	
	IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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Department of Commerce

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting II
Course Code	GMCO61
Class	III Year
Semester	Even
Staff Name	Dr. P.ABRAHAM
Credits	5
L. Hours /P. Hours	5/ WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking company in a schedule form
- To train the students to prepare final accounts under double account system.
- To prepare the Preparation of Consolidated balance sheet
- To train the students to Human resource accounting

Syllabus

Unit I : Introduction- Liquidator's final statement of accounts.

Unit II: Accounts of Banking Companies – Rebate on Bills discounted- Final Accounts.

Unit III: Double Account System- Accounts of Electricity companies - Replacement of Asset - Calculation of Reasonable Return- Disposable of surplus.

Unit IV: Holding companies- Preparation of Consolidated balance sheet.

Unit V: Human Resource accounting –Objectives -Methods of Human Resource Value Accounting.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given and introduction about corporate accounting II
2-L2	Introduction about liquidator and mode of liquidation

3- L3	Liquidator final statement and its specimen
4-L4	Calculation of liquidation remuneration and preferential creditors
5-L5	Discussing about contributories
6-L6	Teaching of liquidator and his duties
7-L7	Important points to be noted while solving the problem
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Solving of simple problems
10- L9	Parallel problems given to students for solving
11-L10	Solving of another type of simple problems
12-L11	Parallel problem is given to students for solving
13-L12	Solving of big problems
14-L13	Solving big problems by students in the same area
15-L14	Unit :II discussion of banking companies
16-L15	Format of profit and loss account is given and discussed
17- L16	Schedule no 13,14 and 15 were given discussed
18- L17	Schedule no.16 and provisions and contingencies discussed
19- L18	NPA and standard assets explained
20- L19	Rebate on bills discounted discussed with explanations
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Discussed about the statutory reserve and restriction imposed on banking companies
23- IT-1	Internal Test-I
24- L22	Solving of another type of problem in p&l account
25- L23	
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Parallel type problem solved by the students
28- L26	Format of balance sheet of banking companies given and discussed
29- L27	Scheduled nos1,2,3and 4 given and discussed
30- P2	College level meeting/Cell function
31-L28	Schedule nos5,6,7and 8 given and discussed
32-L29	Schedule nos9,10,11 and 12 were given and discussed
33-L30	Solving of simple problems of b/s of banking companies
34- L31	Parallel simple problems solved by students
35- L32	Solving of big problems of b/s of banking companies
36- L33	Parallel big problems solved by students
37- L34	Unit no III Introduction of double account system and its salient features
38-L35	Merits and demerits of double account system
39- L36	Format of double account system: revenue account format discussed
40- L37	Format o net revenue account and capital account were given and discussed
41- L38	Format of general balance sheet and solving of revenue account
42-P3	Department Seminar
43- L39	Replacement of assets under double accounting : problems solved
44- L40	Reasonable return and disposal of surplus: problems solved
45- L41	Parallel simple problems given to students for solving
46- L42	Solving of big problems
47- L43	_____ - Allotting portion for Internal Test-II

	Internal Test II begins
48- L44	Replacement of assets under double accounting : problems solved
49-IT-II	Internal Test-II
50-L45	Reasonable return and disposal of surplus: problems solved
51- L46	_____ -Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit IV. Introduction of holding and subsidiary company.
53- L48	Objectives of holding company and its advantages and disadvantages
54- L49	Telling about the calculation of revenue profit and capital profit
55- L50	Solving of problems in revenue and capital profit
56- L51	Parallel problems given to students for solving in the same area
57- L52	Lecturing of calculation of minority interest and solving a problems.
58- L53	Solving another type of problems in revenue profit and capital profit
59-P4	College level meeting/ function
60- L54	Parallel problems given to students for solving themselves
61- L55	Calculation procedure of cost of control or capital reserve
62- L56	Solving by the students of parallel problems
63- L57	Solving simple problems in minority interest
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Explaining about the consolidation of holding and subsidiary company
66- L60	Important points while solving big problems like consolidating b/s.
67-IT-III	Internal Test-III
68- L61	Unit V Human Resource Accounting: Meaning, Definition
69- L62	Need for HRA
	Objectives of HRA
	Methods of Valuation of Human Resources
	Limitations of HRA
	Historical Cost
	Revision first unit
	Revision second unit
	Revision third unit
	Revision fourth unit
	Revision fifth unit
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 31.12.2014

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
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	CO1	Explain the liquidator's final statement
	CO2	Understand the accounts of banking companies
	CO3	Explain the rebate on bills discounted
	CO4	Understand double account system
	CO5	Explain the replacement of asset
	CO6	Understand the holding companies
	CO7	Explain the consolidated balance sheet
	CO8	Understand the human resource accounting
	CO9	Explain the objective of human resource accounting
	Experimental Learning	
	EL1	
	EL2	
	EL3	
	EL4	
	Integrated Activity	
	IA1	
	IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Advanced Financial Accounting-II
Course Code	GMCO41 -Core-I (Part-III)
Class	Second Year
Semester	IV
Staff Name	Dr.B. Felix Francy
Credits	4
Hours Per Week	5/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

1. To understand the nature and system of accounting followed in partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

Syllabus **Advanced Financial Accounting – II**

Unit – I Contract Account – Work Uncertified – Work certified – Work in Progress – Profit on Completed contracts – Profit on Income Contracts – Contracts – Cost plus Contract – Farm Accounting.

Unit – II Partnership account – Partner's Capital and Current account – Profit and loss Appropriation account.

Unit – III Admission of the Partner – New ratio – Gaining ratio – treatment of goodwill – revaluation account – Memorandum revaluation account – Balance Sheet after Adjustment.

Unit – IV Retirement of a Partner – Sacrificing ratio – Settlement of retiring Partners loan account – death – Joint Life Policy – Settlement of executor’s account – Amalgation – Sale of Partnership firms.

Unit – V Dissolution of a Firm – realization account – Conversion of a firm into a Company – Insolvency of a Partner – two Partners, Garner Vs Murray, Insolvency of all Partners. Gradual relation of assets – Piece meal distribution – Proportionate Capital method – Maximum Loss Method.

Text & Reference Books:

1. Advanced Accountancy – S.P. Jain & K.L. Narang – Kalyani Publishers, New Delhi.
2. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy – M.C. Shukla and T.S. Grewal – Sultan Chand & Co, New Delhi.
4. Advanced Accountancy – Dr. M. A. Arulanandam & K.S. Raman – Himalaya Publishing House, Mumbai.
5. Advanced Accountancy, S.P. Jain & K.L. Narang. Kalyani Publishers. NBew Delhi.

Course Calendar

Hours Allotment	Class Schedule
	Even Semester begins on 03/12/2014
1	Unit I - partnership accounts Definition-meaning, features of partnership function of partners
2	Accounting treatment for partnership accounts
3	Capital account, profit and loss appropriation account,
4	Preparation of profit and loss appropriation account,
5	Past adjustments
6	Treatment of goodwill
7	Advanced of problems – partnership firm
8	Advanced of problems - partnership firm
9	Class test unit I
10	Group study for solving problems
11	Unit II - admission of a partner - Definition-meaning, features of admission of a partner
12	Accounting treatment for admission of a partner

13	Determinations of new profits sharing ratio
14	Treatment of goodwill – simple problems
15	Adjustment of capitals between partners
16	Advanced of problems – admission of a partner
17	Advanced of problems – admission of a partner
18	Advanced of problems – admission of a partner
19	Class test unit II
20	Group study for solving problems
21	Unit III - retirement or death of a partner- Definition-meaning, features of retirement of a partner
22	Accounting treatment for retirement of a partner
23	Determinations of profits sharing ratio
	Internal test I (19.01.2015)
24	Treatment of goodwill – simple problems
25	Adjustment of capitals between partners
26	Advanced of problems –retired a partner
27	Advanced of problems – retired of a partner
28	Advanced of problems – retired of a partner
29	Definition-meaning, features of death of a partner
30	Profit up to the date of death
31	Joint life policy
32	Treatment of Joint life policy
33	Method I Advanced of problems
34	Method I Advanced of problems
35	Method I Advanced of problems
36	Method I Advanced of problems
37	Method II Advanced of problems
38	Method I I Advanced of problems
39	Method II Advanced of problems
40	Method I I Advanced of problems

41	Method II Advanced of problems
42	Method I I Advanced of problems
43	Method II I Advanced of problems
44	Method II I Advanced of problems
45	Method II I Advanced of problems
46	Method II I Advanced of problems
47	Policy as an assets
	Internal test II (16.02.2015)
48	Unit IV dissolution of a firm : Definition-meaning, features of dissolution of a firm
49	Circumstances of dissolution of a firm
50	Settlement of accounts
51	Accounting procedure on dissolution
52	Partnership capital account and cash account
53	Journal entries of dissolution
54	Advanced of problems - dissolution
55	Advanced of problems - dissolution
56	Advanced of problems - dissolution
57	Advanced of problems - dissolution
58	Advanced of problems - dissolution
59	Advanced of problems - dissolution
60	Advanced of problems - dissolution
61	Garner vs Murray rule
62	Class test unit II
63	Group study for solving problems
64	Unit V - Amalgamation of firm ; Definition-meaning, features of Amalgamation of a firm
65	Capital ratio
66	Advanced of problems - Amalgamation
67	Advanced of problems - Amalgamation
68	Advanced of problems - Amalgamation
69	Advanced of problems - Amalgamation
70	Sale to a company
71	Advanced of problems Sale to a company
72	Gradual realization of assets and piece meal distribution
73	Advanced of problems - Gradual realization of assets and piece meal distribution
74	Gradual realization of assets and piece meal distribution- advanced problems
75	Gradual realization of assets and piece meal distribution advanced problems
76	Piece meal distribution

77	Piece meal distribution
78	Piece meal distribution
79	Capital Method
	Internal test III (16.03.2015)
80	Maximum loss method
81	Maximum loss method
82	Conversion of a firm in to a company
83	Conversion of a firm in to a company
84	Insolvency of a Partner
85	Insolvency of a Partner
86	Piece meal distribution
87	Piece meal distribution
88	Piece meal distribution
89	Capital Method
90	Model test (16.04.2015)
	Last working Day 23/04/2015

Course Outcomes

Learning Outcomes	COs of the course “<ADVANCED FINANCIAL ACCOUTING-II>”
CO1	1. Student can able to make necessary journal entries in the books of record under hire purchase method.
CO2	2. Able to maintain royalty and joint venture accounts.
CO3	3. Easily examine the dissolution of partnership.
CO4	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
CO5	Prepare financial accounts for partnership firms in different situations of admission,
CO6	retirement, death and insolvency of the partners.
CO7	<input type="checkbox"/> <input type="checkbox"/> Prepare financial statements for partnership firm on dissolution of the firm.
CO8	<input type="checkbox"/> <input type="checkbox"/> Employ critical thinking skills to understand the difference between the dissolution of the
CO9	firm and dissolution of partnership.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-15)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Auditing
Course Code	GMCO 64
Class	III year (2014-2015)
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	5
L. Hours /P. Hours	6/ WK
Total 90 Hrs/Sem Internal Test-3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 14 = 80$; 14Hrs /unit)	

Course Objectives

- To familiarize the students with the basic auditing.
- To provide knowledge about various types of company auditor.

Syllabus III B.Com – VI Semester Part III CORE 4 Auditing

Unit I Introduction- meaning- objectives – difference between Accountancy and auditing – advantages- limitations- Audit programme- Auditing working papers- preliminaries before audit – test checking and routine checking.

Unit II Internal check – meaning- objectives- difference between internal control and internal Audit- Advantages and disadvantages of internal check-internal check regarding cash, purchases, purchase returns, sales and sales returns.

Unit III vouching – meaning- objects- importance of vouchers- precautions to be taken by the auditors while examining vouchers – vouching of various transactions.

Unit IV Verification of assets and liabilities – meaning- classification of assets- verification of different types of assets- verification of liabilities.

Unit V Company auditor- appointment- qualification and disqualification removal of auditor- status- rights – duties- and liabilities- auditors report content- kinds of auditor's report- general considerations for drafting report.

Text book 1. Auditing B.N.TandonS.Chand&co, new delhi. 2. Auditing Dr.T.R.Sharma, Sahitya publication, Agra Reference Books: 1. Principles and Practice of Auditing- DinkarPagare, Sultan Chand& Sons, New Delhi. 2. Text book of Auditing- Saxana, Reddy and Appannaiah, Himalaya Publishing House

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03/12/2014
1-L1	Unit – I Introduction – Meaning of Audit
2-L2	Objectives of Audit
3- L3	Difference between accountancy and Auditing
4-L4	Advantages of Audit
5-L5	Difference between Book keeping, Accountancy and Auditing
6-L6	Qualities of an auditor
7-L7	Types of auditor
8-L8	Limitations of audit
9-L9	Fraud – Meaning
10-P1	Types of fraud
11-L10	Objectives of Government Audit
12-L11	Features of Internal audit
13-L12	Scope and objects of Internal auditing
14-L13	Audit programme
15-L14	Types of audit programme
16-L15	Audit working papers
17-L16	Different between the audit of a limited company and audit of a partnership firm
18-L17	Preliminaries before audit
19-L18	Unit – II Internal check
20-L19	Definition – Division of internal control
21-L20	Characteristics of good internal control
22-L21	Objectives of good internal control
23-L22	Limitations of internal control
24-L23	Different between internal control and internal audit
	Internal Test I 19.01.2015
25-L24	Advantages of internal check
26-IT-1	Disadvantages of internal check
27-L25	Duties of an auditor as regards Internal check system
28-L26	Features of good internal check system
29-L27	Internal check as regard cash
30-L28	Internal check as regard wages
31- L29	Internal check regarding purchases
32- L30	Internal check regarding sales
33- L31	Internal check regarding stores
34-P2	Internal check regarding purchase return
35- L32	Internal check regarding sales return
36- L33	Fundamental principles of internal check
37- L34	Internal control questionnaire

38- L35	Unit – III Vouching – Meaning of vouching
39- L36	Definition of vouching
40- L37	Objects of vouching
41- L38	Importance of vouching
42- L39	Features of vouching
43- L40	Vouchers – Meanings
44- L41	Definition vouchers
45- L42	Types of vouchers
46- L43	Features of voucher
47- L44	Precautions to be taken by the auditor while examining vouchers
48- L45	Vouching of cash book
49- L46	Vouching of cash payments
50- L47	Capital Expenditure
51- P3	Travelling allowances
52- L48	Vouching of various transactions
53- L49	Journal proper
54- L50	Bought ledger – sales ledger
55- L51	Vouching of Impersonal Ledger
56-L52	Unpaid expenses or outstanding expenses
57-L53	Outstanding rent – rates and taxes – Audit fees – Freight and Carriage
58-L54	Unit – IV Verification of Assets and Liabilities
59-IT-II	Meanings of Verification
	Internal Test-II 16.02.2015
60- L55	Classification of assets
61- L56	Verification of assets involves – Verification of Liabilities
62- L57	Features of liability
63- L58	Kinds of liability
64- L59	Objects of verification
65- L60	Valuation – Meaning
66- L61	Definition of Valuation
67- L62	Prices used in valuation of assets
68- L63	Verification of different types of assets
69- L64	Freehold land – Freehold Building – Leasehold property – Plant & Machinery
70- L65	Furniture, fixture and fittings – Patents – Copyrights
71- L66	Investment – Stock in trade
72- L67	Different ways of expressing market price
73- L68	Outstanding expenses – contingent liabilities
74-P4	Income received in advance – Patent Rights and trade marks
75- L69	Valuation of Investment – stock in trade and book debts
76- L70	Unit – V Company Audit
77- L71	Appointment is in order
78- L72	Inspection of documents books and returns and Removal of an auditor
79- L73	Qualifications of an auditor
	Internal Test-III 16.03.2015
80- L74	Disqualifications of an auditor and Company auditor – Appointment
81- L75	Debate on The Current Model of Auditor Reporting—the Auditor’s Opinion
82-IT-III	Auditor’s opinion on the financial statements

83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Test Paper distribution and result analysis
85- L78	Revision unit I
86- L79	Revision unit II
87-MT	Revision unit III
88-MT	Revision unit IV
89-MT	Revision unit V
90-L-80	Model test paper distribution and previous year university question paper discussion
	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Value based education
Course Code	GVBE21(Part-IV)
Class	I year (2014-2015)
Semester	Even
Staff Name	Dr. B. Felix Francy
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; 5×4=20; 4Hrs /unit)	

Value Based Education Syllabus (For all UG Courses)

II Semester

Course Objectives

- To enable the students to understand the social realities
- To inculcate an essential value system towards building a health society.
- To understand the moral values and ethics of human life.

Syllabus

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children

– media power – socio cultural and political consequences mass mediated culture - - consumerist culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begins on 03.12.2014
1	Unit – I Definition of social justice , need of social justice
2	Parameters of social justice – factors responsible for social injustice
3	Caste and gender – contribution of social reformers.
4	Concept of Human Rights – Principles of human rights
5	Human rights and Indian constitution – Rights of Women and children
6	Violence against women – Rights of marginalized People
7	Like women, children, dalits, minorities, physically challenged etc
8	Social issues – causes and magnitude
9	Alcoholism, drug addiction, poverty, unemployment etc
10	Communal harmony – Concept of communal harmony – religion and its place in public in public domain
11	Separation of religion from politics – secularism role of civil society
	Internal test I (19-01-2015)
12	Mass media – functions of media education – characteristics – need and purpose of media literacy
13	Effects and influence – youth and children – media power – social cultural and political consequences
14	Mass mediated culture – consumerist culture – Globalization
15	New media – prospects and challenges
16	Personal values – family values – social values - cultural values
17	Professional values – and overall ethics – duties and responsibilities
18	Group discussion about the role of family
19	Family structure
	Internal test II (16-02-2015)
20	(Unit – V) Introduction to Values, Meaning
21	Classification of Various values
22	Ethics Responsibilities
23	Ethics Duties
24	Globalisation
	Internal test III (16-03-2015)
25	Revision unit I
26	Revision unit II
27	Revision unit III
28	Revision unit VI
29	Revision unit V
	Model test (16-04-2015)
30	Last Working day on 23.04.2015

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year (2014-2015)
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings,2 Hrs College Meetings,2 Hrs Remaining 50 Hrs (5 units; $10 \times 5 = 50$; 10Hrs /unit)	

Objectives:

1. To create self-awareness among the students.
2. To create a knowledge about behavior.
3. To develop team building capacity among students in the society.

Syllabus PERSONALITY DEVELOPMENT

UNIT ,I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNIT, II

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNIT, III

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOSTates, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNIT, V

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes.DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview.GROUP DISCUSSION, Meaning, Personality traits required for Group

Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphthi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18,06,2014
1,L1	PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self,monitor, Self –monitoring
	Job performance
6,IT,I	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude
13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test – I(30/7/2014)

17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team
20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function
22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress
39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics
45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII(18/8/2014)
48	Test Paper distribution and result analysis
49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins

56	Internal Test- III(15/9/2014)
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test(24/10/2014)
60	Feedback of the Course, analysis and report preparation
	Last working Day 31,10,2014

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor –
CO2	Table manner and Do’s And Don’t’s
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

- # Blended Learning : using PPT, video, library resources, ICT techniques, E,learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Advanced Financial Accounting-I
Course Code	GMCO31
Class	II Year
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	4
Hours Per Week	5/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 Units X14Hrs per Unit =80Hrs)	

Course Objectives

1. To understand the concept of branch accounting.
- 2.To know the factors for departmental transfer.
3. To identify the payments of installment system and hire purchase system
4. To acquire conceptual knowledge of advanced financial accounting.
5. To impart skills for recording various kinds of payment of accounts..

II B.Com – III Semester Part III Core Subjects-(3courses) CORE –I -
ADVANCED FINANCIAL ACCOUNTING I

UNIT –I Branch accounting – Meaning-Types of Branches-Debtor's system -
Invoice price Method (excluding stock and debtors system)

Unit - II Departmental accounts- Meaning – Difference between branch and department accounts- Departmental trading and profit and loss accounts- Basis for allocation of expenses- Departmental transfer at invoice price

Unit III Hire purchase and installment system-Calculation of cash price and interest- Default and Repossession.- difference between Hire purchase and Installment system-interest suspense account

Unit - IV Royalty account-Meaning-Minimum rent-Short working- Types of recoupment – strike and lockout.

Unit – V Insolvency accounts- insolvency of an individual– statement of affairs- Deficiency account.

Theory: 40 marks; Problem: 60 marks Text &Reference Advanced Accountancy – Dr. M. A. Arulanandam& K.S. Raman – Himalaya Publishing House R.L. Gupta and RAdhaswamy – sultan Chand & Sons, New Delhi Advanced Accountancy – M.C. Shukhla& T.S. Grewal – S.Chand& Company, New Delhi Advanced Accountancy – S.P. Jain & K.L Narang, Kalyani Publishers, New Delhi

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1	Unit I Branch Accounting- definition-meaning, features of branch accounting,
2	Advantages and limitations of branch accounting,
3	Functions of branch accounting,
4	Journal entries of branch accounting,
5	Debtor's system of branch accounting,
6	Simple problems of branch accounting,

7	Simple problems of branch accounting
8	Simple problems of branch accounting
9	Definition-meaning, function of departmental accounting,
10	Journal entries of departmental accounting,
11	Ledger account format for departmental accounting,
12	Simple problems of departmental accounting
13	Simple problems of departmental accounting
14	Simple problems of departmental accounting
15	Concept of departmental transfer
16	Simple problems relating to departmental accounts transfer
17	Simple problems relating to departmental accounts transfer
18	Simple problems relating to departmental accounts transfer
19	Group discussion and object type question and answer.
	I Intrnal Test 30-07-2014
20	Class test unit I
21	Unit II – contract account definition-meaning, features of contract account
22	In complete contract accounts, workin progress
23	Simple problems relating to contract accounts
24	Simple problems relating to contract accounts
25	Simple problems relating to contract accounts
26	Farm accounting : definition-meaning, features of Farm accounting
27	Simple problems to Farm accounting
28	Simple problems to Farm accounting
29	Simple problems to Farm accounting
30	Group discussion and object type question and answer.
31	Class test unit II
32	Unit III- Hire Purchase and Installment system : definition-meaning, features of Hire Purchase

33	Accounting treatment for Hire Purchase system
34	Calculation of interest
35	Default and repossession
36	Journal entries of Hire Purchase system
37	Simple problems relating to Hire Purchase system
38	Simple problems relating to Hire Purchase system
39	Simple problems relating to Hire Purchase system
40	Simple problems relating to Hire Purchase system
	II Internal Test 18-08-2014
41	When rate of interest is not given - Simple problems relating to Hire Purchase system
42	Calculations of depreciation
43	Partial repossession
44	Hire Purchase trading account (1) debtors method
45	Installment system – purchase
46	Installment system to Simple problems
47	Installment system to Simple problems
48	Installment system to Simple problems
49	Installment system to Simple problems
50	Group discussion and object type question and answer.
51	Class test unit III
52	Unit IV –Royalty account definition-meaning, features of Royalty account
53	Royalty account journal entries
54	Sublease

55	Fixed recoupment of short workings
III Internal Test 15-09-2014	
56	Royalty account to Simple problems
57	Royalty account to Simple problems
58	Royalty account to Simple problems
59	Royalty account to Simple problems
60	Minimum rent due to stoppage of work
61	Group discussion and object type question and answer.
62	Class test unit IV
63	Unit V insolvency account: definition-meaning, features of insolvency account
64	Distinction between insolvency of an individual and partnership firm
65	Statement of affairs and deficiency account, Form of Statement of affairs
Model Test 24-10-2014	
Last Working day on 31.10.2014	

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Assignment I distinction between branch accounting and departmental accounts
CO2	Work out first internal question paper
CO3	Work out second internal question paper
CO4	Work out third internal question paper
CO5	Assignment II farm accounting
CO6	Assignment III previous year question paper – solved problems

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HODSignature

Staff

Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	BUSINESS ECONOMICS
Course Code	GACO11(Allied-I)
Class	First Year (2014-2015)
Semester	I
Staff Name	Dr. B. Felix Francy
Credits	4
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs(30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 Units X14Hrs per Unit =80 Hrs)	

Course Objectives

- 1.To identify the role of supply and demand in a market economy.
2. To enhance knowledge on recent economic trends.
3. To understand the concept of production analysis.

I.B.Com (I Semester)-Under CBCS PART III –Allied Subjects (One Course)

BUSINESS ECONOMICS

Unit I: Subject matter of Economics-Definition and Meaning of Business Economics Basic Concepts- Importance and limitations of Business Economics- Goods-Types of Goods-Wants-Law of Diminishing Utility-Consumer surplus.

Unit II: Demand Analysis: Meaning –Kinds of Demand-Law of Demand-Determination of Demand-Types of Demand-Elasticity of Demand-Meaning-Price Elasticity-Income Elasticity-Cross Elasticity-Types-Methods of Measuring Elasticity of Demand-Demand Forecasting.

Unit III: Production Analysis: Meaning of Production-Factors of Production-Production Function-Isoquants-Laws of Returns-Law of Variable Proportions>Returns to scale Economies and Diseconomies-Cost of Production-Short run and Long run-Cost Curves Optimum Firm

Unit IV: Pricing of the Product: Pricing in Perfect Competition-Monopoly-Monopolistic Competition-Oligopoly- Imperfect Competition-Pricing Policy-Objectives-factors influencing Pricing Policy Various Pricing methods-Pricing of new products

Unit V: Profit Analysis: Profit-Functions of Profit-Profit Policy-Meaning-Break even Analysis-Break even Point-Assumptions-Limitations-Uses-Profit Forecasting Methods.

Text & Reference Books: 1. Managerial Economics-R,L Varshney & K.L. Maheswary-S.Chand & CO. New Delhi 2. Economic Analysis-K.P.M.Sunderam & E.N.Sunderam- S.Chand & Sons, New Delhi 3. Business Economics by Bani Mazumdar & V.G.Mankar-Himalaya Publishing House, Bombay. 4. Business Economics A.R.Arya-V.V.Ramamoorthy-Tata McGraw Hill Companies.

I B. COM (I SEMESTER) – UNDER CBCS PART III – MAJOR CORE -1

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester begins on 18/06/2014
1	Bridge course
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Bridge course
8	Bridge course
9	Bridge course
10	Bridge course
11	Bridge course
12	Bridge course
13	Significance of Economics
14	Subject matter of Economics
15	Role of business economics in decision making
16	Role and responsibilities of a business economist
17	Internal Test - I (30/7/2014)
18	Group discussion

19	Unit – II Consumption and Demand analysis
20	Business significance of Consumption and demand
21	Definition of consumption and Demand analysis
22	Assumption of demand analysis
23	Demand determinants
24	Law of demand
25	Demand curves
26	Types of demand
27	Concept of elasticity
28	Methods of measuring price
29	Elasticity of demand
30	Relationship between price elasticity and sales revenue
31	Internal Test – II (18/8/2014)
	Group discussion
32	Unit –III Production Analysis
33	Definition of production analysis
34	Assumption of analysis
35	Features of Product analysis
36	Factors of Production
37	Factors of Production characteristics
38	Production analysis
39	Production possibility curves
40	Concepts of total product
41	Average product of Production Analysis
42	Marginal product of Production Analysis
43	Fixed factors of Production Analysis
44	Variable factors of Production Analysis
45	Classical and Modern approaches to the law of variable proportions

46	Law of returns to scale of Production Analysis
47	Economics and diseconomies of scale of Production Analysis
48	Internal Test – III
49	Group discussion
50	Unit – IV Supply and cost analysis
51	Introduction of supply and cost analysis
52	Definition of supply and cost analysis
53	Features of supply and cost analysis
54	Factors affecting supply
55	Law of supply
56	Elasticity of supply
57	Types of elasticity of supply
58	Cost of production
59	Concepts of cost
60	Sunk cost
61	Future cost
62	Direct cost
63	Indirect cost
64	Cost curves
65	Total cost curves
66	Average Cost curves
67	Marginal cost curves
68	Relationship of MC to AC
69	Fixed cost curves
70	Variable cost curves
71	Revision Test – IV
72	Group discussion
73	Unit – V Price and output decisions in various market forms
74	Introduction on price and output decision
75	Definition of price and output decision
76	Assumption of price and output decision

77	Role of Time in determining the value of products
78	Equilibrium conditions of a firm
79	Industry under various market forms
80	Features of price determination
81	Definition of determination
82	Price determination
83	Output determination
84	Meaning and definition of Perfect Market and imperfect market
85	Factors of Perfect Market and imperfect market
86	Internal Test – III 15/9/2014)
87	Group discussion
88	Revision of previous year question paper
89	Model test (24/10/2014)
90	Last working Day 31/10/2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.
Experimental Learning	
EL1	Assignment 1 Role of business economics in decision making
EL2	Assignment 1I classification of demand
EL3	Assignment 1II Factors of Production

EL4	Assignment 1V kinds of cost
	Assignment V fixation of product price
Integrated Activity	Album - process of production.
IA1	News Paper cutting - fluctuating gold price
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	GMCO41
Class	II year
Semester	4
Staff Name	Dr.B.Felix Francy
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016)	
Model Test: 3 Hrs (11.04.2016)	

Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)

Course objectives:

1. To provide accounting for contract accounts. financial instruments and deferred taxation.
2. To inculcate Introduction. Accounting for partnership firms.

Advanced Financial Accounting – II

Unit – I Contract Account – Work Uncertified – Work certified – Work in Progress – Profit on Completed contracts – Profit on Income Contracts – Contracts – Cost plus Contract – Farm Accounting.

Unit – II Partnership account – Partner’s Capital and Current account – Profit and loss Appropriation account.

Unit – III Admission of the Partner – New ratio – Gaining ratio – treatment of goodwill – revaluation account – Memorandum revaluation account – Balance Sheet after Adjustment.

Unit – IV Retirement of a Partner – Sacrificing ratio – Settlement of retiring Partners loan account – death – Joint Life Policy – Settlement of executor’s account – Amalgamation – Sale of Partnership firms.

Unit – V Dissolution of a Firm – realization account – Conversion of a firm into a Company – Insolvency of a Partner – two Partners, Garner Vs Murray, Insolvency of all Partners.

Gradual relation of assets – Piece meal distribution – Proportionate Capital method – Maximum Loss Method.

Text & Reference Books:

6. Advanced Accountancy – S.P. Jain & K.L. Narang – Kalyani Publishers, New Delhi.
7. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sultan Chand & Sons, New Delhi.
8. Advanced Accountancy – M.C. Shukla and T.S. Grewal – Sultan Chand & Co, New Delhi.
9. Advanced Accountancy – Dr. M. A. Arulanandam & K.S. Raman – Himalaya Publishing House, Mumbai.
10. Advanced Accountancy, S.P. Jain & K.L. Narang. Kalyani Publishers. NBew Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	Contract Account Introduction
3	Complete Contract Problem
4	Complete Contract Problem
5	Incomplete contract problem
6	Incomplete contract problem
7	Incomplete contract problem
8	Incomplete contract problem
9	Incomplete contract problem
10	Incomplete contract problem
11	Incomplete contract problem
12	Incomplete contract problem
13	Cost Plus Contract Problem
14	Cost Plus Contract Problem
15	Cost Plus Contract Problem
16	Cost Plus Contract Problem
17	Form Accounting Introduction
18	Form Accounting Problem
19	Form Accounting Problem
20	Form Accounting Problem
21	Partnership Account Introduction
22	Partnership Deed Types of Partner
23	Internal Test-I (25-01-2016)
24	Partners Capital Accounts Problem
25	Partners Capital Accounts Problem
26	Test Paper distribution and result analysis
27	Partners Capital Accounts Problem
28	Partners Capital Accounts Problem
29	Profit & Loss Appropriation Account Problem
30	Profit & Loss Appropriation Account Problem
31	Profit & Loss Appropriation Account Problem
32	Profit & Loss Appropriation Account Problem
33	Profit & Loss Appropriation Account Problem
34	Profit & Loss Appropriation Account Problem
35	Cell function
36	Admission of a Partner Introduction
37	General Reserve Account
38	Ratio
39	Ratio

40	Ratio
41	Treatment of Goodwill
42	Treatment of Goodwill
43	Treatment of Goodwill
44	Revaluation Accounts
45	Revaluation Accounts
46	Revaluation Accounts
47	Internal Test II (22-02-2016)
48	Admission of a Partner Advance Problem
49	Admission of a Partner Advance Problem
50	Test Paper distribution and result analysis
51	Admission of a Partner Advance Problem
52	Admission of a Partner Advance Problem
53	Admission of a Partner Advance Problem
54	Admission of a Partner Advance Problem
55	Retirement of a Partner
56	Sacrificing ratio
57	Retirement of a Partner Advanced Problem
58	Retirement of a Partner Advanced Problem
59	Retirement of a Partner Advanced Problem
60	Jiont Life Policy Problem
61	Jiont Life Policy Problem
62	Jiont Life Policy Problem
63	Settlement of executors Account
64	Settlement of executors Account
65	Amalgamation of a Partner
66	Amalgamation of a Partner
67	Amalgamation of a Partner
68	Amalgamation of a Partner
69	Sale of Partnership firms Problem
70	Sale of Partnership firms Problem
71	Sale of Partnership firms Problem
72	Dissolution of a Firm Introduction
73	realization account Problem
74	realization account Problem
75	Conversion of a firm in to a company
76	Conversion of a firm in to a company
77	Insolvency of a Partner
78	Insolvency of a Partner
79	Internal Test III (28-03-2016)
80	Garner vs murray Modal
81	Garner vs murray Modal

82	Test Paper distribution and result analysis
83	Piece meal distribution
84	Piece meal distribution
85	Piece meal distribution
86	Capital Method
87	Maximum loss method
88	Maximum loss method
89	Model Test (11-04-2016)
90	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<ADVANCED FINANCIAL ACCOUTING-II>”
CO1	1. Student can able to make necessary journal entries in the books of record under hire purchase method.
CO2	2. Able to maintain royalty and joint venture accounts.
CO3	3. Easily examine the dissolution of partnership.
CO4	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
CO5	Prepare financial accounts for partnership firms in different situations of admission,
CO6	retirement, death and insolvency of the partners.
CO7	<input type="checkbox"/> Prepare financial statements for partnership firm on dissolution of the firm.
CO8	<input type="checkbox"/> Employ critical thinking skills to understand the difference between the dissolution of the
CO9	firm and dissolution of partnership.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-16)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Auditing
Course Code	JMCO 64
Class	III year
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learn Auditing practices in india.
- To understand auditing procedures

Syllabus

III B. COM (VI SEMESTER) –PART III –CORE - 4 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing– advantages – limitations – audit programme – audit working papers – preliminaries before audit – test checking and routine checking (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check- internal check regarding cash, purchases, purchase returns, sales and sales returns. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification of assets and liabilities- meaning- classification of assets– verification of different types of assets – verification of liabilities. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report content- kinds of auditor’s report- general considerations for drafting report. (10 hours)

Text Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 02/12/2015
1-L1	Unit – I Introduction – Meaning of Audit
2-L2	Objectives of Audit
3- L3	Difference between accountancy and Auditing
4-L4	Advantages of Audit
5-L5	Difference between Book keeping, Accountancy and Auditing
6-L6	Qualities of an auditor
7-L7	Types of auditor
8-L8	Limitations of audit
9-L9	Fraud – Meaning
10-P1	Types of fraud
11-L10	Objectives of Government Audit
12-L11	Features of Internal audit
13-L12	Scope and objects of Internal auditing
14-L13	Audit programme
15-L14	Types of audit programme
16-L15	Audit working papers
17-L16	Different between the audit of a limited company and audit of a partnership firm
18-L17	Preliminaries before audit
19-L18	Unit – II Internal check
20-L19	Definition – Division of internal control
21-L20	Characteristics of good internal control
22-L21	Objectives of good internal control
23-L22	Limitations of internal control
24-L23	Different between internal control and internal audit
	Internal Test I 25.01.2016
25-L24	Advantages of internal check
26-IT-1	Disadvantages of internal check
27-L25	Duties of an auditor as regards Internal check system
28-L26	Features of good internal check system
29-L27	Internal check as regard cash
30-L28	Internal check as regard wages
31- L29	Internal check regarding purchases
32- L30	Internal check regarding sales
33- L31	Internal check regarding stores

34-P2	Internal check regarding purchase return
35- L32	Internal check regarding sales return
36- L33	Fundamental principles of internal check
37- L34	Internal control questionnaire
38- L35	Unit – III Vouching – Meaning of vouching
39- L36	Definition of vouching
40- L37	Objects of vouching
41- L38	Importance of vouching
42- L39	Features of vouching
43- L40	Vouchers – Meanings
44- L41	Definition vouchers
45- L42	Types of vouchers
46- L43	Features of voucher
47- L44	Precautions to be taken by the auditor while examining vouchers
48- L45	Vouching of cash book
49- L46	Vouching of cash payments
50- L47	Capital Expenditure
51- P3	Travelling allowances
52- L48	Vouching of various transactions
53- L49	Journal proper
54- L50	Bought ledger – sales ledger
55- L51	Vouching of Impersonal Ledger
56-L52	Unpaid expenses or outstanding expenses
57-L53	Outstanding rent – rates and taxes – Audit fees – Freight and Carriage
58-L54	Unit – IV Verification of Assets and Liabilities
59-IT-II	Meanings of Verification
	Internal Test-II 22.02.2016
60- L55	Classification of assets
61- L56	Verification of assets involves – Verification of Liabilities
62- L57	Features of liability
63- L58	Kinds of liability
64- L59	Objects of verification
65- L60	Valuation – Meaning
66- L61	Definition of Valuation
67- L62	Prices used in valuation of assets
68- L63	Verification of different types of assets
69- L64	Freehold land – Freehold Building – Leasehold property – Plant & Machinery
70- L65	Furniture, fixture and fittings – Patents – Copyrights
71- L66	Investment – Stock in trade
72- L67	Different ways of expressing market price
73- L68	Outstanding expenses – contingent liabilities
74-P4	Income received in advance – Patent Rights and trade marks
75- L69	Valuation of Investment – stock in trade and book debts
76- L70	Unit – V Company Audit
77- L71	Appointment is in order
78- L72	Inspection of documents books and returns and Removal of an auditor
79- L73	Qualifications of an auditor

	Internal Test-III 28.03.2016
80- L74	Disqualifications of an auditor and Company auditor – Appointment
81- L75	Debate on The Current Model of Auditor Reporting—the Auditor’s Opinion
82-IT-III	Auditor’s opinion on the financial statements
83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Test Paper distribution and result analysis
85- L78	Revision unit I
86- L79	Revision unit II
87-MT	Revision unit III
88-MT	Revision unit IV
89-MT	Revision unit V
90-L-80	Model test paper distribution and previous year university question paper discussion
	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Value based education
Course Code	GVBE21(Part-IV)
Class	I year (2015-2016)
Semester	Even
Staff Name	Dr. B. Felix Francy
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Value Based Education Syllabus (For all UG Courses)

II Semester

Course Objectives

- To enable the students to understand the social realities
- To inculcate an essential value system towards building a health society.
- To understand the moral values and ethics of human life.

Syllabus

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumerist culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begins on (2-12-2015)
1	Unit – I Definition of social justice , need of social justice
2	Parameters of social justice – factors responsible for social injustice
3	Caste and gender – contribution of social reformers.
4	Concept of Human Rights – Principles of human rights
5	Human rights and Indian constitution – Rights of Women and children
6	Violence against women – Rights of marginalized People
7	Like women, children, dalits, minorities, physically challenged etc
8	Social issues – causes and magnitude
9	Alcoholism, drug addiction, poverty, unemployment etc
10	Communal harmony – Concept of communal harmony – religion and its place in public in public domain
	Internal test I (25-01-2016)
11	Separation of religion from politics – secularism role of civil society
12	Mass media – functions of media education – characteristics – need and purpose of media literacy
13	Effects and influence – youth and children – media power – social cultural and political consequences
14	Mass mediated culture – consumerist culture – Globalization
15	New media – prospects and challenges
16	Personal values – family values – social values - cultural values
17	Professional values – and overall ethics – duties and responsibilities
18	Group discussion about the role of family
19	Globalisation
20	Introduction to Values, Meaning
	Internal test II (22-02-2016)
21	Classification of Various values
22	Ethics Responsibilities
23	Ethics Duties
24	Globalisation
	Internal test III (28-03-2016)
25	Revision unit I
26	Revision unit II
27	Revision unit III
28	Revision unit VI
29	Revision unit V

	Model test (11-04-2016)
30	Last Working day on (22-04-2016)

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year 2015 - 2016
Semester	Odd
Staff Name	Dr.B.FelixFrancy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem	

Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015)

Model Test-3 Hrs (16.10.2015)

Dept. Meetings,2 Hrs

College Meetings,2 Hrs

Remaining 50 Hrs (5 units; 10×5=50; 10Hrs /unit)

Objectives: 1. to create self-awareness among the students.

2. To create a knowledge about behavior.

3. To develop team building capacity among students in the society.

Syllabus PERSONALITY DEVELOPMENT

UNIT I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNITII

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNITIII

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOSstates, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNITV

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes.DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview.GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW,

Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1,L1	PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self,monitor, Self –monitoring
	Job performance
6,IT,I	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude
13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test – I(20.07.2015)
17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team

20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function
22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress
39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics
45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII(31.08.2015)
48	Test Paper distribution and result analysis
49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins
56	Internal Test- III(05.10.2015)
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test(16.10.2015)
60	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor –
CO2	Table manner and Do’s And Don’t’s
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Advanced Financial Accounting-I
Course Code	GMCO41
Class	II Year
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	4
Hours Per Week	5/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test: 3 Hrs(16.10.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 Units X14Hrs per Unit =80Hrs)	

Course Objectives

1. To understand the concept of branch accounting.
- 2.To know the factors for departmental transfer.
3. To identify the payments of installment system and hire purchase system
4. To acquire conceptual knowledge of advanced financial accounting.
5. To impart skills for recording various kinds of payment of accounts..

II B.Com – III Semester Part III Core Subjects-(3courses) CORE –I -
ADVANCED FINANCIAL ACCOUNTING I

UNIT –I Branch accounting – Meaning-Types of Branches-Debtor’s system - Invoice price Method (excluding stock and debtors system)

Unit - II Departmental accounts- Meaning – Difference between branch and department accounts- Departmental trading and profit and loss accounts- Basis for allocation of expenses- Departmental transfer at invoice price

Unit III Hire purchase and installment system-Calculation of cash price and interest- Default and Repossession.- difference between Hire purchase and Installment system-interest suspense account

Unit - IV Royalty account-Meaning-Minimum rent-Short working- Types of recoupment – strike and lockout.

Unit – V Insolvency accounts- insolvency of an individual– statement of affairs- Deficiency account.

Theory: 40 marks; Problem: 60 marks Text &Reference Advanced Accountancy – Dr. M. A. Arulanandam& K.S. Raman – Himalaya Publishing House R.L. Gupta and RAdhaswamy – sultan Chand & Sons, New Delhi Advanced Accountancy – M.C. Shukhla& T.S. Grewal – S.Chand& Company, New Delhi Advanced Accountancy – S.P. Jain & K.L Narang, Kalyani Publishers, New Delhi

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester Begin on 18.06.2015
1	Unit I Branch Accounting- definition-meaning, features of branch accounting,
2	Advantages and limitations of branch accounting,
3	Functions of branch accounting,
4	Journal entries of branch accounting,
5	Debtor’s system of branch accounting,

6	Simple problems of branch accounting,
7	Simple problems of branch accounting
8	Simple problems of branch accounting
9	Definition-meaning, function of departmental accounting,
10	Journal entries of departmental accounting,
11	Ledger account format for departmental accounting,
12	Simple problems of departmental accounting
13	Simple problems of departmental accounting
14	Simple problems of departmental accounting
15	Concept of departmental transfer
16	Simple problems relating to departmental accounts transfer
17	Simple problems relating to departmental accounts transfer
18	Simple problems relating to departmental accounts transfer
19	Group discussion and object type question and answer.
20	INTERNAL TEST I (20.07.2015)
21	Unit II – contract account definition-meaning, features of contract account
22	In complete contract accounts, workin progress
23	Simple problems relating to contract accounts
24	Simple problems relating to contract accounts
25	Simple problems relating to contract accounts
26	Farm accounting : definition-meaning, features of Farm accounting
27	Simple problems to Farm accounting
28	Simple problems to Farm accounting
29	Simple problems to Farm accounting
30	Group discussion and object type question and answer.
31	Class test unit I
32	Unit III- Hire Purchase and Installment system : definition-meaning, features of Hire Purchase

33	Accounting treatment for Hire Purchase system
34	Calculation of interest
35	Default and repossession
	I Internal Test-20-07-201
36	Journal entries of Hire Purchase system
37	Simple problems relating to Hire Purchase system
38	Simple problems relating to Hire Purchase system
39	Simple problems relating to Hire Purchase system
40	Simple problems relating to Hire Purchase system
41	When rate of interest is not given - Simple problems relating to Hire Purchase system
42	Calculations of depreciation
43	Partial repossession
44	Hire Purchase trading account (1) debtors method
45	Installment system – purchase
46	Installment system to Simple problems
47	Installment system to Simple problems
48	Installment system to Simple problems
49	Installment system to Simple problems
50	Group discussion and object type question and answer.
51	CLASS TEST
52	Unit IV –Royalty account definition-meaning, features of Royalty account
53	Royalty account journal entries

54	Sublease
55	Fixed recoupment of short workings
	II Internal Test 31-08-2015
56	Royalty account to Simple problems
57	Royalty account to Simple problems
58	Royalty account to Simple problems
59	Royalty account to Simple problems
60	Minimum rent due to stoppage of work
61	Group discussion and object type question and answer.
62	Class test unit IV
63	Unit Vinsolvency account: definition-meaning,
64	features of insolvency account
65	Distinction between insolvency of an individual and partnership firm
66	Statement of affairs and deficiency account
67	Form of Statement of affairs
68	Points to be note for preparation of Statement of affairs
69	Calculation of preferential creditors.
70	Simple problems relating to insolvency account
71	Simple problems relating to insolvency account
72	Simple problems relating to insolvency account
73	Simple problems relating to insolvency account
74	Group discussion and object type question and answer.
75	INTERNAL TEST III (05.10.2015)
76	Revision unit I
77	Revision unit II
78	Revision unit III
79	Revision unit IV

80	Last working Day 30/10/2016
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Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Assignment I distinction between branch accounting and departmental accounts
CO2	Work out first internal question paper
CO3	Work out second internal question paper
CO4	Work out third internal question paper
CO5	Assignment II farm accounting
CO6	Assignment III previous year question paper – solved problems

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD

Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year 2015 - 2016
Semester	Odd
Staff Name	Dr.B.FelixFrancy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings,2 Hrs College Meetings,2 Hrs Remaining 50 Hrs (5 units; 10×5=50; 10Hrs /unit)	

Objectives: 1. to create self-awareness among the students.

2. To create a knowledge about behavior.

3. To develop team building capacity among students in the society.

Syllabus PERSONALITY DEVELOPMENT

UNIT I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNITII

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNITIII

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership,

Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOStates, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNITV

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes.DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview.GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1,L1	PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self,monitor, Self –monitoring

	Job performance
6,IT,I	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude
13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test – I(20.07.2015)
17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team
20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function
22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress
39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics

45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII(31.08.2015)
48	Test Paper distribution and result analysis
49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins
56	Internal Test- III(05.10.2015)
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test(16.10.2015)
60	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor –
CO2	Table manner and Do’s And Don’t’s
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	AUDITING
Course Code	GMCO63
Class	III year (2016-2017)
Semester	Even
Staff Name	Dr. B. Felix Francy
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Syllabus

III B. COM (VI SEMESTER) –PART III –CORE - 4 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing– advantages – limitations – audit programme – audit working papers – preliminaries before audit – test checking and routine checking (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check- internal check regarding cash, purchases, purchase returns, sales and sales returns. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification of assets and liabilities- meaning- classification of assets– verification of different types of assets – verification of liabilities. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor's report content- kinds of auditor's report- general considerations for drafting report. (10 hours)

Text Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 01/12/2016
1-L1	Unit I: Introduction
2-L2	meaning
3- L3	objectives
4-L4	difference between accountancy and Auditing
5-L5	advantages and disadvantages
6-L6	limitations
7-L7	audit programme
8-L8	audit working papers
9-L9	preliminaries before audit .
10-P1	debate on audit programme
11-L10	test checking and routine checking
12-L11	Unit II: Internal check
13-L12	meaning
14-L13	objectives
15-L14	difference between internal control and internal audit
16-L15	Advantages of Internal check
17-L16	disadvantages of internal check
18-L17	Internal check regarding cash, purchases, purchase return
19-L18	Internal check regarding sales and sales returns
20-L19	Unit III: Vouching
21-L20	meaning
22-L21	objects
23-L22	College level meeting/Cell function
	importance of vouchers
24-L23	Internal Test I begins
25-L24	Unit IV: Verification and valuation of assets and liabilities
26-IT-1	Internal Test-I 24.01.2017
27-L25	classification of assets
28-L26	verification of different types of assets
29-L27	valuation of investment,
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Land building ,furniture etc.,
32- L30	Book debts,loan, advances and invetments
33- L31	Cash in hand and cash at bank
34-P2	College level meeting/Cell function
35- L32	Verification of liabilities
36- L33	Debenture, trade creditors, bills payable and loans

37- L34	Outstanding expenses and contingent liabilities
38- L35	Unit V: Company auditor
39- L36	appointment of a company auditor
40- L37	qualification and disqualification
41- L38	Removal of an auditor.
42- L39	Company auditor report
43- L40	Types of reports
44- L41	Rendering of reports
45- L42	Debate on reports
46- L43	General consideration for drafting reports
47- L44	Contents of auditors reports
48- L45	Extent of reliability
49- L46	Auditors matters in the auditor's report under manufacturing and other companies
50- L47	Liabilities of auditors
51- P3	Department Seminar
52- L48	Nature of liabilities
53- L49	Civil liability
54- L50	Criminal liability
55- L51	Contractual liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Statutory liability
58-L54	Liability towards third parties
59-IT-II	Internal Test-II 24.02.2017
60- L55	Liability for unlawful acts of the client
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Liability to article clerks
63- L58	Debate on internal auditor
64- L59	Debate on external auditor
65- L60	Debate on audit programmes
66- L61	Debate on government auditor
67- L62	Company auditor programmes
68- L63	Debate on auditor comment
69- L64	Debate on Company returns filing system
70- L65	Debate about the role auditor's play in uncovering fraud. But what exactly constitutes 'fraud'
71- L66	Debating Audit Expectations
72- L67	Debate on public sector audit role
73- L68	Role of audit in economic growth
74-P4	College level meeting/ function
75- L69	Identification of User Needs Relating to Auditor Reporting
76- L70	Information Concerning the Audit of an Entity's Financial Statements
77- L71	Information Concerning the Audited Entity
78- L72	Analysis of User Needs Relating to Auditor Reporting
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins

80- L74	Debate on The Current Model of Auditor Reporting—the Auditor’s Opinion
81- L75	Auditor’s opinion on the financial statements
82-IT-III	Internal Test-III 23.03.2017
83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Test Paper distribution and result analysis
85- L78	Revision unit I
	Revision unit II
86- L79	Revision unit III
87-MT	Revision unit IV
88-MT	Revision unit V
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Value based education
Course Code	JVBE21
Class	I year (2016-2017)
Semester	Even
Staff Name	Dr. B. Felix Francy
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Value Based Education Syllabus (For all UG Courses)

II Semester

Course Objectives

- To enable the students to understand the social realities
- To inculcate an essential value system towards building a health society.
- To understand the moral values and ethics of human life.

Syllabus

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begins on (01.12.2016)
1	Unit – I Definition of social justice , need of social justice
2	Parameters of social justice – factors responsible for social injustice
3	Caste and gender – contribution of social reformers.
4	Concept of Human Rights – Principles of human rights
5	Human rights and Indian constitution – Rights of Women and children
6	Violence against women – Rights of marginalized People
7	Like women, children, dalits, minorities, physically challenged etc
8	Social issues – causes and magnitude
9	Alcoholism, drug addiction, poverty, unemployment etc
10	Communal harmony – Concept of communal harmony – religion and its place in public in public domain
	Internal test I (24.01.2017)
11	Separation of religion from politics – secularism role of civil society
12	Mass media – functions of media education – characteristics – need and purpose of media literacy
13	Effects and influence – youth and children – media power – social cultural and political consequences
14	Mass mediated culture – consumerist culture – Globalization
15	New media – prospects and challenges

16	Personal values – family values – social values - cultural values
17	Professional values – and overall ethics – duties and responsibilities
18	Group discussion about the role of family
19	Family structure.
	Internal test II (24.02.2017)
20	Introduction to Values, Meaning
21	Classification of Various values
22	Ethics Responsibilities
23	Ethics Duties
	Internal test III (23.03.2017)
24	Globalisation
25	Revision unit I
26	Revision unit II
27	Revision unit III
28	Revision unit IV
29	Revision unit V
	Model test (05.04.2017)
	Last Working day on 21.04.2017

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Advanced Financial Accounting-II
Course Code	JMCO41 -Core-I (Part-III)
Class	Second Year
Semester	IV
Staff Name	Dr.B. Felix Francy
Credits	4
Hours Per Week	5/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test: 3 Hrs (05.04.2017) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

1. To understand the nature and system of accounting followed in partnership firm.
2. to know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. to know the procedures to be followed at the time of dissolution of partnership business.

Syllabus **Advanced Financial Accounting – II**

Unit – I Contract Account – Work Uncertified – Work certified – Work in Progress – Profit on Completed contracts – Profit on Income Contracts – Contracts – Cost plus Contract – Farm Accounting.

Unit – II Partnership account – Partner's Capital and Current account – Profit and loss Appropriation account.

Unit – III Admission of the Partner – New ratio – Gaining ratio – treatment of goodwill – revaluation account – Memorandum revaluation account – Balance Sheet after Adjustment.

Unit – IV Retirement of a Partner – Sacrificing ratio – Settlement of retiring Partners loan account – death – Joint Life Policy – Settlement of executor’s account – Amalgation – Sale of Partnership firms.

Unit – V Dissolution of a Firm – realization account – Conversion of a firm into a Company – Insolvency of a Partner – two Partners, Garner Vs Murray, Insolvency of all Partners. Gradual relation of assets – Piece meal distribution – Proportionate Capital method – Maximum Loss Method.

Text & Reference Books:

1. Advanced Accountancy – S.P. Jain & K.L. Narang – Kalyani Publishers, New Delhi.
2. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy – M.C. Shukla and T.S. Grewal – Sultan Chand & Co, New Delhi.
4. Advanced Accountancy – Dr. M. A. Arulanandam & K.S. Raman – Himalaya Publishing House, Mumbai.
5. Advanced Accountancy, S.P. Jain & K.L. Narang. Kalyani Publishers. NBew Delhi.

Course Calendar

Hours Allotment	Class Schedule
	Even Semester begins on 01/12/2016
1	Unit I - partnership accounts Definition-meaning, features of partnership function of partners
2	Accounting treatment for partnership accounts
3	Capital account, profit and loss appropriation account,
4	Preparation of profit and loss appropriation account,
5	Past adjustments
6	Treatment of goodwill
7	Advanced of problems – partnership firm
8	Advanced of problems - partnership firm

9	Class test unit I
10	Group study for solving problems
11	Unit II - admission of a partner - Definition-meaning, features of admission of a partner
12	Accounting treatment for admission of a partner
13	Determinations of new profits sharing ratio
14	Treatment of goodwill – simple problems
15	Adjustment of capitals between partners
16	Advanced of problems – admission of a partner
17	Advanced of problems – admission of a partner
18	Advanced of problems – admission of a partner
19	Class test unit II
20	Group study for solving problems
21	Unit III - retirement or death of a partner- Definition-meaning, features of retirement of a partner
22	Accounting treatment for retirement of a partner
23	Determinations of profits sharing ratio
	Internal test I (24.01.2017)
24	Treatment of goodwill – simple problems
25	Adjustment of capitals between partners
26	Advanced of problems –retired a partner
27	Advanced of problems – retired of a partner
28	Advanced of problems – retired of a partner
29	Definition-meaning, features of death of a partner
30	Profit up to the date of death
31	Joint life policy
32	Treatment of Joint life policy
33	Method I Advanced of problems
34	Method I Advanced of problems

35	Method I Advanced of problems
36	Method I Advanced of problems
37	Method II Advanced of problems
38	Method I I Advanced of problems
39	Method II Advanced of problems
40	Method I I Advanced of problems
41	Method II Advanced of problems
42	Method I I Advanced of problems
43	Method II/ I Advanced of problems
44	Method II/ I Advanced of problems
45	Method II/ I Advanced of problems
46	Method II/ I Advanced of problems
47	Policy as an assets
	Internal test II (24.02.2017)
48	Unit IV dissolution of a firm : Definition-meaning, features of dissolution of a firm
49	Circumstances of dissolution of a firm
50	Settlement of accounts
51	Accounting procedure on dissolution
52	Partnership capital account and cash account
53	Journal entries of dissolution
54	Advanced of problems - dissolution
55	Advanced of problems - dissolution
56	Advanced of problems - dissolution
57	Advanced of problems - dissolution
58	Advanced of problems - dissolution
59	Advanced of problems - dissolution
60	Advanced of problems - dissolution
61	Garner vs Murray rule
62	Class test unit II
63	Group study for solving problems
64	Unit V - Amalgamation of firm ; Definition-meaning, features of Amalgamation of

	a firm
65	Capital ratio
66	Advanced of problems - Amalgamation
67	Advanced of problems - Amalgamation
68	Advanced of problems - Amalgamation
69	Advanced of problems - Amalgamation
70	Sale to a company
71	Advanced of problems Sale to a company
72	Gradual realization of assets and piece meal distribution
73	Advanced of problems - Gradual realization of assets and piece meal distribution
74	Gradual realization of assets and piece meal distribution- advanced problems
75	Gradual realization of assets and piece meal distribution advanced problems
76	Piece meal distribution
77	Piece meal distribution
78	Piece meal distribution
79	Capital Method
	Internal test III (15.03.2017)
80	Maximum loss method
81	Maximum loss method
82	Conversion of a firm in to a company
83	Conversion of a firm in to a company
84	Insolvency of a Partner
85	Insolvency of a Partner
86	Piece meal distribution
87	Piece meal distribution
88	Piece meal distribution
89	Capital Method
90	Model test (05.04.2017)
	Last working Day 21/04/2017

Course Outcomes

Learning Outcomes	COs of the course “<ADVANCED FINANCIAL ACCOUTING-II>”
CO1	1. Student can able to make necessary journal entries in the books of record under hire purchase method.
CO2	2. Able to maintain royalty and joint venture accounts.
CO3	3. Easily examine the dissolution of partnership.
CO4	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
CO5	Prepare financial accounts for partnership firms in different situations of admission,
CO6	retirement, death and insolvency of the partners.
CO7	Prepare financial statements for partnership firm on □ □ dissolution

	of the firm.
CO8	Employ critical thinking skills to understand the difference between <input type="checkbox"/> <input type="checkbox"/> the dissolution of the
CO9	firm and dissolution of partnership.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai
Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	BUSINESS ECONOMICS
Course Code	JACO11(Allied-I)
Class	First Year (2016-2017)
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	4
Hours Per Week	5/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs(25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs Department Meeting : 2 Hrs	

Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 Units X14 Hrs per Unit =80 Hrs)

Course Objectives

1. To identify the role of supply and demand in a market economy.
2. To enhance knowledge on recent economic trends.
3. To understand the concept of production analysis.

I B. COM (I SEMESTER) – UNDER CBCS PART-III - ALLIED – IBUSINESS ECONOMICS

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and

Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

I B. COM (I SEMESTER) – UNDER CBCS PART III – MAJOR CORE -1

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester begins on 16/06/2016
1	Unit – I Meaning of business economics
2	Introduction of business economics
3	Assumption of business economics
4	Definition of business economics
5	Nature of business economics
6	Significance of Economics
7	Subject matter of Economics
8	Role of business economics in decision making
9	Role and responsibilities of a business economist
10	Internal test - I (25.07.2016)
11	Group discussion
12	Unit – II Consumption and Demand analysis
13	Business significance of Consumption and demand

14	Definition of consumption and Demand analysis
15	Assumption of demand analysis
16	Demand determinants
17	Law of demand
18	Demand curves
19	Types of demand
20	Concept of elasticity
21	Methods of measuring price
22	Elasticity of demand
23	Relationship between price elasticity and sales revenue
24	Internal test - II(22.08.2016)
25	Group discussion
26	Unit –III Production Analysis
27	Definition of production analysis
28	Assumption of analysis
29	Features of Product analysis
30	Factors of Production
31	Factors of Production characteristics
32	Production possibility curves
33	Concepts of total product
34	Average product of Production Analysis
35	Marginal product of Production Analysis
36	Fixed factors of Production Analysis
37	Variable factors of Production Analysis
38	Classical and Modern approaches to the law of variable proportions
39	Law of returns to scale of Production Analysis

40	Economics and diseconomies of scale of Production Analysis
41	Revision Test – III
42	Group discussion
43	Unit – IV Supply and cost analysis
44	Introduction of supply and cost analysis
45	Definition of supply and cost analysis
46	Features of supply and cost analysis
47	Factors affecting supply
48	Law of supply
49	Elasticity of supply
50	Types of elasticity of supply
51	Cost of production
52	Concepts of cost
53	Sunk cost
54	Future cost
55	Direct cost
56	Indirect cost
57	Cost curves
58	Total cost curves
59	Average Cost curves
60	Marginal cost curves
61	Relationship of MC to AC
62	Fixed cost curves
63	Variable cost curves
64	Revision Test – IV
65	Group discussion
66	Unit – V Price and output decisions in various market forms
67	Introduction on price and output decision

68	Definition of price and output decision
69	Assumption of price and output decision
70	Role of Time in determining the value of products
71	Equilibrium conditions of a firm
72	Industry under various market forms
73	Features of price determination
74	Definition of determination
75	Price determination
76	Output determination
77	Meaning and definition of Perfect Market and imperfect market
78	Factors of Perfect Market and imperfect market
79	Internal test - III(03.10.2016)
80	Group discussion
	Model test (17.10.2016)
	Last working Day 30/11/2016

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;

CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year (2016-2017)
Semester	Odd
Staff Name	Dr.B.FelixFrancy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings,2 Hrs College Meetings,2 Hrs Remaining 50 Hrs (5 units; 10×5=50; 10Hrs /unit)	

Course Objectives

- To learn personality development.
- To understand various aspects of attitude.

Syllabus

PERSONALITY DEVELOPMENT

UNIT ,I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNIT, II

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNIT, III

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team. LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effective leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication, Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGO States, Types of Transactions, Johari Window, Life Positions. EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient. STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNIT, V

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes. DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview. GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Organisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18,06,2014
1,L1	PERSONALITY, Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components. GOAL SETTING

	Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self, monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self, monitor, Self –monitoring
	Job performance
6,IT,I	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude
13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test – I(25.07.2016)
17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team
20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function
22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress

39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics
45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII(22.08.2016)
48	Test Paper distribution and result analysis
49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins
56	Internal Test- III(03.10.2016)
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test(17.10.2016)
60	Feedback of the Course, analysis and report preparation
	Last working Day 28/10/2016

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor –
CO2	Table manner and Do's And Don't's
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E,learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	GMCO31
Class	II year(2016-2017)
Semester	Odd
Staff Name	Dr. B.Felix Francy
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Syllabus – Advanced Financial Accounting-I

Unit I: Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .(22 hours)

Unit II: Departmental Account–meaning different between branch and department accounts , departmental trading and profit and loss account basis for allocation of expenses departmental transfer at invoice price

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. (21 hours) **Unit IV:**

Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. (14 hours) **Unit V:**

Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account **(18 hours) (90 hours)**

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2016
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch's
6	Features of branch's
7	Debtors system
8	Debtors system Problem
9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced

	Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction
21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I
28	Test Paper distribution and result analysis
29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract
33	Complete Contract
34	Complete Contract
35	Incomplete Contract problem
36	Incomplete Contract problem
37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem

48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession
57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance
65	Minimum rent
66	Short Working
67	Types of Recoupment
68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems
74	Calculation of Royalty Account

	Problems
75	Calculation of Royalty Account Problems
76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-18)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Auditing
Course Code	GMCO63
Class	III year 2017-2018
Semester	Even
Staff Name	Dr. B. Felix Francy
Credits	5
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course objective

1. To provide logical idea to find out practical solutions for the managerial problems
2. Company auditor - appointment – qualification and disqualification
3. Kinds of auditor's report- general considerations for drafting report.
4. To create awareness of Auditors role in the companies Act 1956.

Syllabus

III B. COM (VI SEMESTER) –PART III –CORE - 4 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing– advantages – limitations – audit programme – audit working papers – preliminaries before audit – test checking and routine checking (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check- internal check regarding cash, purchases, purchase returns, sales and sales returns. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification of assets and liabilities- meaning- classification of assets– verification of different types of assets – verification of liabilities. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report content- kinds of auditor’s report- general considerations for drafting report. (10 hours)

Text Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 0712.2017
1-L1	Unit – I Introduction – Meaning of Audit, Objectives of Audit
2-L2	Difference between accountancy and Auditing, Advantages of Audit
3- L3	Difference between Book keeping, Accountancy and Auditing
4-L4	Qualities of an auditor, Types of auditor,
5-L5	Fraud – Meaning, Types of fraud
6-L6	Objectives of Government Audit
7-L7	Features of Internal audit, Scope and objects of Internal auditing
8-L8	Audit programme, Types of audit programme, Audit working papers
9-L9	Different between the audit of a limited company and audit of a partnership firm
10-P1	Preliminaries before audit
11-L10	Unit – II Internal check
12-L11	Definition – Division of internal control
13-L12	Characteristics of good internal control
14-L13	Objectives of good internal control
15-L14	Limitations of internal control
16-L15	Different between internal control and internal audit
17-L16	Advantages of internal check
18-L17	Disadvantages of internal check
19-L18	Duties of an auditor as regards Internal check system
20-L19	Features of good internal check system
21-L20	Internal check as regard cash
22-L21	Internal check as regard wages
23-L22	Internal check regarding purchases, sales, purchase return and sales return
	Internal Test-I 22.01.2018
24-L23	Fundamental principles of internal check
25-L24	Internal control questionnaire
26-IT-1	Unit – III Vouching – Meaning of vouching
27-L25	Definition of vouching, objects,importance, features
28-L26	Vouchers – Meanings
29-L27	Definition vouchers, types,features.

30-L28	Precautions to be taken by the auditor while examining vouchers
31- L29	Vouching of cash book
32- L30	Vouching of cash payments
33- L31	Capital Expenditure
34-P2	Travelling allowances
35- L32	Vouching of various transactions
36- L33	Journal proper
37- L34	Bought ledger – sales ledger
38- L35	Vouching of Impersonal Ledger
39- L36	Unpaid expenses or outstanding expenses
40- L37	Outstanding rent – rates and taxes – Audit fees – Freight and Carriage
41- L38	Unit – IV Verification of Assets and Liabilities
42- L39	Meanings of Verification
43- L40	Classification of assets
44- L41	Verification of assets involves – Verification of Liabilities
45- L42	Features of liability
46- L43	Kinds of liability
47- L44	Objects of verification
48- L45	Valuation – Meaning, definitions
49- L46	Prices used in valuation of assets
50- L47	Verification of different types of assets
51- P3	Freehold land – Freehold Building – Leasehold property – Plant & Machinery
52- L48	Furniture, fixture and fittings – Patents – Copyrights Investment – Stock in trade
53- L49	Different ways of expressing market price
54- L50	Outstanding expenses – contingent liabilities
55- L51	Income received in advance – Patent Rights and trade marks
56-L52	Valuation of Investment – stock in trade and book debts
	Internal Test-II 26.02.2018
57-L53	Unit – V Company Audit, Appointment is in order
58-L54	Inspection of documents books and returns and Removal of an auditor
59-IT-II	Qualifications of an auditor and Company auditor – Appointment
60- L55	Disqualifications of an auditor
61- L56	Liability for unlawful acts of the client
62- L57	Liability to article clerks
63- L58	Debate on internal auditor
64- L59	Debate on external auditor
65- L60	Debate on audit programmes
66- L61	Debate on government auditor
67- L62	Company auditor programmes
68- L63	Debate on auditor comment
69- L64	Debate on Company returns filing system
70- L65	Debate about the role auditor’s play in uncovering fraud. But what exactly constitutes ‘fraud’
71- L66	Debating Audit Expectations
72- L67	Debate on public sector audit role
73- L68	Role of audit in economic growth
74-P4	Identification of User Needs Relating to Auditor Reporting
75- L69	Information Concerning the Audit of an Entity’s Financial Statements

76- L70	Information Concerning the Audited Entity
77- L71	Analysis of User Needs Relating to Auditor Reporting
78- L72	Allotting portion for Internal Test-III
79- L73	Internal Test III 12-04-2018
80- L74	Debate on The Current Model of Auditor Reporting—the Auditor’s Opinion
81- L75	Auditor’s opinion on the financial statements
82-IT-III	Internal Test-III
83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Revision unit I
85- L78	Revision unit II
86- L79	Revision unit III
87-MT	Revision unit IV
88-MT	Revision unit V
89-MT	model of audit report discussion
90-L-80	Model test paper distribution and previous year university question paper discussion
	Last working day 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Value based education
Course Code	SVBE21
Class	I year (2017-2018)
Semester	Even
Staff Name	Dr. B. Felix Francy
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Value Based Education Syllabus (For all UG Courses)

II Semester

Course Objectives

- To enable the students to understand the social realities
- To inculcate an essential value system towards building a health society.
- To understand the moral values and ethics of human life.

Syllabus

Syllabus

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against

women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begins on 07.12.2017
1	Unit – I Definition of social justice , need of social justice
2	Parameters of social justice – factors responsible for social injustice
3	Caste and gender – contribution of social reformers.
4	Concept of Human Rights – Principles of human rights
5	Human rights and Indian constitution – Rights of Women and children
6	Violence against women – Rights of marginalized People
7	Like women, children, dalits, minorities, physically challenged etc
8	Social issues – causes and magnitude
9	Alcoholism, drug addiction, poverty, unemployment etc
	Internal test I (22.01.2018)
10	Communal harmony – Concept of communal harmony – religion and its place in public in public domain
11	Separation of religion from politics – secularism role of civil society
12	Mass media – functions of media education – characteristics – need and purpose of media literacy
13	Effects and influence – youth and children – media power – social cultural and

	political consequences
14	Mass mediated culture – consumerist culture – Globalization
15	New media – prospects and challenges
16	Personal values – family values – social values - cultural values
17	Professional values – and overall ethics – duties and responsibilities
	Internal test II (26.02.2018)
18	Group discussion about the role of family
19	Family structure.
20	Introduction to Values, Meaning
21	Classification of Various values
22	Ethics Responsibilities
23	Ethics Duties
24	Globalisation
	Internal test III (1.04.2018)
25	Revision unit I
26	Revision unit II
27	Revision unit III
28	Revision unit IV
29	Revision unit V
	Model test (12.04.2018)
	Last Working day on 23.04.2018

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	JMCO41
Class	II year 2017-2018
Semester	Even
Staff Name	Dr.B.Felix Francy
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

Syllabus **Advanced Financial Accounting-II**

Unit I: Partnership Accounts – Past adjustments and guarantee. **(15 hours)**

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital. **(20 hours)**

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy. **(18 hours)**

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule . **(22 hours)**

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution. **(15 hours) (90 hours)**

Text Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, Volume I, Sultan Chand &Co., New Delhi.
3. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy Volume I, Himalaya Publishing House , Mumbai.
4. S.

Course Calendar

Hour allotment	Class Schedule
1.	Even semester starts on 07.12.2017
2.	Partnership Account Introduction
3.	Partnership deed
4.	Types
5.	Capital Accounts Problem
6.	Capital Accounts Problem
7.	Capital Accounts Problem
8.	Profit & Loss appropriation problem
9.	Profit & Loss appropriation problem
10.	Profit & Loss appropriation problem
11.	Past Adjustment Problem
12.	Past Adjustment Problem
13.	Past Adjustment Problem
14.	Guarantee Problem
15.	Guarantee Problem
16.	Guarantee Problem
17.	Admission of Partner
18.	General Reserve Account
19.	Ratio
20.	Ratio
21.	Ratio
22.	Treatment of Goodwill
23.	Treatment of Goodwill
24.	Treatment of Goodwill
25.	Revaluation Accounts
26.	Revaluation Accounts

27.	Revaluation Accounts
28.	Internal Test – I (22-01-2018)
29.	Admission of a Partner Advance Problem
30.	Test Paper distribution and result analysis
31.	Admission of a Partner Advance Problem
32.	Admission of a Partner Advance Problem
33.	Admission of a Partner Advance Problem
34.	Admission of a Partner Advance Problem
35.	Admission of a Partner Advance Problem
36.	Retirement of a partner
37.	Sacrificing ratio
38.	Retirement of a Partner Advanced Problem
39.	Retirement of a Partner Advanced Problem
40.	Retirement of a Partner Advanced Problem
41.	Death of a Partner Problem
42.	Death of a Partner Problem
43.	Death of a Partner Problem
44.	Joint life Policy problem
45.	Joint life Policy problem
46.	Joint life Policy problem
47.	Joint life Policy problem
48.	Joint life Policy problem
49.	Dissolution of Partnership Problem
50.	Accounting Procedure
51.	Insolvency of a Partner, two Problem
52.	Insolvency of a Partner, two Problem
53.	Insolvency of a Partner, two Problem
54.	Insolvency of a Partner, two Problem
55.	Insolvency of a Partner, two Problem
56.	Internal Test – II (26-02-2018)
57.	Insolvency all partner Problem
58.	Test Paper distribution and result analysis
59.	Insolvency all partner Problem
60.	Insolvency all partner Problem
61.	Insolvency all partner Problem
62.	Garner vs Murray Rule Problem
63.	Garner vs Murray Rule Problem
64.	Garner vs Murray Rule Problem
65.	Garner vs Murray Rule Problem

66.	Amalgamation of a firm Problem
67.	Amalgamation of a firm Problem
68.	Amalgamation of a firm Problem
69.	Amalgamation of a firm Problem
70.	Amalgamation of a firm Problem
71.	Sale to a company
72.	Sale to a company
73.	Sale to a company
74.	Sale to a company
75.	Sale to a company
76.	Gradual realisation of assets
77.	Gradual realisation of assets
78.	Gradual realisation of assets
79.	Gradual realisation of assets
80.	Gradual realisation of assets
81.	Internal Test – III (01-04-2018)
82.	Piecemeal Distribution
83.	Test Paper distribution and result analysis
84.	Piecemeal Distribution
85.	Piecemeal Distribution
86.	Piecemeal Distribution
87.	Piecemeal Distribution
88.	Revision
89.	Model Test (05-04-2018)
90.	Last working day 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-II>”
CO1	Easily examine the dissolution of partnership.
CO2	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms
CO3	Prepare financial statements for partnership firm on dissolution of the firm
CO4	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership
CO5	Prepare financial accounts for partnership firms in different situations of admission,

	retirement, death and insolvency of the partners.
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- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	BUSINESS ECONOMICS
Course Code	SACO11(Allied-I)
Class	First Year (2017-2018)
Semester	I
Staff Name	Dr. B. Felix Francy
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs(31.07.2017, 30.08.2017 &03.10.2017) Model Test: 3 Hrs(19.10.2017) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 Units X14 Hrs per Unit =80 Hrs)	

Course Objectives

1. To identify the role of supply and demand in a market economy.
2. To enhance knowledge on recent economic trends.

3. To understand the concept of production analysis.

Syllabus

I B. COM (I SEMESTER) – UNDER CBCS

PART-III - ALLIED

BUSINESS ECONOMICS

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and

Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

Consumption and Demand analysis: Business significance of

Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production

possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply –

Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V

Price and output decisions in various market forms: Role of Time in

determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output

determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

I B. COM (I SEMESTER) – UNDER CBCS PART III – MAJOR CORE -1

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester begins on 16/06/2017
1	Unit – I Meaning of business economics
2	Introduction of business economics
3	Assumption of business economics
4	Definition of business economics
5	Nature of business economics
6	Significance of Economics
7	Subject matter of Economics
8	Role of business economics in decision making
9	Role and responsibilities of a business economist
10	Internal Test - I (31.07.2017)
11	Group discussion
12	Unit – II Consumption and Demand analysis

13	Business significance of Consumption and demand
14	Definition of consumption and Demand analysis
15	Assumption of demand analysis
16	Demand determinants
17	Law of demand
18	Demand curves
19	Types of demand
20	Concept of elasticity
21	Methods of measuring price
22	Elasticity of demand
23	Relationship between price elasticity and sales revenue
24	Revision Test – II
25	Group discussion
26	Unit –III Production Analysis
27	Definition of production analysis
28	Assumption of analysis
29	Features of Product analysis
30	Factors of Production
31	Factors of Production characteristics
32	Production possibility curves
33	Concepts of total product
34	Average product of Production Analysis
35	Marginal product of Production Analysis
36	Fixed factors of Production Analysis
37	Variable factors of Production Analysis
38	Classical and Modern approaches to the law of variable proportions

39	Law of returns to scale of Production Analysis
40	Economics and diseconomies of scale of Production Analysis
41	Internal Test – II,(30.08.2017)
42	Group discussion
43	Unit – IV Supply and cost analysis
44	Introduction of supply and cost analysis
45	Definition of supply and cost analysis
46	Features of supply and cost analysis
47	Factors affecting supply
48	Law of supply
49	Elasticity of supply
50	Types of elasticity of supply
51	Cost of production
52	Concepts of cost
53	Sunk cost
54	Future cost
55	Direct cost
56	Indirect cost
57	Cost curves
58	Total cost curves
59	Average Cost curves
60	Marginal cost curves
61	Relationship of MC to AC
62	Fixed cost curves
63	Variable cost curves
64	Revision Test – IV
65	Group discussion
66	Unit – V Price and output decisions in various market forms

67	Introduction on price and output decision
68	Definition of price and output decision
69	Assumption of price and output decision
70	Role of Time in determining the value of products
71	Equilibrium conditions of a firm
72	Industry under various market forms
73	Features of price determination
74	Definition of determination
75	Price determination
76	Output determination
77	Meaning and definition of Perfect Market and imperfect market
78	Factors of Perfect Market and imperfect market
79	Internal Test - III (03.10.2017)
80	Group discussion
	Model test (19.10.2017)
	Last working Day 06/11/2017

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market

	structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

Experimental Learning	
EL1	Assignment 1 Role of business economics in decision making
EL2	Assignment 1I classification of demand
EL3	Assignment 1II Factors of Production
EL4	Assignment 1V kinds of cost
	Assignment V fixation of product price
Integrated Activity	Album - process of production.
IA1	News Paper cutting - fluctuating gold price
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	IIIyear (2018-2021)
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60Hrs/Sem Internal Test-3 Hrs(31.07.2017, 30.08.2017 &03.10.2017) Model Test-3 Hrs(19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; 5×10=50;10Hrs /unit)	

Course Objectives

- To create SELF AWARENESS
- Measurement of Attitudes
- To create NEGOTIATION SKILLS

Syllabus

PERSONALITY DEVELOPMENT

UNIT ,I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNIT, II

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION,

Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNIT, III

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOS states, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNIT, V

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes.DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview.GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1	Unit – I Personality Definition – Determinants
2	Personality Traits – Theories of Personality
3	Importance of Personality Development
4	Self Awareness Meaning – Benefits of Self Awareness
5	Developing Self – Awareness.
6	Swot – Meaning – Importance
7	Effective goal setting – Principles of goal settings
8	Goal setting at the Right level
9	Unit – II Self Monitoring – Meaning – High self – Monitor versus low self Monitor
10	Advantages and Disadvantages self monitor
11	Self monitoring and job performance
12	Perception – Definition – Factor influencing perception
13	Perception process – Errors in perception – Avoiding Perceptual errors
14	Attitude – Meaning – Formation of attitude
15	Type of attitude – Measurement of Attitudes
16	Barriers to attitude change
17	Methods to attitude change
18	Assertiveness – Meaning - Assertiveness in communication
19	Assertiveness Techniques
20	Benefits of being Assertive – Improving Assertiveness
21	Unit – III Team Building – Meaning – Types of teams
22	Importance of Team Building – Creating Effective Team
23	Leadership – Definition
24	Leadership style – Theories of leadership
25	Qualities of an Effective leader
26	Negotiation skills – Meaning
27	Principles of negotiation – Type of negotiation
28	The negotiation Process – Common mistakes in negotiation process
29	Conflict management - Definition – Types of conflict
30	Levels of conflict – conflict Resolution – Conflict management
31	Unit – IV Communication – Definition – Importance of communication
32	Process of communication – communication symbols – communication network
33	Barriers in communication – Overcoming communication barriers
34	Transactional Analysis – Meaning

35	EGO states – Types of Transactions – Johari Window
36	Life Positions – Emotional Intelligence – Meaning
37	Components of Emotional intelligence – Significance of Managing Emotional intelligence
38	How to develop Emotional Quotient
39	Stress Management – Meaning – Sources of stress – Symptoms of stress
40	Consequences of stress – Managing stress
41	Unit – V Social Graces – Meaning – Social Grace at work
42	Acquiring Social Graces
43	Table manners – Meaning
44	Table Etiquettes in Multicultural Environment
45	Do’s and Don’ts of Table Etiquettes – Dress code – Meaning
46	Personality traits required for Group Discussion
47	Process of group Discussion
48	Group Discussion topics
49	Interview – Definition – Types of skills – Employer Expectations
50	Planning for the Interview – Interview Questions –Critical Interview Question
51	Allotting portion for Internal Test- III
52	Internal Test III begins
53	Internal Test- III
54	Test Paper distribution and result analysis
55	Entering Internal Test- III Marks into University portal
56	Revision unit I
57	Revision unit II
58	Revision unit III
59	Revision unit IV
60	Revision unit V
	Model Test(19.10.2017)
	Feedback of the Course, analysis and report preparation
	Last Working day on 06.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning,

	High self, monitor versus low self, monitor
CO2	Table manner and Do's And Don'ts
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E, learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	JMCO31
Class	II year
Semester	Odd
Staff Name	Dr. B.Felix Francy
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Instalment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property

Syllabus

Unit I: Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .(22 hours) **Unit II: Contract Account** – Completed contracts and incomplete contracts – Farm Accounting.

(15 hours) Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. **(21 hours) Unit IV: Royalty Account** – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. **(14 hours) Unit V: Insolvency accounts** – Insolvency of an individual – Statement of Affairs – Deficiency Account **(18 hours) (90 hours) Text Books**

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. Dr.M.A. Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing

House, Mumbai.

2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand& Co., New Delhi.

3. R.S.N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accounting, S. Chand

& Company Ltd., New Delhi

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 16.06.2017
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch's
6	Features of branch's
7	Debtors system
8	Debtors system Problem

9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction
21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I
28	Test Paper distribution and result analysis
29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract
33	Complete Contract

34	Complete Contract
35	Incomplete Contract problem
36	Incomplete Contract problem
37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem
48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession
57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance
65	Minimum rent

66	Short Working
67	Types of Recoupment
68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems
74	Calculation of Royalty Account Problems
75	Calculation of Royalty Account Problems
76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD
Staff Signature

Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Auditing
Course Code	JMCO64
Class	III year (2018-2019)
Semester	Even
Staff Name	Dr. B. Felix francy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To know the importance of audit in commercial and non-commercial organizations
- To understand the procedures to be followed while auditing the business organizations.

Syllabus

III B. COM (VI SEMESTER) – UNDER CBCS PART III –CORE - 20 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing

– advantages – limitations – audit programme – audit working papers – preliminaries before audit . (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification and valuation of assets and liabilities – classification of assets – verification of different types of assets – valuation of investment, stock -in -trade and book debts. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report. (10 hours) (60 hours)

Text Books

1. Saxana, Reddy and Appannaiah, Text Book of Auditing, Himalaya Publishing House.
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Reference Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi.
2. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	Unit I: Introduction
2-L2	Meaning
3- L3	Objectives
4-L4	Difference between accountancy and Auditing
5-L5	Advantages and disadvantages
6-L6	Limitations
7-L7	Audit programme
8-L8	Audit working papers
9-L9	Preliminaries before audit
10-P1	Commerce Association Meet
11-L10	Unit II: Internal check
12-L11	Meaning
13-L12	Objectives
14-L13	Internal check
15-L14	Internal check
16-L15	Internal check
17-L16	Internal check
18-L17	Difference between internal control and internal audit
19-L18	Advantages of Internal check
20-L19	Disadvantages of internal check
21-L20	Unit III: Vouching
22-L21	Meaning
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins

24-L23	I Internal revision
25-L24	I Internal revision
26-IT-1	Internal Test-I 19-01-2019
27-L25	Objectivise
28-L26	Importance of vouchers
29-L27	Precautions to be taken by the auditors while examining vouchers
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Precautions to be taken by the auditors while examining vouchers
32- L30	Precautions to be taken by the auditors while examining vouchers
33- L31	Precautions to be taken by the auditors while examining vouchers
34-P2	College level meeting/Cell function
35- L32	Vouching of various transactions.
36- L33	Vouching of various transactions.
37- L34	Unit IV: Verification and valuation of assets and liabilities
38- L35	Verification and valuation of assets and liabilities
39- L36	Classification of assets
40- L37	Classification of assets
41- L38	Verification of different types of assets
42- L39	Verification of different types of assets
43- L40	Valuation of investment
44- L41	Valuation of investment
45- L42	Verification of liabilities
46- L43	Verification of liabilities
47- L44	Unit V: Company auditor
48- L45	Appointment
49- L46	Qualification and disqualification
50- L47	Removal of an auditor.
51- P3	Department Seminar
52- L48	Kinds of Auditors Report
53- L49	Kinds of Auditors Report
54- L50	Kinds of Auditors Report
55- L51	Kinds of Auditors Report
56-L52	Kinds of Auditors Report
	Internal Test II begins
57-L53	General considerations for drafting the report
58-L54	General considerations for drafting the report
59-IT-II	Internal Test-II 26-02-19
60- L55	General considerations for drafting the report
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Status
63- L58	Rights
64- L59	Duties and liabilities
65- L60	Auditor's report
66- L61	Various forms relating to audit report
67- L62	Debate on internal auditor
68- L63	Debate on external auditor
69- L64	Debate on audit programmes
70- L65	Debate on government auditor
71- L66	Company auditor programmes

72- L67	The Current Model of Auditor Reporting—the Auditor’s Opinion
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision unit I
76- L70	Revision unit II
77- L71	Revision unit III
78- L72	Revision unit IV
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision V
81- L75	Revision of question papers
82-IT-III	Internal Test-III 23-03-2019
83- L76	Revision of question papers
84- L77	Test Paper distribution and result analysis
85- L78	Revision of question papers
	Entering Internal Test-III Marks into University portal
86- L79	Class I Test
87-MT	Class Test
88-MT	Class test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Model test 09-04-19
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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Extension activity : Motivate student to take classes for school students.

HOD Signature

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Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Value based education
Course Code	SVBE21(Part-IV)
Class	I year (2018-2019)
Semester	Even
Staff Name	Dr. B. Felix Francy
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Value Based Education Syllabus (For all UG Courses)

II Semester

Course Objectives

- To enable the students to understand the social realities
- To inculcate an essential value system towards building a health society.
- To understand the moral values and ethics of human life.

Syllabus

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumerist culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begins on 3-12-2018
1	Unit – I Definition of social justice , need of social justice
2	Parameters of social justice – factors responsible for social injustice
3	Caste and gender – contribution of social reformers.
4	Concept of Human Rights – Principles of human rights
5	Human rights and Indian constitution – Rights of Women and children
6	Violence against women – Rights of marginalized People
7	Like women, children, dalits, minorities, physically challenged etc
8	Social issues – causes and magnitude
9	Alcoholism, drug addiction, poverty, unemployment etc
	Internal test I (19-01-2019)
10	Communal harmony – Concept of communal harmony – religion and its place in public in public domain
11	Separation of religion from politics – secularism role of civil society
12	Mass media – functions of media education – characteristics – need and purpose of media literacy
13	Effects and influence – youth and children – media power – social cultural and political consequences
14	Mass mediated culture – consumerist culture – Globalization
15	New media – prospects and challenges
16	Personal values – family values – social values - cultural values
	Internal test II (26-02-2019)
17	Professional values – and overall ethics – duties and responsibilities
18	Group discussion about the role of family
19	Globalisation
20	Introduction to Values, Meaning
21	Classification of Various values
22	Ethics Responsibilities
23	Ethics Duties
24	Globalisation
	Internal test III (23-03-2019)
25	Revision unit I
26	Revision unit II
27	Revision unit III

28	Revision unit VI
29	Revision unit V
	Model test (09-04-2019)
30	Last Working day on (23-04-2019)

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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Extension activity : Motivate student to take classes for school students.

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St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	SMCO41
Class	II year 2018-2019
Semester	Even
Staff Name	De.B.Felix Francy
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

Syllabus Advanced Financial Accounting-II

Unit I: Partnership Accounts – Past adjustments and guarantee. **(15 hours)**

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital. **(20 hours)**

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy. **(18 hours)**

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule. **(22 hours)**

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution. **(15 hours) (90 hours)**

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, Volume I, Sultan Chand &Co., New Delhi.
3. Dr.M.A. Arulanandam&K.S.Raman, Advanced Accountancy Volume I, Himalaya Publishing House , Mumbai.
4. S.

Course Calendar

Hour allotment	Class Schedule
	Even semester begins on 03.12.2018
1.	Partnership Account Introduction
2.	Partnership deed
3	Types
4	Capital Accounts Problem
5	Capital Accounts Problem
6	Capital Accounts Problem
7	Profit & Loss appropriation problem
8	Profit & Loss appropriation problem
9	Profit & Loss appropriation problem
10	Past Adjustment Problem
11	Past Adjustment Problem
12	Past Adjustment Problem
13	Guarantee Problem
14	Guarantee Problem
15	Guarantee Problem
16	Admission of Partner
17	General Reserve Account
18	Ratio
19	Ratio
20	Ratio
21	Treatment of Goodwill

22	Treatment of Goodwill
23	Treatment of Goodwill
24	Revaluation Accounts
25	Revaluation Accounts
26	Revaluation Accounts
	Internal Test - I
27	Admission of a Partner introduction
28	Admission of a Partner Advance Problem
29	Test Paper distribution and result analysis
30	Admission of a Partner Advance Problem
31	Admission of a Partner Advance Problem
32	Admission of a Partner Advance Problem
33	Admission of a Partner Advance Problem
34	Admission of a Partner Advance Problem
35	Retirement of a partner
36	Sacrificing ratio
37	Retirement of a Partner Advanced Problem
38	Retirement of a Partner Advanced Problem
39	Retirement of a Partner Advanced Problem
40	Death of a Partner Problem
41	Death of a Partner Problem
42	Death of a Partner Problem
43	Joint life Policy problem
44	Joint life Policy problem
45	Joint life Policy problem
46	Joint life Policy problem
47	Joint life Policy problem
48	Dissolution of Partnership Problem
49	Accounting Procedure
50	Insolvency of a Partner, two Problem
51	Insolvency of a Partner, two Problem
52	Insolvency of a Partner, two Problem
53	Insolvency of a Partner, two Problem
54	Insolvency of a Partner, two Problem
	Internal Test - II
55	Insolvency all partner Problem
56	Test Paper distribution and result analysis
57	Insolvency all partner Problem
58	Insolvency all partner Problem

59	Insolvency all partner Problem
60	Garner vs Murray Rule Problem
61	Garner vs Murray Rule Problem
62	Garner vs Murray Rule Problem
63	Garner vs Murray Rule Problem
64	Amalgamation of a firm Problem
65	Amalgamation of a firm Problem
66	Amalgamation of a firm Problem
67	Amalgamation of a firm Problem
68	Amalgamation of a firm Problem
69	Sale to a company
70	Sale to a company
71	Sale to a company
72	Sale to a company
73	Sale to a company
74	Gradual realisation of assets
75	Gradual realisation of assets
76	Gradual realisation of assets
77	Gradual realisation of assets
78	Gradual realisation of assets
	Internal Test - III
79	Piecemeal Distribution
80	Test Paper distribution and result analysis
81	Piecemeal Distribution
82	Piecemeal Distribution
83	Piecemeal Distribution
84	Piecemeal Distribution
85	Revision unit I
86	Revision unit II
87	Revision unit III
88	Revision unit IV
89	Model Test (08.04.2019)
90	last working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-II>”
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CO1	Easily examine the dissolution of partnership.
CO2	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms
CO3	Prepare financial statements for partnership firm on dissolution of the firm
CO4	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership
CO5	Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Economics
Course Code	SACO11(Allied-I)
Class	First Year (2018-2019)
Semester	I
Staff Name	DR.B.FelixFrancy
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

**I B. COM (I SEMESTER) – UNDER CBCS
PART-III - ALLIED
BUSINESS ECONOMICS**

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18.06.2018
2	Bridge course
3	Bridge course

4	Bridge course
5	Bridge course
6	Bridge course
7	Bridge course
8	Meaning of Economics
9	Meaning of Business
10	Over view presentation of Economics
11	How it is useful to business
12	Significance of business economics
13	Welcome of the first year
14	Introduction about Business Economics
15	Unit – I Subject Matter of Economics
16	Definition of Economics :Wealth
17	Definition of Economics :Wealth
18	Definition of Economics :Welfare
19	Definition of Economics :Welfare
20	Definition of Economics :Scarcity
21	Definition of Economics :Scarcity
22	Meaning of Economics
23	Concepts and Importance of Economics
24	Types of Goods
25	Law of Diminishing Utility
26	Law of Diminishing Utility
27	Law of Diminishing Utility
28	Consumer Surplus
29	Consumer Surplus
30	Consumer Surplus
31	Internal Test-I(30.07.2018)
32	Test Paper distribution and result analysis
33	Internal Question Assignment
34	Unit – II Introduction about Demand Analysis
35	Meaning of Demand Analysis
36	Kinds of Demand Analysis
37	Law of Demand Analysis
38	Determination of Demand Analysis
39	Elasticity of Demand Analysis
40	Price Elasticity of Demand Analysis
41	Cross Elasticity of Demand Analysis
42	Types and Method Measuring Elasticity

43	Demand Forecasting
44	Production Analysis
45	Unit – III Meaning of Production
46	Factors of Production
47	Functions of Production
48	Law of returns
49	Law of variable
50	Proportion
51	Returns to Scale
52	Economics and Dis Economics
53	Cost of Production
54	Short Run and Long Run
55	Internal Test-II(03.09.2018)
56	Test Paper distribution and result analysis
57	Internal Question Assignment
58	Internal Question Assignment
59	Cost Curve
60	Optimum Firm
61	Unit – IV Introduction to Pricing
62	Meaning of Pricing
63	Definition of Pricing & Pricing of Product
64	Perfect Competition
65	Oligopoly
66	Imperfect Competition
67	Pricing Policy
68	Objective of Pricing
69	Factors influencing Pricing Policy
70	Pricing of New Products
71	Internal Test-III(08.10.2018)
72	Test Paper distribution and result analysis
73	Internal Question Assignment
74	Internal Question Assignment
75	Profit analysis
76	Functions of profit
77	Profit policy
78	Break even analysis
79	Break even Chart
80	Break Even Point
81	Assumptions & Limitations

82	Profit Forecasting Method
83	Revision
84	Revision
85	Revision
86	Revision
87	Revision
88	Revision
89	Model Test(22.10.2018)
90	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	IIIyear (2018-2021)
Semester	Odd
Staff Name	Dr. B. Felix Francy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60Hrs/Sem Internal Test-3 Hrs(31.07.2017, 30.08.2017 &03.10.2017) Model Test-3 Hrs(19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; 5×10=50;10Hrs /unit)	

Course Objectives

- To create SELF AWARENESS
- Measurement of Attitudes
- To create NEGOTIATION SKILLS

Syllabus

PERSONALITY DEVELOPMENT

UNIT ,I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNIT, II

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION,

Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNIT, III

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOSates, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNIT, V

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes.DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview.GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalapathi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1	Unit – I Personality Definition – Determinants
2	Personality Traits – Theories of Personality
3	Importance of Personality Development
4	Self Awareness Meaning – Benefits of Self Awareness
5	Developing Self – Awareness.
6	Swot – Meaning – Importance
7	Effective goal setting – Principles of goal settings
8	Goal setting at the Right level
9	Unit – II Self Monitoring – Meaning – High self – Monitor versus low self Monitor
10	Advantages and Disadvantages self monitor
11	Self monitoring and job performance
12	Perception – Definition – Factor influencing perception
13	Perception process – Errors in perception – Avoiding Perceptual errors
14	Attitude – Meaning – Formation of attitude
15	Type of attitude – Measurement of Attitudes
16	Barriers to attitude change
17	Methods to attitude change
18	Assertiveness – Meaning - Assertiveness in communication
19	Assertiveness Techniques
20	Benefits of being Assertive – Improving Assertiveness
21	Unit – III Team Building – Meaning – Types of teams
22	Importance of Team Building – Creating Effective Team
23	Leadership – Definition
24	Leadership style – Theories of leadership
25	Qualities of an Effective leader
26	Negotiation skills – Meaning
27	Principles of negotiation – Type of negotiation
28	The negotiation Process – Common mistakes in negotiation process
29	Conflict management - Definition – Types of conflict
30	Levels of conflict – conflict Resolution – Conflict management
31	Unit – IV Communication – Definition – Importance of communication
32	Process of communication – communication symbols – communication network
33	Barriers in communication – Overcoming communication barriers
34	Transactional Analysis – Meaning

35	EGO states – Types of Transactions – Johari Window
36	Life Positions – Emotional Intelligence – Meaning
37	Components of Emotional intelligence – Significance of Managing Emotional intelligence
38	How to develop Emotional Quotient
39	Stress Management – Meaning – Sources of stress – Symptoms of stress
40	Consequences of stress – Managing stress
41	Unit – V Social Graces – Meaning – Social Grace at work
42	Acquiring Social Graces
43	Table manners – Meaning
44	Table Etiquettes in Multicultural Environment
45	Do’s and Don’ts of Table Etiquettes – Dress code – Meaning
46	Personality traits required for Group Discussion
47	Process of group Discussion
48	Group Discussion topics
49	Interview – Definition – Types of skills – Employer Expectations
50	Planning for the Interview – Interview Questions –Critical Interview Question
51	Allotting portion for Internal Test- III
52	Internal Test III begins
53	Internal Test- III
54	Test Paper distribution and result analysis
55	Entering Internal Test- III Marks into University portal
56	Revision unit I
57	Revision unit II
58	Revision unit III
59	Revision unit IV
60	Revision unit V
	Model Test(19.10.2017)
	Feedback of the Course, analysis and report preparation
	Last Working day on 06.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning,

	High self, monitor versus low self, monitor
CO2	Table manner and Do's And Don'ts
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E, learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN(2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	SMCO31
Class	II year
Semester	Odd
Staff Name	Dr. B.Felix Francy
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property

Syllabus

Unit I: Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .(22 hours)

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting. (15 hours)

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. **(21 hours)**

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. **(14 hours)**

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account **(18 hours) (90 hours)**

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. Dr.M.A. Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing

House, Mumbai.

2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand& Co., New Delhi.

3. R.S.N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accounting, S. Chand

& Company Ltd., New Delhi

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18.06.2018
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch's
6	Features of branch's
7	Debtors system

8	Debtors system Problem
9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction
21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I
28	Test Paper distribution and result analysis
29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract

33	Complete Contract
34	Complete Contract
35	Incomplete Contract problem
36	Incomplete Contract problem
37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem
48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession
57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance

65	Minimum rent
66	Short Working
67	Types of Recoupment
68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems
74	Calculation of Royalty Account Problems
75	Calculation of Royalty Account Problems
76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD
Staff Signature

Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch-II

COURSE ACADEMIC PLAN (2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Auditing
Course Code	SMCO64
Class	III year (2018-2021)
Semester	Even
Staff Name	Dr. B. Felix francy
Credits	4
L. Hours /P. Hours	4 / WK
Total 60Hrs/Sem Internal Test-3 Hrs (23.01.2020,24.02.2020 & 23.03.2020) Model Test-3 Hrs (03.04.2020) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To know the importance of audit in commercial and non-commercial organizations
- To understand the procedures to be followed while auditing the business organizations.

Syllabus

III B. COM (VI SEMESTER) – UNDER CBCS PART III –CORE - 20 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing

– advantages – limitations – audit programme – audit working papers – preliminaries before audit . (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification and valuation of assets and liabilities – classification of assets – verification of different types of assets – valuation of investment, stock -in -trade and book debts. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report. (10 hours) (60 hours)

Text Books

1. Saxana, Reddy and Appannaiah, Text Book of Auditing, Himalaya Publishing House.
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Reference Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi.
2. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Unit I: Introduction
2-L2	Meaning
3- L3	Objectives
4-L4	Difference between accountancy and Auditing
5-L5	Advantages and disadvantages
6-L6	Limitations
7-L7	Audit programme
8- P1	Audit working papers
9- L8	Preliminaries before audit
10- L9	Unit II: Internal check
11-L10	Meaning
12-L11	Objectives
13-L12	Difference between internal control and internal audit
14-L13	Advantages of Internal check
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Disadvantages of internal check
17-IT-1	Internal Test-I 24-01-20
18-L16	Unit III: Vouching
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Meaning

21- L19	Objects
22- P2	College level meeting/Cell function
23-L20	Importance of vouchers
24-L21	Precautions to be taken by the auditors while examining vouchers
25-L22	Vouching of various transactions.
26-L23	Unit IV: Verification and valuation of assets and liabilities
27-L24	Classification of assets
28-L25	Verification of different types of assets
29-L26	Valuation of investment,
30-L27	Verification of liabilities
31-L28	Unit V: Company auditor
32-L29	Appointment
33-L30	Qualification and disqualification
34- P3	Department Seminar
35-L31	Removal of an auditor.
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Status
38- IT-II	Internal Test-II 24.02.2020
39-L34	Rights
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Duties and liabilities
42- L37	Auditor's report
43- L38	Various forms relating to audit report
44- P4	College level meeting/ function
45-L39	Debate on internal auditor
46-L40	Debate on external auditor
47-L41	Debate on audit programmes
48-L42	Debate on government auditor
49-L43	Company auditor programmes
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Debate on auditor comment
52- L46	Debate on Company returns filing system
53-IT-III	Internal Test-III 23.03.2020
54-L47	The Current Model of Auditor Reporting—the Auditor's Opinion
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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St.John's College, Palayamkottai

Department of Commerce-Batch-II

COURSE ACADEMIC PLAN (2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Value Based Education
Course Code	SVBE21-Common (Part-IV)
Class	First Year (2019-2020)
Semester	EVEN
Staff Name	Dr. B. Felix Francy
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 20 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. To enable the students to understand the social realities
2. To inculcate an essential value system towards building a health society.

Value Based Education Syllabus (For all UG Courses)

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children –

media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hours Allotment	Class Schedule
	Even Semester begin on 02.04.2019
1	(Unit – I)Introduction to Social Justice, Definition & Meaning
2	Needs & Parameters of Social Justice & Factors responsible for social injustice
3	Caste, Religion
4	Gender- Meaning
5	Contribution of Social Reformers
6	Internal test – I 23.01.2020
7	(Unit- II) Introduction to Human Rights, Meaning & Concepts
8	Principles of Human Rights, Kinds of Human Rights
9	Right of Women
10	Right of Children
11	Right of PWD
12	Right of Minority etc.,
13	Human Rights & Indian Constitution
14	(Unit- III) Introduction to Social Issue, Causes & magnitude
15	Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
16	Communal harmony, Concept, Public Domain
17	Separation of Religion from Politics, Secularism role of Civil Society.
18	Internal test – II 24.02.2020
19	(Unit- IV) Introduction to Media Education, Meaning & Definition
20	Functions , Characteristics and Need of Mass Media
21	Effects and Influence, youth and children
22	Globalisation
23	(Unit – V) Introduction to Values, Meaning
24	Classification of Various values
25	Ethics Responsibilities
26	Ethics Duties
27	Internal test – III 23.03.2020
28	Revision
29	Model Test (03.04.2020)
30	Last Working day on 27.04.2020

Learning Outcomes	COs of the course “<Value Based Education>”
CO1	To create awareness on Alcoholism, Drug Addiction Poverty, Unemployment, etc.,

CO2	To create awareness on Communal harmony, Concept, Public Domain
CO3	To create awareness on Principles of Human Rights, Kinds of Human Rights
CO4	To create awareness on Right of Women, PWD, Minority, Children, etc.,
CO5	To create awareness on Human Rights & Indian Constitution
CO6	To educate on Classification of Various values
CO7	To educate on Ethics, Duties & Responsibilities

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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Staff Signature

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St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Advanced Financial Accounting-II
Course Code	SMCO41
Class	Second Year
Semester	IV
Staff Name	Dr.B. Felix Francy
Credits	4
Hours Per Week	5/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (23.01.2020,24.02.2020 & 23.03.2020) Model Test: 3 Hrs (03.04.2020) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 Units X14Hrs per Unit =80Hrs)	

Course Objectives

1. To understand the nature and system of accounting followed in partnership firm.
2. to know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. to know the procedures to be followed at the time of dissolution of partnership business.

Syllabus **Advanced Financial Accounting – II**

Unit – I Contract Account – Work Uncertified – Work certified – Work in Progress – Profit on Completed contracts – Profit on Income Contracts – Contracts – Cost plus Contract – Farm Accounting.

Unit – II Partnership account – Partner's Capital and Current account – Profit and loss Appropriation account.

Unit – III Admission of the Partner – New ratio – Gaining ratio – treatment of goodwill – revaluation account – Memorandum revaluation account – Balance Sheet after Adjustment.

Unit – IV Retirement of a Partner – Sacrificing ratio – Settlement of retiring Partners loan account – death – Joint Life Policy – Settlement of executor’s account – Amalgation – Sale of Partnership firms.

Unit – V Dissolution of a Firm – realization account – Conversion of a firm into a Company – Insolvency of a Partner – two Partners, Garner Vs Murray, Insolvency of all Partners. Gradual relation of assets – Piece meal distribution – Proportionate Capital method – Maximum Loss Method.

Text & Reference Books:

1. Advanced Accountancy – S.P. Jain & K.L. Narang – Kalyani Publishers, New Delhi.
2. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy – M.C. Shukla and T.S. Grewal – Sultan Chand & Co, New Delhi.
4. Advanced Accountancy – Dr. M. A. Arulanandam & K.S. Raman – Himalaya Publishing House, Mumbai.
5. Advanced Accountancy, S.P. Jain & K.L. Narang. Kalyani Publishers. NBew Delhi.
6. **Course Calendar**

Hours Allotment	Class Schedule
	Even Semester begins on 02.04.2019
1	Unit I – partnership accounts Definition-meaning, features of partnership function of partners
2	Accounting treatment for partnership accounts
3	Capital account, profit and loss appropriation account,
4	Preparation of profit and loss appropriation account,
5	Past adjustments
6	Treatment of goodwill
7	Advanced of problems – partnership firm
8	Advanced of problems - partnership firm
9	Class test unit I
10	Group study for solving problems
11	Unit II – admission of a partner - Definition-meaning, features of admission of a partner
12	Accounting treatment for admission of a partner
13	Determinations of new profits sharing ratio
14	Treatment of goodwill – simple problems

15	Adjustment of capitals between partners
16	Advanced of problems – admission of a partner
17	Advanced of problems – admission of a partner
18	Advanced of problems – admission of a partner
19	Class test unit II
20	Group study for solving problems
21	Unit III - retirement or death of a partner- Definition-meaning, features of retirement of a partner
22	Accounting treatment for retirement of a partner
23	Determinations of profits sharing ratio
	Internal test I (23.01.2020)
24	Treatment of goodwill – simple problems
25	Adjustment of capitals between partners
26	Advanced of problems –retired a partner
27	Advanced of problems – retired of a partner
28	Advanced of problems – retired of a partner
29	Definition-meaning, features of death of a partner
30	Profit up to the date of death
31	Joint life policy
32	Treatment of Joint life policy
33	Method I Advanced of problems
34	Method I Advanced of problems
35	Method I Advanced of problems
36	Method I Advanced of problems
37	Method II Advanced of problems
38	Method I I Advanced of problems
39	Method II Advanced of problems
40	Method I I Advanced of problems
41	Method II Advanced of problems
42	Method I I Advanced of problems

43	Method II I Advanced of problems
44	Method II I Advanced of problems
45	Method II I Advanced of problems
46	Method II I Advanced of problems
47	Policy as an assets
	Internal test II (24.02.2020)
48	Unit IV dissolution of a firm : Definition-meaning, features of dissolution of a firm
49	Circumstances of dissolution of a firm
50	Settlement of accounts
51	Accounting procedure on dissolution
52	Partnership capital account and cash account
53	Journal entries of dissolution
54	Advanced of problems - dissolution
55	Advanced of problems - dissolution
56	Advanced of problems - dissolution
57	Advanced of problems - dissolution
58	Advanced of problems - dissolution
59	Advanced of problems - dissolution
60	Advanced of problems - dissolution
61	Garner vs Murray rule
62	Class test unit II
63	Group study for solving problems
64	Unit V - Amalgamation of firm ; Definition-meaning, features of Amalgamation of a firm
65	Capital ratio
66	Advanced of problems - Amalgamation
67	Advanced of problems - Amalgamation
68	Advanced of problems - Amalgamation
69	Advanced of problems - Amalgamation
70	Sale to a company
71	Advanced of problems Sale to a company
72	Gradual realization of assets and piece meal distribution
73	Advanced of problems - Gradual realization of assets and piece meal distribution
74	Gradual realization of assets and piece meal distribution- advanced problems
75	Gradual realization of assets and piece meal distribution advanced problems
76	Piece meal distribution
77	Piece meal distribution
78	Piece meal distribution

79	Capital Method
	Internal test III (23.03.2020)
80	Maximum loss method
81	Maximum loss method
82	Conversion of a firm in to a company
83	Conversion of a firm in to a company
84	Insolvency of a Partner
85	Insolvency of a Partner
86	Piece meal distribution
87	Piece meal distribution
88	Piece meal distribution
89	Capital Method
90	Model test (03.04.2020)
	Last working Day 27/04/2020

Course Outcomes

Learning Outcomes	COs of the course “<ADVANCED FINANCIAL ACCOUNTING-II>”
CO1	1. Student can able to make necessary journal entries in the books of record under hire purchase method.
CO2	2. Able to maintain royalty and joint venture accounts.
CO3	3. Easily examine the dissolution of partnership.
CO4	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
CO5	Prepare financial accounts for partnership firms in different situations of admission,
CO6	retirement, death and insolvency of the partners.
CO7	Prepare financial statements for partnership firm on □ □ dissolution of the firm.
CO8	Employ critical thinking skills to understand the difference □ □ between the dissolution of the
CO9	firm and dissolution of partnership.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce-Batch-II

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	SCSB5A
Class	III year (2019-2020)
Semester	Odd
Staff Name	Dr.B.FelixFrancy
Credits	2
L. Hours /P. Hours	4 / WK
Total 30 Hrs/Sem Internal Test: 3 Hrs (30.07.2019,28.08.2019 &27.10.2019) Model Test: 3 Hrs (14.10.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 15×4=50; 4Hrs /unit)	

Course Objectives

- To create SELF AWARENESS
- Measurement of Attitudes
- To create NEGOTIATION SKILLS

Syllabus

PERSONALITY DEVELOPMENT

UNIT -I

PERSONALITY - Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development.SELF AWARENESS – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. SWOT – Meaning – Importance- Application – Components.GOAL SETTING Meaning- Importance – Effective goal setting – Principles of goal setting – Goal setting at the Right level.

UNIT – II

SELF MONITORING – Meaning – High self – monitor versus low self-monitor – Advantages and Disadvantages self-monitor- Self –monitoring and job performance. PERCEPTION- Definition- Factor influencing perception- Perception process –Errors in perception – Avoiding perceptual errors. ATTITUDE – Meaning- Formation of attitude –

Types of attitude - Measurement of Attitudes – Barriers to attitude change – Methods to attitude change. ASSERTIVENESS - Meaning – Assertiveness in Communication – Assertiveness Techniques – Benefits of being Assertive – Improving Assertiveness.

UNIT – III

TEAM BUILDING – Meaning – Types of teams – Importance of Team building- Creating Effective Team.LEADERSHIP– Definition – Leadership style- Theories of leadership – Qualities of an Effect leader.NEGOTIATION SKILLS – Meaning – Principles of Negotiation – Types of Negotiation – The Negotiation Process – Common mistakes in Negotiation process.CONFLICT MANAGEMENT – Definition- Types of Conflict- Levels of Conflict – Conflict Resolution – Conflict management.

UNIT –IV

COMMUNICATION – Definition – Importance of communication – Process of communication - Communication Symbols – Communication network – Barriers in communication – Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS – Meaning – EGOSates – Types of Transactions – Johari Window- Life Positions. EMOTIONAL INTELLIGENCE- Meaning – Components of Emotional Intelligence- Significance of managing Emotional intelligence – How to develop Emotional Quotient. STRESS MANAGEMENT – Meaning – Sources of Stress – Symptoms of Stress – Consequences of Stress – Managing Stress.

UNIT – V

SOCIAL GRACES – Meaning – Social Grace at Work – Acquiring Social Graces.TABLE MANNERS – Meaning – Table Etiquettes in Multicultural Environment- Do’s and Don’ts of Table Etiquettes. DRESS CODE – Meaning- Dress Code for selected Occasions – Dress Code for an Interview.GROUP DISCUSSION – Meaning – Personality traits required for Group Discussion- Process of Group Discussion- Group Discussion Topics. INTERVIEW – Definition- Types of skills – Employer Expectations –Planning for the Interview – Interview Questions- Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1	Unit – I Personality Definition – Determinats

2	Importance of Personality Development Personality Traits – Theories of Personality
3	Self Awareness Meaning– Benefits of Self Awareness
4	Swot – Meaning – Importance
5	Goal Setting
6	Unit – II Self Monitoring – Meaning – High self – Monitor versus low self Monitor
7	Perception , Attitude , barriers to attitude change
8	Unit – III Team Building – Meaning – Types of teams
9	Leadership style – Theories of leadership
	Internal test I (30.07.2019)
10	Negotiation skills – Meaning ,Principles of negotiation – Type of negotiation
11	The negotiation Process – Common mistakes in negotiation process
12	Conflict management - Definition – Types of conflict
13	Unit – IV Communication – Definition – Importance of communication
14	Process of communication – communication symbols – communication network
15	Barriers in communication – Overcoming communication barriers
	Internal test II (28.08.2019)
16	Unit – V Social Graces – Meaning – Social Grace at work
17	Acquiring Social Graces
18	Table manners – Meaning
19	Table Etiquettes in Multicultural Environment
20	Do’s and Don’ts of Table Etiquettes – Dress code – Meaning
	Internal test III(27.10.2019)
	Model Test(14.10.2019)
	Last Working day on 06.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING – Meaning – High self – monitor versus low self-monitor –
CO2	Table manner and Do’s And Don’ts’s
CO3	INTERVIEW – Definition- Types of skills
CO4	INTERVIEW – Definition- Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai.

Department of Commerce

COURSE ACADEMIC PLAN (2019- 2020)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Advanced Financial Accounting-I
Course Code	SMCO31-Core-I (Part-III)
Class	II Year
Semester	III
Staff Name	Dr. B. Felix Francy
Credits	4
Hours Per Week	5/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 80 Hours (5 Units X14Hrs per Unit =80Hrs)	

Course Objectives

1. To understand the concept of branch accounting.
- 2.To know the factors for departmental transfer.
3. To identify the payments of installment system and hire purchase system
4. To acquire conceptual knowledge of advanced financial accounting.
5. To impart skills for recording various kinds of payment of accounts..

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester begins on 17/06/2019
1	Unit I Branch Accounting- definition-meaning, features of branch accounting,
2	Advantages and limitations of branch accounting,
3	Functions of branch accounting,
4	Journal entries of branch accounting,
5	Debtor's system of branch accounting,
6	Simple problems of branch accounting,
7	Simple problems of branch accounting
8	Simple problems of branch accounting
9	Definition-meaning, function of departmental accounting,
10	Journal entries of departmental accounting,
11	Ledger account format for departmental accounting,
12	Simple problems of departmental accounting
13	Simple problems of departmental accounting
14	Simple problems of departmental accounting
15	Concept of departmental transfer

16	Simple problems relating to departmental accounts transfer
17	Simple problems relating to departmental accounts transfer
18	Simple problems relating to departmental accounts transfer
19	Group discussion and object type question and answer.
20	Internal test unit I (30.07.2019)
21	Unit II – contract account definition-meaning, features of contract account
22	In complete contract accounts, workin progress
23	Simple problems relating to contract accounts
24	Simple problems relating to contract accounts
25	Simple problems relating to contract accounts
26	Farm accounting : definition-meaning, features of Farm accounting
27	Simple problems toFarm accounting
28	Simple problems to Farm accounting
29	Simple problems to Farm accounting
30	Group discussion and object type question and answer.
31	Internal test (28.08.2019)
32	Unit III- Hire Purchase and Installment system : definition-meaning, features of Hire Purchase
33	Accounting treatment for Hire Purchase system
34	Calculation of interest

35	Default and repossession
36	Journal entries of Hire Purchase system
37	Simple problems relating to Hire Purchase system
38	Simple problems relating to Hire Purchase system
39	Simple problems relating to Hire Purchase system
40	Simple problems relating to Hire Purchase system
41	When rate of interest is not given - Simple problems relating to Hire Purchase system
42	Calculations of depreciation
43	Partial repossession
44	Hire Purchase trading account (1) debtors method
45	Installment system – purchase
46	Installment system to Simple problems
47	Installment system to Simple problems
48	Installment system to Simple problems
49	Installment system to Simple problems
50	Group discussion and object type question and answer.
51	
52	Unit IV –Royalty account definition-meaning, features of Royalty account
53	Royalty account journal entries
54	Sublease

55	Fixed recoupment of short workings
56	Royalty account to Simple problems
57	Royalty account to Simple problems
58	Royalty account to Simple problems
59	Royalty account to Simple problems
60	Minimum rent due to stoppage of work
61	Group discussion and object type question and answer.
62	Internal test unit III (27.10.2019)
63	Unit Vinsolvency account: definition-meaning, features of insolvency account
64	Procedure under insolvency act
65	Distinction between insolvency of an individual and partnership firm
66	Statement of affairs and deficiency account
67	Form of Statement of affairs
68	Points to be note for preparation of Statement of affairs
69	Calculation of preferential creditors.
70	Simple problems relating to insolvency account
71	Simple problems relating to insolvency account
72	Simple problems relating to insolvency account
73	Simple problems relating to insolvency account
74	Group discussion and object type question and answer.
75	Class test unit V
76	Revision unit I
77	Revision unit II

78	Revision unit III
79	Revision unit IV
80	Last working Day 29/10/2019

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Assignment I distinction between branch accounting and departmental accounts
CO2	Work out first internal question paper
CO3	Work out second internal question paper
CO4	Work out third internal question paper
CO5	Assignment II farm accounting
CO6	Assignment III previous year question paper – solved problems

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St.John's College, Palayamkottai

Department of Commerce-Batch-II

COURSE ACADEMIC PLAN (2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Economics
Course Code	SACO11(Allied-I)
Class	First Year (2019-2020)
Semester	I
Staff Name	Dr.B.FelixFrancy
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (30.07.2019,28.08.2019 &27.10.2019) Model Test: 3 Hrs (14.10.2019) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

**I B. COM (I SEMESTER) – UNDER CBCS
PART-III - ALLIED
BUSINESS ECONOMICS**

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 17.06.2019
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Bridge course
8	Meaning of Economics
9	Meaning of Business
10	Over view presentation of Economics
11	How it is useful to business
12	Significance of business economics
13	Welcome of the first year
14	Introduction about Business Economics
15	Unit – I Subject Matter of Economics
16	Definition of Economics :Wealth
17	Definition of Economics :Wealth
18	Definition of Economics :Welfare

19	Definition of Economics :Welfare
20	Definition of Economics :Scarcity
21	Definition of Economics :Scarcity
22	Meaning of Economics
23	Concepts and Importance of Economics
24	Types of Goods
25	Law of Diminishing Utility
26	Law of Diminishing Utility
27	Law of Diminishing Utility
28	Consumer Surplus
29	Consumer Surplus
30	Consumer Surplus
31	Internal Test-I(30.07.2019)
32	Test Paper distribution and result analysis
33	Internal Question Assignment
34	Unit – II Introduction about Demand Analysis
35	Meaning of Demand Analysis
36	Kinds of Demand Analysis
37	Law of Demand Analysis
38	Determination of Demand Analysis
39	Elasticity of Demand Analysis
40	Price Elasticity of Demand Analysis
41	Cross Elasticity of Demand Analysis
42	Types and Method Measuring Elasticity
43	Demand Forecasting
44	Production Analysis
45	Unit – III Meaning of Production
46	Factors of Production
47	Functions of Production
48	Law of returns
49	Law of variable
50	Proportion
51	Returns to Scale
52	Economics and Dis Economics
53	Cost of Production
54	Short Run and Long Run
55	Internal Test-II(28.08.2019)
56	Test Paper distribution and result analysis
57	Internal Question Assignment
58	Internal Question Assignment
59	Cost Curve
60	Optimum Firm
61	Unit – IV Introduction to Pricing
62	Meaning of Pricing
63	Definition of Pricing & Pricing of Product

64	Perfect Competition
65	Oligopoly
66	Imperfect Competition
67	Pricing Policy
68	Objective of Pricing
69	Factors influencing Pricing Policy
70	Pricing of New Products
71	Internal Test-III(27.10.2019)
72	Test Paper distribution and result analysis
73	Internal Question Assignment
74	Internal Question Assignment
75	Profit analysis
76	Functions of profit
77	Profit policy
78	Break even analysis
79	Break even Chart
80	Break Even Point
81	Assumptions & Limitations
82	Profit Forecasting Method
83	Revision
84	Revision
85	Revision
86	Revision
87	Revision
88	Revision
89	Model Test(14.10.2019)
90	Last working Day 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;

CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

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For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-15)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting -I
Course Code	GMCO 51
Class	III year
Semester	Odd
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	7 / WK
Total 105 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 19 Hrs /unit)	

Course Objectives

- To study the issue allotment and forfeiture of shares of companies
- To prepare final accounts as per Companies Act 2013
- To know how to value the goodwill and shares

- To prepare the accounts relating to Amalgamation ,Absorption and External reconstruction as per AS14

Syllabus

CORPORATE ACCOUNTNG I

Unit I

Issue of Shares – Issue at Par – Premium and Discount – Calls in Arrear – Calls in Advance – Forfeiture and Reissue of Shares –Pro-rata allotment – Redemption of Preference Shares – Issue of Bonus Shares

Unit II

Issue of Debentures – Redemption of Debentures – Sinking Fund Method – Underwriting of Shares

Unit III

Profit Prior to incorporation – Alteration of Share Capital and Internal re construction – Accounting entries

Unit IV

Valuation of Goodwill and Shares -Various methods of Valuation of Goodwill and Shares

Unit V

Amalgamation, absorption and external reconstruction – Calculation of Purchase consideration – in the books of Vendor and Purchaser.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Company form of Organization-Meaning and Definition
2-L2	Issue of Shares-Meaning and Types of Shares
3- L3	Issue of Shares-Meaning and Types of Shares
4-L4	Issue of Shares at par-Model Journal Entries
5-L5	Issue of Shares-Simple Problems
6-L6	Issue of Shares-Over Subscription

7-L7	Issue of Shares-Under Subscription
8- L8	Issue of Shares at Premium
9- L9	Issue of Shares-Over/ Under Subscription
10- L10	Issue of Shares at discount
11-L11	Issue of Shares- Over/ Under Subscription
12-L12	Issue of Shares -pro rata allotment
13-L13	Issue of Shares -calls in arrear and advance
14-L14	Issue of Shares -forfeiture of shares
15-L15	Issue of Shares- forfeiture of shares-Simple Problems
16-L16	Forfeiture and reissue of shares-Pro rata allotment
17-L17	Forfeiture and reissue of shares-Pro rata allotment
18-L18	Forfeiture and reissue of shares-Pro rata allotment
19-L19	Forfeiture and reissue of shares-Pro rata allotment
20-L20	Redemption of preference shares- Meaning and model Journal entries
21- L21	Redemption of preference shares-Out of profit
22- L22	Redemption of preference shares- Out of profit and issue of shares
23- L23	Redemption of preference shares- Out of profit and issue of shares
24- L24	Redemption of preference shares and issue of bonus shares
25- L25	Redemption of preference shares and issue of bonus shares
26- L26	Issue of Debentures-Meaning and Types of Debentures
27-L27	Issue of Debentures-Issue at par and redeemed at par
28-L28	Issue of Debentures- Issue at par and redeemed at premium
29-L29	Issue of Debentures- Issue at par and redeemed at discount
30-L30	Issue of Debentures- Issue at discount and redeemed at par
31- L31	Issue of Debentures- Issue at discount and redeemed at premium
32- L32	Issue of Debentures- Issue at premium and redeemed at par
33- L33	Issue of Debentures- Issue at premium and redeemed at premium
34- L34	Issue of Debentures-Simple Problems
35- L35	Issue of Debentures-Simple Problems
	I Internal Test-30-07-2014
36- L36	Redemption of Debentures-Meaning and Model Journal Entries
37-L37	Redemption of Debentures-Sinking fund method
38-L38	Redemption of Debentures- Sinking fund method
39-L39	Redemption of Debentures- Sinking fund method
40-L40	Redemption of Debentures- Sinking fund method
41- L41	Underwriting of shares-Meaning and Calculation of liability
42- L42	Underwriting of shares-Calculation of liability
43- L43	Underwriting of shares- Calculation of liability
44- L44	Profit prior to incorporation-Meaning, Calculation of Ratios
45- L45	Calculation of time ratio and sales ratio
46- L46	Calculation of time ratio and sales ratio-Simple problem
47- L47	Calculation of time ratio and sales ratio- Advanced problem
48- L48	Profit prior to incorporation-Simple problem
49-L49	Profit prior to incorporation- Simple problem
50- L50	Profit prior to incorporation- Simple problem

51- L51	Profit prior to incorporation- Advanced problem
52- L52	Profit prior to incorporation- Advanced problem
53- L53	Profit prior to incorporation- Advanced problem
54- L54	Alteration of share capital-Meaning
55- L55	Alteration of share capital-Model Journal Entries
	II Internal Test 18-08-2014
56-L56	Internal reconstruction- Meaning & Model Journal Entries
57-L57	Internal reconstruction- Simple problem
58- L58	Internal reconstruction- Simple problem
59- L59	Internal reconstruction- Simple problem
60- L60	Internal reconstruction- Advanced problem
61- L61	Internal reconstruction- Advanced problem
62- L62	Internal reconstruction- Advanced problem
63- L63	Meaning of goodwill and factors influence the valuation of goodwill
64- L64	Valuation of goodwill-Average profit method-Simple problem
65- L65	Valuation of goodwill-Average profit method-Simple problem
66-L66	Valuation of goodwill-Average profit method-Advancedproblem
67-L67	Valuation of goodwill-Average profit method- Advanced problem
68-L68	Weighted Average profit method- Simple problem
69-L69	Weighted Average profit method- Simple problem
70-L70	Weighted Average profit method- Advanced problem
71-L71	Weighted Average profit method- Advanced problem
72-L72	Super profit method- Simple problem
73-L73	Super profit method- Advanced problem
74-L74	Super profit method- Advanced problem
75-L75	Annuity method
76-L76	Capitalisation of average profit
77-L77	Capitalisation of Super profit
	III Internal Test 15-09-2014
78-L78	Valuation of shares-Meaning ,Importance etc.,
79-L79	Networth method/Asset backing method-Simple problem
80-L80	Networth method/Asset backing method-Advanced problem
81-L81	Yield method- Simple problem
82-L82	Yield method- Advanced problem
83-L83	Fair Value method
84-L84	Amalgamation ,Absorption and External reconstruction-Basic Concepts
85-L85	Calculation of purchase consideration -AS14
86-L86	Model Journal Entries in the books of transferor company
87-L87	Model Journal Entries in the books of transferee company-AS14
88-L88	Amalgamation- Simple problem
89-L89	Amalgamation- Advanced problem
90-L90	Absorption - Simple problem
91-L91	Absorption - Advanced problem
92-L92	External reconstruction- Simple problem
93-L93	External reconstruction- Advanced problem

94-L94	Amalgamation- Simple problem
95-L95	Amalgamation- Simple problem
	Model Test 24-10-2014
	Last Working day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<CORPORATE ACCOUNTING-I>”
CO1	To learn the types of companies
CO2	To learn the various sources the company to raise the funds
CO3	To learn the preparation of final accounts
CO4	To know the concepts Amalgamation, Absorption and External reconstruction
CO5	To understand the Accounting Standard 14
CO6	To know the different methods of valuation of goodwill
CO7	To know the different methods of valuation of shares

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-15)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Mathematics
Course Code	GMCO 32
Class	II year
Semester	Odd
Staff Name	S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand counting techniques binominal expansion numbers
- To study about simultaneous linear equations with two or three unknowns
- To learn about logarithms and progression indices positive indices
- Discussing about distance between two points in a plane slope of a straight line.
- Basic concepts-matrix addition
- Discussing about Matrices

Syllabus:

Business mathematics

Unit I: number systems and equation: counting techniques binominal expansion numbers-natural-whole-rational-irrational – real –algebraic expression- factorization-equations-linear-quadratic-solutions-simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots- forming quadratic equation- permutation-combinations-binomial expansion.

Unit II: theory of indices- logarithms and progression indices positive indices- zero and negative indices- fractional indices. Logarithms- properties- laws of logarithms- common logarithms. Arithmetic progression 'n' the term – sum of terms.

Unit III: Analytical geometry: distance between two points in a plane slope of a straight line- equation of straight line- point of intersection of two lines-applications(1) demand and supply (2) cost-output (3) break –even analysis.

Unit IV: Matrices- basic concepts-matrix addition- scalar multiplication- multiplication of matrix- inverses of a matrix-solution of a system of linear equations-matrix method.

Unit V: Commercial arithmetic percentages:-ratio and proportion-simple interest-compound interest-annuities-depreciation-discount-banker’s discount true discount-amortization.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations
4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation i e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Permutation and Combinations – Simple problems
12-L12	Permutation and Combinations – Simple problems
13-L13	Binomial expansion – Simple Problems
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
19-L19	Solution to advanced problem
	I Intrnal Test 30-07-2014
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes

31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
	II Internal Test 18-08-2014
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compoundinterest and depreciation
50- L50	Discount – Trade discount, Cash Discount.
51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Additional and Advanced Problem
53- L53	Additional and Advanced Problem
54- L54	Ratio and Proportion
55- L55	Ratio and Proportion
	III Internal Test 15-09-2014
56-L56	Depreciation
57-L57	depreciation
58- L58	Annuities – meaning, immediate Annuities, Annuities certain
59- L59	Amount of Annuity due, present value of Annuity due
60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Model Test 24-10-2014
	Last Working day on31.10.2014

Course Outcomes

Learning Outcomes	COs of the course “<Business mathematics>”
CO1	To learn simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots
CO2	Working on analytical geometry method.
CO3	logarithms and progression indices positive indices
CO4	common logarithms
CO5	basic concepts-matrix
CO6	binomial expansion
CO7	Inverses of a matrix-solution of a system of linear equations-matrix
CO8	Commercial arithmetic percentages
CO9	ratio and proportion-simple interest-compound interest

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-16)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting -II
Course Code	GMCO 61
Class	III year
Semester	Even
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	6/ WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16 Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking companies in a scheduled form
- To train the students to prepare final accounts under double account system
- To know the preparation of consolidated balance sheet
- To know the uses of accounting ratios

Syllabus:

CORPORATE ACCOUNTING II

Unit I

Liquidators Final Statement – Contributory

Unit II

Holding Companies – Minority Interest – Capital Profit - Cost of Control or Goodwill –
Preparation of Consolidated Balance Sheet

Unit III

Banking Companies – Format of Balance Sheet and Profit and Loss Account as per section 29 of Banking Regulation Act.

Unit IV

Double Account system – Meaning – Difference between Double Account and Single Account System – Difference between Double Account and Double Entry System – Preparation of Final Accounts – Capital Base – Disposal of Surplus – Calculation of reasonable return – replacement of assets.

Unit V

Accounting Ratios – Responsibility Accounts – Human Resource Accounting.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2015
1-L1	Liquidator's final statement – Concepts
2-L2	Causes of Liquidation, Appointment of Liquidator
3- L3	Calculation of Liquidator's remuneration
4-L4	Preparation of Liquidator's final statement – Order of Payment
5-L5	Preparation of Liquidator's final statement – Simple Problems
6-L6	Preparation of Liquidator's final statement – Simple Problems
7-L7	Preparation of Liquidator's final statement – Simple Problems
8- L8	Preparation of Liquidator's final statement – Advanced Problems
9- L9	Preparation of Liquidator's final statement – Advanced Problems
10- L10	Preparation of Liquidator's final statement – Advanced Problems
11-L11	Contributory Concepts
12-L12	Holding Company – Meaning , Terms used
13-L13	Calculation of Ratios
14-L14	Minority Interest, Revenue Profit and Capital Profit Calculations
15-L15	Minority Interest, Revenue Profit and Capital Profit Calculations
16-L16	Preparation of Consolidated Balance Sheet – Simple Problems
17-L17	Preparation of Consolidated Balance Sheet – Simple Problems
18-L18	Preparation of Consolidated Balance Sheet – Simple Problems
19-L19	Preparation of Consolidated Balance Sheet – Advanced Problems
20-L20	Preparation of Consolidated Balance Sheet – Advanced Problems
21- L21	Preparation of Consolidated Balance Sheet – Advanced Problems
22- L22	Preparation of Consolidated Balance Sheet – Advanced Problems
23- L23	Preparation of Consolidated Balance Sheet – Advanced Problems
24- L24	Preparation of Consolidated Balance Sheet – Advanced Problems
	FIRST INTERNAL TEST 25.01.2016

25- L25	Banking Companies – Definition, Meaning etc.
26- L26	Preparation of Profit and Loss Account – Model
27-L27	Preparation of Schedules related to Profit and Loss Account
28-L28	Preparation of Profit and Loss Account – Simple Problems
29-L29	Preparation of Profit and Loss Account – Simple Problems
30-L30	Preparation of Profit and Loss Account – Simple Problems
31- L31	Preparation of Profit and Loss Account – Simple Problems
32- L32	Preparation of Profit and Loss Account – Advanced Problems
33- L33	Preparation of Profit and Loss Account – Advanced Problems
34- L34	Preparation of Profit and Loss Account – Advanced Problems
35- L35	Preparation of Profit and Loss Account – Advanced Problems
36- L36	Preparation of Schedules related to Balance Sheet
37-L37	Preparation of Schedules related to Balance Sheet
38-L38	Preparation of Schedules related to Balance Sheet – Simple Problems
39-L39	Preparation of Balance Sheet – Simple Problems
40-L40	Preparation of Balance Sheet – Simple Problems
41- L41	Preparation of Balance Sheet – Simple Problems
42- L42	Preparation of Balance Sheet – Advanced Problems
43- L43	Preparation of Balance Sheet – Advanced Problems
44- L44	Preparation of Balance Sheet – Advanced Problems
45- L45	Preparation of Balance Sheet – Advanced Problems
	SECOND INTERNAL TEST 22.02.2016
46- L46	Calculation of Unexpired Interest
47- L47	Non-Performing Assets - Calculation
48- L48	Double Account System Vs Double Entry System
49-L49	Double Account System Vs Single Account System
50- L50	Preparation of Revenue Account and Net Revenue Account
51- L51	Preparation of Revenue Account and Net Revenue Account
52- L52	Preparation of Balance Sheet
53- L53	Preparation of Final Accounts – Simple Problems
54- L54	Preparation of Final Accounts – Simple Problems
55- L55	Preparation of Final Accounts – Simple Problems
56-L56	Preparation of Final Accounts – Simple Problems
57-L57	Preparation of Final Accounts – Advanced Problems
58- L58	Preparation of Final Accounts – Advanced Problems
59- L59	Preparation of Final Accounts – Advanced Problems
60- L60	Preparation of Final Accounts – Advanced Problems
61- L61	Calculation of Capital Base
62- L62	Calculation of Reasonable Return and Disposal of Surplus - Theory
63- L63	Disposal of Surplus – Simple Problems
64- L64	Disposal of Surplus – Simple Problems
65- L65	Disposal of Surplus – Simple Problems
	THIRD INTERNAL TEST 28.03.2016
66-L66	Replacement of Assets – Simple Problems
67-L67	Replacement of Assets – Simple Problems

68-L68	Replacement of Assets – Advanced Problems
69-L69	Replacement of Assets – Advanced Problems
70-L70	Accounting Ratios and Classification
71-L71	Profitability Ratios – Problems
72-L72	Short Term and Long Term Solvency Ratios
73-L73	Short Term and Long Term Solvency Ratios
74-L74	Turnover Ratios
75-L75	Problems – Different Ratios
76-L76	Problems – Different Ratios
77-L77	Problems – Different Ratios
78-L78	Preparation of Balance Sheet based on Ratios
79-L79	Preparation of Balance Sheet based on Ratios
80-L80	Responsibility Accounts – Human Resource Accounting
	MODEL TEST 11.04.2016
	LAST WORKING DAY 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “Corporate Accounting-II”
CO1	To learn how to prepare liquidator’s final statement of accounts
CO2	To understand the preparation of various schedules forms part of Banking companies final accounts
CO3	To prepare the final accounts of service sector and disposal of surplus
CO4	To know the various accounting ratios and their uses
CO5	To understand the responsibility accounting
CO6	To know the human resource accounting
CO7	To know the accounting entries in service sector

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2015 - 16

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO 42
Class	II year
Semester	Even
Staff Name	S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learn about statistics.
- To study about measures of central tendency.
- To understand correlation.
- Discussing deviation method regression analysis.
- Graphic method-moving average method of least square-problems.
- Index numbers-meaning-construction of index numbers.

Syllabus

Unit I: definition of statistics-importance-application-limitations and distrusts of statistics-statistical survey-planning and design of survey-collection of Data-primary and secondary data-questionnaire and schedule-sampling design-types of samples-classification of data-tabulation and presentation of data-diagrams-two and three dimensional.

Unit II: measures of central tendency-mean-median-mode-geometric mean-harmonic mean-measures of dispersion-range- quartile deviation-mean deviation-standard deviation-variance-co-efficient of variation-skewness-kurtosis-moments.

Unit III: correlation-meaning-types-scatter diagram-karlpearson's co-efficient of correlation-rank correlation-concurrent deviation method regression analysis- uses-methods of studying regression- regression lines.

Unit IV: probability-meaning-usefulness-dependent and independent events-mutually exclusive events-simples and compound events-addition theorem-multiplication theorem-problems.

Unit V: index numbers-meaning-construction of index numbers-its problems-methods of construction-tests of consistencies-fixed base-chain base-consumer price index-problems.

Analysis of time series-trend seasonal and cyclical variations-irregular fluctuations-methods of measurements-graphic method-moving average method of least square-problems.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 2.12.2015
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method
4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation& discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
	I Internal Test 25-01-2016
20- L20	Geometric Mean - Individual observation, discrete series& continuous series
21- L21	Harmonic Mean - Individual observation, discrete series & continuous series
22- L22	Application of Geometric Mean& Harmonic Mean
23- L23	Dispersion – Absolute measure & relative measure, Range & coefficient of range
24- L24	Quartile deviation & coefficient of Quartile deviation
25- L25	Mean deviation about mean&coefficient of Mean deviation
26- L26	Mean deviation about median&coefficient of Mean deviation
27- L27	Standard deviation - Individual observation & discrete series

28- L28	Standard deviation - continuous series, Coefficient of variation
29-L29	Skewness – Karl Pearson’s coefficient of Skewness
30-L30	Skewness – Bowley’s coefficient of Skewness
31-L31	Skewness –Advanced problems
32- L32	Skewness –Advanced problems
33- L33	Correlation – meaning, types.
34- L34	Correlation – Karl Pearson’s coefficient of Correlation
35- L35	Correlation – Karl Pearson’s coefficient of Correlation
36- L36	Correlation – Spearman’s rank Correlation
37- L37	Correlation – Spearman’s rank Correlation
38- L38	Correlation – concurrent deviation method
II Internal Test 22-02-2016	
39-L39	Regression analysis – meaning, uses, correlation Vs regression
40- L40	Regression analysis – regression equations, least square method
41- L41	Regression analysis – regression equations, least square method
42- L42	Deviation taken from actual mean and assumed mean
43- L43	Deviation taken from actual mean and assumed mean
44- L44	Indexed numbers – meaning, types, problems etc.,
45- L45	Methods – unweighted Index number – Simple aggregative method, Simple Average of Relatives
46-L46	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
47-L47	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
48-L48	Method – Marshall – Edgeworth Method, Kelly’s Method
49-L49	Weighted Average of relatives method
50-L50	Quantity or Volume Index number, Value Index number
51-L51	Test of Adequacy – Time Reversal Test and Factor Reversal Test
52-L52	Test of Adequacy – Time Reversal Test and Factor Reversal Test
53- L53	Chain Index Number
54- L54	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
55- L55	Time series - meaning, importance & components of time series
56- L56	Measurement of trend – graphic method & semi average method
57- L57	Measurement of trend – moving average method
58- L58	Measurement of trend – moving average method
III Internal Test 28-03-2016	
59-L59	Measurement of trend – method of least square
60- L60	Measurement of trend – method of least square
61- L61	Measurement of Seasonal variation – Simple average method
62-L62	Probability – Important terms in Probability
63-L63	Addition theorem and the multiplication Theorem
64-L64	Addition theorem and the multiplication Theorem
65-L65	Bayes theorem
Model Test 11-04-2016	
Last Working day on 22.4.2016	

Course Outcomes

Learning Outcomes	COs of the course “<Business Statistics>”
CO1	Learned about definition of statistics.
CO2	Discuss about data-primary and secondary data.
CO3	Study on skewness-kurtosis-moments.
CO4	Correlation-meaning-types.
CO5	Probability-meaning-usefulness.
CO6	Index numbers-meaning-construction of index numbers.
CO7	Analysis of time series-trend seasonal and cyclical variations-irregular fluctuations-methods.
CO8	Measures of central tendency.
CO9	Average method of least square-problems.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

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HOD Signature

Staff Signature

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St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-16)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting -I
Course Code	GMCO 51
Class	III year
Semester	Odd
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	7 / WK
Total 105 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 19 Hrs /unit)	

Course Objectives

- To study the issue allotment and forfeiture of shares of companies
- To prepare final accounts as per Companies Act 2013
- To know how to value the goodwill and shares
- To prepare the accounts relating to Amalgamation ,Absorption and External reconstruction as per AS14

Syllabus

CORPORATE ACCOUNTNG I

Unit I

Issue of Shares – Issue at Par – Premium and Discount – Calls in Arrear – Calls in Advance – Forfeiture and Reissue of Shares –Pro-rata allotment – Redemption of Preference Shares – Issue of Bonus Shares

Unit II

Issue of Debentures – Redemption of Debentures – Sinking Fund Method – Underwriting of Shares

Unit III

Profit Prior to incorporation – Alteration of Share Capital and Internal re construction – Accounting entries

Unit IV

Valuation of Goodwill and Shares -Various methods of Valuation of Goodwill and Shares

Unit V

Amalgamation, absorption and external reconstruction – Calculation of Purchase consideration – in the books of Vendor and Purchaser.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2015
1-L1	Company form of Organization-Meaning and Definition
2-L2	Issue of Shares-Meaning and Types of Shares
3- L3	Issue of Shares-Meaning and Types of Shares
4-L4	Issue of Shares at par-Model Journal Entries
5-L5	Issue of Shares-Simple Problems
6-L6	Issue of Shares-Over Subscription
7-L7	Issue of Shares-Under Subscription
8- L8	Issue of Shares at Premium
9- L9	Issue of Shares-Over/ Under Subscription
10- L10	Issue of Shares at discount
11-L11	Issue of Shares- Over/ Under Subscription
12-L12	Issue of Shares -pro rata allotment
13-L13	Issue of Shares -calls in arrear and advance
14-L14	Issue of Shares -forfeiture of shares
15-L15	Issue of Shares- forfeiture of shares-Simple Problems
16-L16	Forfeiture and reissue of shares-Pro rata allotment
17-L17	Forfeiture and reissue of shares-Pro rata allotment
18-L18	Forfeiture and reissue of shares-Pro rata allotment
19-L19	Forfeiture and reissue of shares-Pro rata allotment
20-L20	Redemption of preference shares- Meaning and model Journal entries
21- L21	Redemption of preference shares-Out of profit
22- L22	Redemption of preference shares- Out of profit and issue of shares
23- L23	Redemption of preference shares- Out of profit and issue of shares

24- L24	Redemption of preference shares and issue of bonus shares
25- L25	Redemption of preference shares and issue of bonus shares
26- L26	Issue of Debentures-Meaning and Types of Debentures
27-L27	Issue of Debentures-Issue at par and redeemed at par
28-L28	Issue of Debentures- Issue at par and redeemed at premium
29-L29	Issue of Debentures- Issue at par and redeemed at discount
30-L30	Issue of Debentures- Issue at discount and redeemed at par
31- L31	Issue of Debentures- Issue at discount and redeemed at premium
32- L32	Issue of Debentures- Issue at premium and redeemed at par
33- L33	Issue of Debentures- Issue at premium and redeemed at premium
34- L34	Issue of Debentures-Simple Problems
35- L35	Issue of Debentures-Simple Problems
	I Internal Test-20-07-2015
36- L36	Redemption of Debentures-Meaning and Model Journal Entries
37-L37	Redemption of Debentures-Sinking fund method
38-L38	Redemption of Debentures- Sinking fund method
39-L39	Redemption of Debentures- Sinking fund method
40-L40	Redemption of Debentures- Sinking fund method
41- L41	Underwriting of shares-Meaning and Calculation of liability
42- L42	Underwriting of shares-Calculation of liability
43- L43	Underwriting of shares- Calculation of liability
44- L44	Profit prior to incorporation-Meaning, Calculation of Ratios
45- L45	Calculation of time ratio and sales ratio
46- L46	Calculation of time ratio and sales ratio-Simple problem
47- L47	Calculation of time ratio and sales ratio- Advanced problem
48- L48	Profit prior to incorporation-Simple problem
49-L49	Profit prior to incorporation- Simple problem
50- L50	Profit prior to incorporation- Simple problem
51- L51	Profit prior to incorporation- Advanced problem
52- L52	Profit prior to incorporation- Advanced problem
53- L53	Profit prior to incorporation- Advanced problem
54- L54	Alteration of share capital-Meaning
55- L55	Alteration of share capital-Model Journal Entries
	II Internal Test 31-08-2015
56-L56	Internal reconstruction- Meaning & Model Journal Entries
57-L57	Internal reconstruction- Simple problem
58- L58	Internal reconstruction- Simple problem
59- L59	Internal reconstruction- Simple problem
60- L60	Internal reconstruction- Advanced problem
61- L61	Internal reconstruction- Advanced problem
62- L62	Internal reconstruction- Advanced problem
63- L63	Meaning of goodwill and factors influence the valuation of goodwill
64- L64	Valuation of goodwill-Average profit method-Simple problem
65- L65	Valuation of goodwill-Average profit method-Simple problem
66-L66	Valuation of goodwill-Average profit method-Advancedproblem

67-L67	Valuation of goodwill-Average profit method- Advanced problem
68-L68	Weighted Average profit method- Simple problem
69-L69	Weighted Average profit method- Simple problem
70-L70	Weighted Average profit method- Advanced problem
71-L71	Weighted Average profit method- Advanced problem
72-L72	Super profit method- Simple problem
73-L73	Super profit method- Advanced problem
74-L74	Super profit method- Advanced problem
75-L75	Annuity method
76-L76	Capitalisation of average profit
77-L77	Capitalisation of Super profit
	III Internal Test 05-10-2015
78-L78	Valuation of shares-Meaning ,Importance etc.,
79-L79	Networth method/Asset backing method-Simple problem
80-L80	Networth method/Asset backing method-Advanced problem
81-L81	Yield method- Simple problem
82-L82	Yield method- Advanced problem
83-L83	Fair Value method
84-L84	Amalgamation ,Absorption and External reconstruction-Basic Concepts
85-L85	Calculation of purchase consideration -AS14
86-L86	Model Journal Entries in the books of transferor company
87-L87	Model Journal Entries in the books of transferee company-AS14
88-L88	Amalgamation- Simple problem
89-L89	Amalgamation- Advanced problem
90-L90	Absorption - Simple problem
91-L91	Absorption - Advanced problem
92-L92	External reconstruction- Simple problem
93-L93	External reconstruction- Advanced problem
94-L94	Amalgamation- Simple problem
95-L95	Amalgamation- Simple problem
	Model Test 16-10-2015
	Last Working day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-I>”
CO1	To learn the types of companies
CO2	To learn the various sources the company to raise the funds
CO3	To learn the preparation of final accounts
CO4	To know the concepts Amalgamation ,Absorption and External reconstruction
CO5	To understand the Accounting Standard 14
CO6	To know the different methods of valuation of goodwill
CO7	To know the different methods of valuation of shares

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-16)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO32
Class	II year
Semester	Odd
Staff Name	S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand counting techniques binominal expansion numbers
- To study about simultaneous linear equations with two or three unknowns
- To learn about logarithms and progression indices positive indices
- Discussing about distance between two points in a plane slope of a straight line.
- Basic concepts-matrix addition
- Discussing about Matrices

Syllabus:

Business mathematics

UnitI:number systems and equation: counting techniques binominal expansion numbers-natural-whole-rational-irrational – real –algebraic expression- factorization-equations-linear-quadratic-solutions-simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots- forming quadratic equation- permutation-combinations-binomial expansion.

UnitII:theory of indices- logarithms and progression indices positive indices- zero and negative indices- fractional indices. Logarithms- properties- laws of logarithms- common logarithms.Arithmetic progression ‘n’ the term – sum of terms.

Unit III: analytical geometry: distance between two points in a plane slope of a straight line- equation of straight line- point of intersection of two lines-applications(1) demand and supply (2) cost-output (3) break –even analysis.

Unit IV: Matrices- basic concepts-matrix addition- scalar multiplication- multiplication of matrix- inverses of a matrix-solution of a system of linear equations-matrix method.

Unit V: Commercial arithmetic percentages:- ratio and proportion-simple interest- compound interest-annuities-depreciation-discount-banker’s discount true discount- amortization.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2015
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations
4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation i.e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Permutation and Combinations – Simple problems
12-L12	Permutation and Combinations – Simple problems
13-L13	Binomial expansion – Simple Problems
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
195-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
	I Internal Test 20-07-2015
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms

29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes
31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
II Internal Test 31-08-2015	
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjoined and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compoundinterest and depreciation
50- L50	Discount – Trade discount, Cash Discount.
51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Additional and Advanced Problem
53- L53	Additional and Advanced Problem
54- L54	Ratio and Propotion
55- L55	Ratio and Propotion
56-L56	Depreciation
57-L57	depreciation
III Internal Test 05-10-2015	
58- L58	Annuities – meaning, immediate Annuities, Annuities certain
59- L59	Amount of Annuity due, present value of Annuity due
60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
Model Test 16-10-2015	
Last Working day on29.10.2015	

Course Outcomes

Learning Outcomes	COs of the course “<Business mathematics>”
CO1	To learn simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots

CO2	Working on analytical geometry method.
CO3	logarithms and progression indices positive indices
CO4	common logarithms
CO5	basic concepts-matrix
CO6	binomial expansion
CO7	Inverses of a matrix-solution of a system of linear equations-matrix
CO8	Commercial arithmetic percentages
CO9	ratio and proportion-simple interest-compound interest

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-17)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting -II
Course Code	GMCO 61
Class	III year
Semester	Even
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	6/ WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16 Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking companies in a scheduled form
- To train the students to prepare final accounts under double account system
- To know the preparation of consolidated balance sheet
- To know the uses of accounting ratios

Syllabus:

CORPORATE ACCOUNTING II

Unit I

Liquidators Final Statement – Contributory

Unit II

Holding Companies – Minority Interest – Capital Profit - Cost of Control or Goodwill –
Preparation of Consolidated Balance Sheet

Unit III

Banking Companies – Format of Balance Sheet and Profit and Loss Account as per section 29 of Banking Regulation Act.

Unit IV

Double Account system – Meaning – Difference between Double Account and Single Account System – Difference between Double Account and Double Entry System – Preparation of Final Accounts – Capital Base – Disposal of Surplus – Calculation of reasonable return – replacement of assets.

Unit V

Accounting Ratios – Responsibility Accounts – Human Resource Accounting.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 01.12.2016
1-L1	Liquidator's final statement – Concepts
2-L2	Causes of Liquidation, Appointment of Liquidator
3- L3	Calculation of Liquidator's remuneration
4-L4	Preparation of Liquidator's final statement – Order of Payment
5-L5	Preparation of Liquidator's final statement – Simple Problems
6-L6	Preparation of Liquidator's final statement – Simple Problems
7-L7	Preparation of Liquidator's final statement – Simple Problems
8- L8	Preparation of Liquidator's final statement – Advanced Problems
9- L9	Preparation of Liquidator's final statement – Advanced Problems
10- L10	Preparation of Liquidator's final statement – Advanced Problems
11-L11	Contributory Concepts
12-L12	Holding Company – Meaning , Terms used
13-L13	Calculation of Ratios
14-L14	Minority Interest, Revenue Profit and Capital Profit Calculations
15-L15	Minority Interest, Revenue Profit and Capital Profit Calculations
16-L16	Preparation of Consolidated Balance Sheet – Simple Problems
17-L17	Preparation of Consolidated Balance Sheet – Simple Problems
18-L18	Preparation of Consolidated Balance Sheet – Simple Problems
19-L19	Preparation of Consolidated Balance Sheet – Advanced Problems
20-L20	Preparation of Consolidated Balance Sheet – Advanced Problems
21- L21	Preparation of Consolidated Balance Sheet – Advanced Problems
22- L22	Preparation of Consolidated Balance Sheet – Advanced Problems
23- L23	Preparation of Consolidated Balance Sheet – Advanced Problems
24- L24	Preparation of Consolidated Balance Sheet – Advanced Problems
	FIRST INTERNAL TEST 24.01.2017

25- L25	Banking Companies – Definition, Meaning etc.
26- L26	Preparation of Profit and Loss Account – Model
27-L27	Preparation of Schedules related to Profit and Loss Account
28-L28	Preparation of Profit and Loss Account – Simple Problems
29-L29	Preparation of Profit and Loss Account – Simple Problems
30-L30	Preparation of Profit and Loss Account – Simple Problems
31- L31	Preparation of Profit and Loss Account – Simple Problems
32- L32	Preparation of Profit and Loss Account – Advanced Problems
33- L33	Preparation of Profit and Loss Account – Advanced Problems
34- L34	Preparation of Profit and Loss Account – Advanced Problems
35- L35	Preparation of Profit and Loss Account – Advanced Problems
36- L36	Preparation of Schedules related to Balance Sheet
37-L37	Preparation of Schedules related to Balance Sheet
38-L38	Preparation of Schedules related to Balance Sheet – Simple Problems
39-L39	Preparation of Balance Sheet – Simple Problems
40-L40	Preparation of Balance Sheet – Simple Problems
41- L41	Preparation of Balance Sheet – Simple Problems
42- L42	Preparation of Balance Sheet – Advanced Problems
43- L43	Preparation of Balance Sheet – Advanced Problems
44- L44	Preparation of Balance Sheet – Advanced Problems
45- L45	Preparation of Balance Sheet – Advanced Problems
	SECOND INTERNAL TEST 24.02.2017
46- L46	Calculation of Unexpired Interest
47- L47	Non-Performing Assets - Calculation
48- L48	Double Account System Vs Double Entry System
49-L49	Double Account System Vs Single Account System
50- L50	Preparation of Revenue Account and Net Revenue Account
51- L51	Preparation of Revenue Account and Net Revenue Account
52- L52	Preparation of Balance Sheet
53- L53	Preparation of Final Accounts – Simple Problems
54- L54	Preparation of Final Accounts – Simple Problems
55- L55	Preparation of Final Accounts – Simple Problems
56-L56	Preparation of Final Accounts – Simple Problems
57-L57	Preparation of Final Accounts – Advanced Problems
58- L58	Preparation of Final Accounts – Advanced Problems
59- L59	Preparation of Final Accounts – Advanced Problems
60- L60	Preparation of Final Accounts – Advanced Problems
61- L61	Calculation of Capital Base
62- L62	Calculation of Reasonable Return and Disposal of Surplus - Theory
63- L63	Disposal of Surplus – Simple Problems
64- L64	Disposal of Surplus – Simple Problems
65- L65	Disposal of Surplus – Simple Problems
	THIRD INTERNAL TEST
66-L66	Replacement of Assets – Simple Problems
67-L67	Replacement of Assets – Simple Problems

68-L68	Replacement of Assets – Advanced Problems
69-L69	Replacement of Assets – Advanced Problems
70-L70	Accounting Ratios and Classification
71-L71	Profitability Ratios – Problems
72-L72	Short Term and Long Term Solvency Ratios
73-L73	Short Term and Long Term Solvency Ratios
74-L74	Turnover Ratios
75-L75	Problems – Different Ratios
76-L76	Problems – Different Ratios
77-L77	Problems – Different Ratios
78-L78	Preparation of Balance Sheet based on Ratios
79-L79	Preparation of Balance Sheet based on Ratios
80-L80	Responsibility Accounts – Human Resource Accounting
	MODEL TEST 05.04.2017
	LAST WORKING DAY 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
CO1	To learn how to prepare liquidator’s final statement of accounts
CO2	To understand the preparation of various schedules forms part of Banking companies final accounts
CO3	To prepare the final accounts of service sector and disposal of surplus
CO4	To know the various accounting ratios and their uses
CO5	To understand the responsibility accounting
CO6	To know the human resource accounting
CO7	To know the accounting entries in service sector

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting- II
Course Code	J-Code JMCO21
Class	First Year
Semester	Even
Staff Name	Dr. S. Daniel David Annaraj
Credits	4
Hours Per Week	6/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12 Hrs per Unit =60Hrs)	

Course Objectives:

- 1.. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Syllabus:

Financial Accounting- II

Unit I

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV Average Due Date – Account Current.

Unit V Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional

Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1-L1	College reopened 01/12/2016
2-L2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3- L3	Preparation of account sales , Model journal entries in the books of both the parties.
4-L4	Consignment – simple problems.
5-L5	Valuation of unsold stock – Recurring and non-recurring expenses , Normal and abnormal losses.
6-L6	Consignment –cost price method, stock valuation – simple problems.
7-L7	Consignment –cost price method, stock valuation – simple problems.
8- L8	Consignment –cost price method, stock valuation – advanced problems.
9- L9	Consignment–Invoice Price Method –simple problems
10- L10	Consignment–Invoice Price Method – advanced problems
11-L11	Consignment–Invoice Price Method – advanced problems
12-L12	Consignment–Invoice Price Method – advanced problems
13-L13	Joint venture- meaning, features, Consignment Vs Joint venture , Joint venture Vs Partnership.
14-L14	Different methods of recording joint venture transactions.
15-L15	Separate set of books- Model journal entries, simple problem.
16-L16	Separate set of books- simple problems
17- L17	No separate set of books- Model journal entries, simple problem.
	I Internal Test 24-01-2017
18- L18	No separate set of books- simple problems
19- L19	Memorandum joint venture method, simple problem
20- L20	Separate set of books- model journal entries
21- L21	Joint Venture-Advanced problems
22- L22	Joint Venture-Advanced problems
23- L23	Joint Venture-Advanced problems
24- L24	Joint Venture-Advanced problems
25- L25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
26- L26	Preparation of Receipts and Payments account.
27- L27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28- L28	Preparation of Income and Expenditure account
29-L29	Preparation of Income and Expenditure account and Balance Sheet

30-L30	Preparation of Income and Expenditure account and Balance Sheet
31-L31	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
32- L32	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
33- L33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34- L34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35- L35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36- L36	Average due date-meaning practical uses of average due date, determination of due date
II Internal Test 24-02-2017	
37- L37	Calculation of average due date for interest calculation
38- L38	Average due date- interest of drawings of partners
39-L39	Average due date- amount is lent in a single installment
40- L40	Average due date different problems
41- L41	Account current- meaning, uses, calculating number of days.
42- L42	Account current- product method- redink interest
43- L43	Account current- interest table method , Epoque method
44- L44	Account current- advanced problems
45- L45	Account current- advanced problems
46-L46	Self balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47-L47	Self balancing ledgers-simple problems
48-L48	Sectional balancing- simple problems
49-L49	Insurance claim- Fire insurance(stock) simple problems
50-L50	Insurance claim- Fire insurance(stock) simple problems
51-L51	Insurance claim- Fire insurance(stock) advanced problems
52-L52	Insurance claim- Fire insurance(stock) advanced problems
53- L53	claim- important terms used
III Internal Test	
54- L54	Consequential loss- simple problems
55- L55	Consequential loss- simple problems
56- L56	Consequential loss- advanced problems
57- L57	Consequential loss- advanced problems
58- L58	Revision- Consignment and joint venture
59-L59	Revision- Non trading concern
60- L60	Revision- Average due date and account current
Model Test 05-04-2017	
Last working day 21.04.2017	

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-II>”
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CO1	Learn about consignment–Invoice Price Method – advanced problems
CO2	Learn about consignment cost price method, stock valuation – advanced problems.
CO3	Learn about consignment–Invoice price Method –simple problems
CO4	Learn about average due date different problems
CO5	Learn about account current- meaning, uses, calculating number of days.
CO6	Learn about account current- product method- reding interest
CO7	Learn about account current- interest table method , Epoque method
CO8	Learn about claim- important terms used
CO9	Learn about consequential loss- simple problems

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-15)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting -II
Course Code	GMCO 61
Class	III year
Semester	Even
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	6/ WK
Total 90Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To know the preparation of liquidator's final statement of accounts
- To prepare the final accounts of banking companies in a scheduled form
- To train the students to prepare final accounts under double account system
- To know the preparation of consolidated balance sheet
- To know the uses of accounting ratios

Syllabus:

CORPORATE ACCOUNTING II

Unit I

Liquidators Final Statement – Contributory

Unit II

Holding Companies – Minority Interest – Capital Profit - Cost of Control or Goodwill –
Preparation of Consolidated Balance Sheet

Unit III

Banking Companies – Format of Balance Sheet and Profit and Loss Account as per section 29 of Banking Regulation Act.

Unit IV

Double Account system – Meaning – Difference between Double Account and Single Account System – Difference between Double Account and Double Entry System – Preparation of Final Accounts – Capital Base – Disposal of Surplus – Calculation of reasonable return – replacement of assets.

Unit V

Accounting Ratios – Responsibility Accounts – Human Resource Accounting.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 03.12.2014
1-L1	Liquidator's final statement – Concepts
2-L2	Causes of Liquidation, Appointment of Liquidator
3- L3	Calculation of Liquidator's remuneration
4-L4	Preparation of Liquidator's final statement – Order of Payment
5-L5	Preparation of Liquidator's final statement – Simple Problems
6-L6	Preparation of Liquidator's final statement – Simple Problems
7-L7	Preparation of Liquidator's final statement – Simple Problems
8- L8	Preparation of Liquidator's final statement – Advanced Problems
9- L9	Preparation of Liquidator's final statement – Advanced Problems
10- L10	Preparation of Liquidator's final statement – Advanced Problems
11-L11	Contributory Concepts
12-L12	Holding Company – Meaning , Terms used
13-L13	Calculation of Ratios
14-L14	Minority Interest, Revenue Profit and Capital Profit Calculations
15-L15	Minority Interest, Revenue Profit and Capital Profit Calculations
16-L16	Preparation of Consolidated Balance Sheet – Simple Problems
17-L17	Preparation of Consolidated Balance Sheet – Simple Problems
18-L18	Preparation of Consolidated Balance Sheet – Simple Problems
19-L19	Preparation of Consolidated Balance Sheet – Advanced Problems
20-L20	Preparation of Consolidated Balance Sheet – Advanced Problems
21- L21	Preparation of Consolidated Balance Sheet – Advanced Problems
22- L22	Preparation of Consolidated Balance Sheet – Advanced Problems
23- L23	Preparation of Consolidated Balance Sheet – Advanced Problems
24- L24	Preparation of Consolidated Balance Sheet – Advanced Problems
	FIRST INTERNAL TEST 19.01.2015

25- L25	Banking Companies – Definition, Meaning etc.
26- L26	Preparation of Profit and Loss Account – Model
27-L27	Preparation of Schedules related to Profit and Loss Account
28-L28	Preparation of Profit and Loss Account – Simple Problems
29-L29	Preparation of Profit and Loss Account – Simple Problems
30-L30	Preparation of Profit and Loss Account – Simple Problems
31- L31	Preparation of Profit and Loss Account – Simple Problems
32- L32	Preparation of Profit and Loss Account – Advanced Problems
33- L33	Preparation of Profit and Loss Account – Advanced Problems
34- L34	Preparation of Profit and Loss Account – Advanced Problems
35- L35	Preparation of Profit and Loss Account – Advanced Problems
36- L36	Preparation of Schedules related to Balance Sheet
37-L37	Preparation of Schedules related to Balance Sheet
38-L38	Preparation of Schedules related to Balance Sheet – Simple Problems
39-L39	Preparation of Balance Sheet – Simple Problems
40-L40	Preparation of Balance Sheet – Simple Problems
41- L41	Preparation of Balance Sheet – Simple Problems
42- L42	Preparation of Balance Sheet – Advanced Problems
43- L43	Preparation of Balance Sheet – Advanced Problems
44- L44	Preparation of Balance Sheet – Advanced Problems
45- L45	Preparation of Balance Sheet – Advanced Problems
	SECOND INTERNAL TEST 16.02.2015
46- L46	Calculation of Unexpired Interest
47- L47	Non-Performing Assets - Calculation
48- L48	Double Account System Vs Double Entry System
49-L49	Double Account System Vs Single Account System
50- L50	Preparation of Revenue Account and Net Revenue Account
51- L51	Preparation of Revenue Account and Net Revenue Account
52- L52	Preparation of Balance Sheet
53- L53	Preparation of Final Accounts – Simple Problems
54- L54	Preparation of Final Accounts – Simple Problems
55- L55	Preparation of Final Accounts – Simple Problems
56-L56	Preparation of Final Accounts – Simple Problems
57-L57	Preparation of Final Accounts – Advanced Problems
58- L58	Preparation of Final Accounts – Advanced Problems
59- L59	Preparation of Final Accounts – Advanced Problems
60- L60	Preparation of Final Accounts – Advanced Problems
61- L61	Calculation of Capital Base
62- L62	Calculation of Reasonable Return and Disposal of Surplus - Theory
63- L63	Disposal of Surplus – Simple Problems
64- L64	Disposal of Surplus – Simple Problems
65- L65	Disposal of Surplus – Simple Problems
	THIRD INTERNAL TEST 16.03.2015
66-L66	Replacement of Assets – Simple Problems
67-L67	Replacement of Assets – Simple Problems

68-L68	Replacement of Assets – Advanced Problems
69-L69	Replacement of Assets – Advanced Problems
70-L70	Accounting Ratios and Classification
71-L71	Profitability Ratios – Problems
72-L72	Short Term and Long Term Solvency Ratios
73-L73	Short Term and Long Term Solvency Ratios
74-L74	Turnover Ratios
75-L75	Problems – Different Ratios
76-L76	Problems – Different Ratios
77-L77	Problems – Different Ratios
78-L78	Preparation of Balance Sheet based on Ratios
79-L79	Preparation of Balance Sheet based on Ratios
80-L80	Responsibility Accounts – Human Resource Accounting
MODEL TEST 16.04.2015	
LAST WORKING DAY 23.04.2015	

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
CO1	To learn how to prepare liquidator’s final statement of accounts
CO2	To understand the preparation of various schedules formspart of Banking companies final accounts
CO3	To prepare the final accounts of service sector and disposal of surplus
CO4	To know the various accounting ratios and their uses
CO5	To understand the responsibility accounting
CO6	To know the human resource accounting
CO7	To know the accounting entries in service sector

- # Blended Learning : Using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : Use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : Special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2014 - 15

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO 42
Class	II year
Semester	Even
Staff Name	Dr. S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learn about statistics.
- To study about measures of central tendency.
- To understand correlation.
- Discussing deviation method regression analysis.
- Graphic method-moving average method of least square-problems.
- Index numbers-meaning-construction of index numbers.

Syllabus

Unit I: definition of statistics-importance-application-limitations and distrusts of statistics-statistical survey-planning and design of survey-collection of Data-primary and secondary data-questionnaire and schedule-sampling design-types of samples-classification of data-tabulation and presentation of data-diagrams-two and three dimensional.

Unit II: measures of central tendency-mean-median-mode-geometric mean-harmonic mean-measures of dispersion-range- quartile deviation-mean deviation-standard deviation-variance-co-efficient of variation-skewness-kurtosis-moments.

Unit III: correlation-meaning-types-scatter diagram-karlpearson'sco-efficient of correlation-rank correlation-concurrent deviation method regression analysis- uses-methods of studying regression- regression lines.

Unit IV: probability-meaning-usefulness-dependent and independent events-mutually exclusive events-simples and compound events-addition theorem-multiplication theorem-problems.

Unit V: index numbers-meaning-construction of index umbers-its problems-methods of construction-tests of consistencies-fixed base-chain base-consumer price index-problems.

Analysis of time series-trend seasonal and cyclical variations-irregular fluctuations-methods of measurements-graphic method-moving average method of least square-problems.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 3.12.2014
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method
4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
	I Internal Examination 19-01-2015
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation& discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
20- L20	Geometric Mean - Individual observation, discrete series& continuous series
21- L21	Harmonic Mean - Individual observation, discrete series & continuous series
22- L22	Application of Geometric Mean& Harmonic Mean

23- L23	Dispersion – Absolute measure & relative measure, Range & coefficient of range
24- L24	Quartile deviation & coefficient of Quartile deviation
25- L25	Mean deviation about mean & coefficient of Mean deviation
26- L26	Mean deviation about median & coefficient of Mean deviation
27- L27	Standard deviation - Individual observation & discrete series
28- L28	Standard deviation - continuous series, Coefficient of variation
II Internal Examination 16-02-2015	
29-L29	Skewness – Karl Pearson’s coefficient of Skewness
30-L30	Skewness – Bowley’s coefficient of Skewness
31-L31	Skewness – Advanced problems
32- L32	Skewness – Advanced problems
33- L33	Correlation – meaning, types.
34- L34	Correlation – Karl Pearson’s coefficient of Correlation
35- L35	Correlation – Karl Pearson’s coefficient of Correlation
36- L36	Correlation – Spearman’s rank Correlation
37- L37	Correlation – Spearman’s rank Correlation
38- L38	Correlation – concurrent deviation method
39-L39	Regression analysis – meaning, uses, correlation Vs regression
40- L40	Regression analysis – regression equations, least square method
41- L41	Regression analysis – regression equations, least square method
42- L42	Deviation taken from actual mean and assumed mean
43- L43	Deviation taken from actual mean and assumed mean
44- L44	Indexed numbers – meaning, types, problems etc.,
45- L45	Methods – unweighted Index number – Simple aggregative method, Simple Average of Relatives
46-L46	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
47-L47	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
48-L48	Method – Marshall – Edgeworth Method, Kelly’s Method
49-L49	Weighted Average of relatives method
50-L50	Quantity or Volume Index number, Value Index number
51-L51	Test of Adequacy – Time Reversal Test and Factor Reversal Test
52-L52	Test of Adequacy – Time Reversal Test and Factor Reversal Test
53- L53	Chain Index Number
54- L54	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
55- L55	Time series - meaning, importance & components of time series
56- L56	Measurement of trend – graphic method & semi average method
57- L57	Measurement of trend – moving average method
58- L58	Measurement of trend – moving average method
59-L59	Measurement of trend – method of least square
60- L60	Measurement of trend – method of least square
61- L61	Measurement of Seasonal variation – Simple average method
III Internal Examination 16-03-2015	
62-L62	Probability – Important terms in Probability
63-L63	Addition theorem and the multiplication Theorem
64-L64	Addition theorem and the multiplication Theorem
65-L65	Bayes theorem
Model Examination 16-04-2015	

Last Working day on 23.4.2015

Course Outcomes

Learning Outcomes	COs of the course “<Business Statistics>”
CO1	Learned about definition of statistics.
CO2	Discuss about data-primary and secondary data.
CO3	Study on skewness-kurtosis-moments.
CO4	Correlation-meaning-types.
CO5	Probability-meaning-usefulness.
CO6	Index numbers-meaning-construction of index numbers.
CO7	Analysis of time series-trend seasonal and cyclical variations-irregular fluctuations-methods.
CO8	Measures of central tendency.
CO9	Average method of least square-problems.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	SMCO11
Class	First Year
Semester	odd
Staff Name	Dr.S.Daniel David Annaraj
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

- 1.To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To knew about Accommodation Bill.
7. Learning Insurance Policy Method

8. To learned about single entry system
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transaction

Syllabus:

Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting –Advantages – Limitations –Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions –Accounts and classification – Double entry system of Accounting – Journal – Ledger –Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – NotingCharges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down ValueMethod – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of AffairsMethod – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Odd Semester begins on 16/06/2017
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts

5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12-L12	Subsidiary books: Single column and double column cash book
13-L13	Subsidiary books: Three column cash book
14-L14	Subsidiary books: Three column cash book, Petty cash book
15-L15	Final accounts: Capital and revenue, simple problems
16-L16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17- L17	Final accounts – Advanced Problems
18- L18	Final accounts – Advanced Problems
19- L19	Bank reconciliation statement,causes, favorable balances and unfavorable balances
20- L20	Preparation of Bank reconciliation statement
21- L21	Preparation of Bank reconciliation statement
22- L22	Preparation of Bank reconciliation statement
	I Internal Test 31-07-2017
23- L23	Rectification of errors. Types of errors
24- L24	Rectification of errors- before preparation of TB
25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26- L26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27- L27	Bill of exchange- meaning, features, advantages and types of Bills
28- L28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29- L29	Recording of bills transactions: Model entries – Simple Problems
30- L30	Bill of Exchange – Advanced Problems
31-L31	Bill of Exchange – Advanced Problems
32-L32	Insolvency of Acceptor
33-L33	Accommodation bills: Difference between Accommodation bill and Trade bill
34- L34	Accommodation bills - simple problems
35- L35	Accommodation bills-advanced problems
36- L36	Accommodation bills-advanced problems, insolvency of one party
37- L37	Depreciation- meaning, causes, different methods of providing Depreciation
38- L38	Straight line method-simple problems
	II Internal Test 30-08-2017
39- L39	Straight line method-advance problems
40- L40	Written down value method-simple problems
41- L41	Written down value method-advanced problems

42-L42	Annuity method, Insurance policy method
43- L43	Sinking fund method
44- L44	Sinking fund method
45- L45	Depreciation: Revaluation method Depletion method and machine hour method
46- L46	Depreciation: Revaluation method Depletion method and machine hour method
47- L47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48- L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50-L50	Net worth method: Advanced Problems
	III Internal Test 03-10-2017
51-L51	Net worth method: Advanced Problems
52-L52	Conversion method-simple problem
53-L53	Conversion method-simple problem
54-L54	Conversion method-simple problem
55-L55	Conversion method – Advanced problems
56-L56	Revision : Final accounts
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange
59- L59	Revision : Depreciation
60- L60	Revision
	Model Test 19-10-2017
	Last working Day 06/11/2017

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	Learn about accounting.
CO2	Learn about double entry system of Accounting.
CO3	Learn about bank Reconciliation Statement.
CO4	Learn about accounting Treatment.
CO5	Learn about depreciation
CO6	Learn about annuity Method
CO7	Learn about sinking Fund Method
CO8	Learn about insurance Policy Method
CO9	Learn about difference between Single entry and Double entry System.

Blended Learning

: using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-II
Course Code	S-Code SMCO21
Class	First Year
Semester	Even
Staff Name	Dr. S .Daniel David Annaraj .
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60 Hrs)	

Course Objectives:

1. To learn Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission
2. Normal loss-invoice price model.
3. Joint venture-meaning-difference between joint venture and partnership
4. Difference between capital and venue items-income and expenditure account
5. Preparation of Income and Expenditure account and Balance Sheet, Advanced problem.
6. Joint Venture-Advanced problems.
7. Consignment –cost price method, stock valuation – simple problems.
8. Self balancing ledger-sectional balancing system – average due data- account current.
9. Insurance claims-loss of stock-loss of profit-voyage account.
10. Average due data- account current

Syllabus:

Financial Accounting- II

Unit I: Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission-difference between consignment and sales-valuation of unsold stock-recurring and non-recurring expenses -abnormal, normal loss-invoice price model.

Unit II: Accounts of non-trading concern-meaning-capital and revenue expenditure-capital and revenue receipts-difference between capital and venue items-income and expenditure account-receipts and payments account-balance sheet.

Unit III: Joint venture-meaning-difference between joint venture and partnership, difference between consignment and joint venture-methods of maintaining accounts-own book model-(joint bank account)-separate book model-memorandum joint venture model.

UnitIV: Self balancing ledger-sectional balancing system – average due data- account current.

UnitV: Insurance claims-loss of stock-loss of profit-voyage account.

Course Calendar

Hours Allotment	Class Schedule
1-L1	College reopened 03/12/2018
2-L2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3- L3	Preparation of account sales, Model journal entries in the books of both the parties.
4-L4	Consignment – simple problems.
5-L5	Valuation of unsold stock – Recurring and non-recurring expenses, Normal and abnormal losses.
6-L6	Consignment –cost price method, stock valuation – simple problems.
7-L7	Consignment –cost price method, stock valuation – simple problems.
8- L8	Consignment –cost price method, stock valuation – advanced problems.
9- L9	Consignment–Invoice Price Method –simple problems
10- L10	Consignment–Invoice Price Method – advanced problems
11-L11	Consignment–Invoice Price Method – advanced problems
12-L12	Consignment–Invoice Price Method – advanced problems
13-L13	Joint venture- meaning, features, Consignment Vs Joint venture , Joint venture Vs Partnership.
14-L14	Different methods of recording joint venture transactions.
15-L15	Separate set of books- Model journal entries, simple problem.
16-L16	Separate set of books- simple problems
17- L17	No separate set of books- Model journal entries, simple problem.
18- L18	No separate set of books- simple problems

19- L19	Memorandum joint venture method, simple problem
20- L20	Separate set of books- model journal entries
	I Internal Test 22-01-2019
21- L21	Joint Venture-Advanced problems
22- L22	Joint Venture-Advanced problems
23- L23	Joint Venture-Advanced problems
24- L24	Joint Venture-Advanced problems
25- L25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
26- L26	Preparation of Receipts and Payments account.
27- L27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28- L28	Preparation of Income and Expenditure account
29-L29	Preparation of Income and Expenditure account and Balance Sheet
30-L30	Preparation of Income and Expenditure account and Balance Sheet
31-L31	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
32- L32	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
33- L33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34- L34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35- L35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36- L36	Average due date-meaning practical uses of average due date, determination of due date
37- L37	Calculation of average due date for interest calculation
38- L38	Average due date- interest of drawings of partners
39-L39	Average due date- amount is lent in a single in statement
40- L40	Average due date different problems
	II Internal Test 27-02-2019
41- L41	Account current- meaning, uses, calculating number of days.
42- L42	Account current- product method- reading interest
43- L43	Account current- interest table method , Epoque method
44- L44	Account current- advanced problems
45- L45	Account current- advanced problems
46-L46	Self-balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47-L47	Self balancing ledgers-simple problems
48-L48	Sectional balancing- simple problems
49-L49	Insurance claim- Fire insurance(stock) simple problems
50-L50	Insurance claim- Fire insurance(stock) simple problems
51-L51	Insurance claim- Fire insurance(stock) advanced problems
52-L52	Insurance claim- Fire insurance(stock) advanced problems
	III Internal Test 26-03-2019

53- L53	Claim- important terms used
54- L54	Consequential loss- simple problems
55- L55	Consequential loss- simple problems
56- L56	Consequential loss- advanced problems
57- L57	Consequential loss- advanced problems
58- L58	Voyage a/c- Basic problems
59-L59	Voyage a/c- Basic problems
60- L60	Revision
	Model Test 08-04-2019
	Last Working Day 23.4.2019

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-II>”
CO1	Learn about normal loss-invoice price model.
CO2	Learn about payments account-balance sheet.
CO3	Learn about Joint venture-meaning-difference between joint venture and partnership.
CO4	Learn about difference between consignment and joint venture-methods of maintaining accounts.
CO5	Learn about preparation of account sales.
CO6	Learn about consignment – simple problems.
CO7	Learn about Joint Venture-Advanced problems.
CO8	Learn about insurance Policy Method
CO9	Learn about Insurance claims-loss of stock-loss of profit-voyage account.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-19)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	S-Code SMCO 42
Class	II year
Semester	Even
Staff Name	Dr.S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand number systems and equation
- To learn logarithm.
- To study about
- Discussing analytical geometry
- Solving simultaneous linear equations using matrix inversion.
- commercial arithmetic-simple interest-compound interest

Syllabus:

Business mathematics

Unit I: number systems and equation: counting techniques binominal expansion numbers-natural-whole-rational-irrational – real –algebraic expression- factorization-equations-linear-quadratic-solutions-simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots- forming quadratic equation.

Unit II: indices-definition-positive indices-laws of indices-negative index- zero and unity index-fractional index-logarithms-definition-common. Logarithms-theorems of logarithms-application of common logarithm

Unit III: analytical geometry: distance between two points in a plane slope of a straight line-equation of straight line- point of intersection of two lines-applications(1) demand and supply (2) cost-output (3) break –even analysis.

Unit IV: matrices-meaning-types-operations on matrices-scalar multiplication-addition and subtraction-product of two matrices-determinants-minors and co-factors-product of two determinants-adjoint-inverse of matrix-solving simultaneous linear equations using matrix inversion.

Unit V: commercial arithmetic-simple interest-compound interest- depreciation-annuities-discount-true discount-discounting a Bill of exchange – face value of bills- banker’s discount – banker’s gain.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 03.12.2018
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations
4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation i.e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Formation of quadratic equations
12-L12	Equation: Advanced problem
13-L13	Equation: Advanced problem
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
195-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
	I Internal Test 19-01-2019
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes
31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line

33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
II Internal Test 26-02-2019	
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjoined and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compoundinterest and depreciation
50- L50	Discount – Trade discount, Cash Discount.
51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
53- L53	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
III Internal Test 23-03-2019	
54- L54	Additional and Advanced Problem
55- L55	Additional and Advanced Problem
56-L56	Depreciation
57-L57	Depreciation
58- L58	Depreciation
59- L59	Revision-Solution to simultaneous linear equation
60- L60	Revision- Formation of an equation
61- L61	Revision-Indices
62- L62	Revision- logarithms
63- L63	Revision –Analytical Geometry
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
Model Test 09-04-2019	
Last Working day on23.04.2019	

Course Outcomes

Learning Outcomes	COs of the course “<Business mathematics>”
CO1	Learning counting techniques binominal expansion numbers
CO2	Number systems and equation.
CO3	Logarithms-theorems of logarithms-application of common logarithm
CO4	Analytical geometry.
CO5	Distance between two points in a plane slope of a straight line-

	equation of straight line.
CO6	Solving simultaneous linear equations using matrix inversion.
CO7	Matrix-meaning – types-operations on matrices-scalar multiplication-addition and subtraction.
CO8	Equation of straight line- point of intersection of two lines-applications
CO9	Simultaneous linear equations using matrix inversion.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	S-Code SMCO11
Class	First Year
Semester	Odd
Staff Name	Dr.S.Daniel David Annaraj
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

- 1.To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To knew about Accommodation Bill.
7. Learning Insurance Policy Method
8. To learned about single entry system
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transactions.

Syllabus:

Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting –Advantages – Limitations –Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions –Accounts and classification – Double entry system of Accounting – Journal – Ledger –Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – NotingCharges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down ValueMethod – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of AffairsMethod – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Odd Semester begins on 18/06/2018
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts
5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12-L12	Subsidiary books: Single column and double column cash book
13-L13	Subsidiary books: Three column cash book

14-L14	Subsidiary books: Three column cash book, Petty cash book
15-L15	Final accounts: Capital and revenue, simple problems
16-L16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17- L17	Final accounts – Advanced Problems
18- L18	Final accounts – Advanced Problems
	I Internal Test 01-08-2018
19- L19	Bank reconciliation statement, causes, favorable balances and unfavorable balances
20- L20	Preparation of Bank reconciliation statement
21- L21	Preparation of Bank reconciliation statement
22- L22	Preparation of Bank reconciliation statement
23- L23	Rectification of errors. Types of errors
24- L24	Rectification of errors- before preparation of TB
25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26- L26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27- L27	Bill of exchange- meaning, features, advantages and types of Bills
28- L28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29-L29	Recording of bills transactions: Model entries – Simple Problems
30-L30	Bill of Exchange – Advanced Problems
31-L31	Bill of Exchange – Advanced Problems
32- L32	Insolvency of Acceptor
33- L33	Accommodation bills: Difference between Accommodation bill and Trade bill
34- L34	Accommodation bills - simple problems
35- L35	Accommodation bills-advanced problems
36- L36	Accommodation bills-advanced problems, insolvency of one party
37- L37	Depreciation- meaning, causes, different methods of providing Depreciation
38- L38	Straight line method-simple problems
39-L39	Straight line method-advance problems
40- L40	Written down value method-simple problems
41- L41	Written down value method-advanced problems
42- L42	Annuity method, Insurance policy method
	II Internal Test 05-09-2018
43- L43	Sinking fund method
44- L44	Sinking fund method
45- L45	Depreciation: Revaluation method Depletion method and machine hour method
46-L46	Depreciation: Revaluation method Depletion method and machine hour method
47-L47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48-L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit

	or Loss
50-L50	Net worth method: Advanced Problems
51-L51	Net worth method: Advanced Problems
III Internal Test 10-10-2018	
52-L52	Conversion method-simple problem
53- L53	Conversion method-simple problem
54- L54	Conversion method-simple problem
55- L55	Conversion method – Advanced problems
56- L56	Revision : Final accounts
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange
59-L59	Revision : Depreciation
60- L60	Revision
	Model Test 22-10-2018
	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
	CO1 Learn about accounting.
	CO2 Learn about double entry system of Accounting.
	CO3 Learn about bank Reconciliation Statement.
	CO4 Learn about accounting Treatment.
	CO5 Learn about depreciation
	CO6 Learn about annuity Method
	CO7 Learn about sinking Fund Method
	CO8 Learn about insurance Policy Method
	CO9 Learn about difference between Single entry and Double entry System.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-17)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting -I
Course Code	GMCO 51
Class	III year
Semester	Odd
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	7 / WK
Total 105 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 19 Hrs /unit)	

Course Objectives

- To study the issue allotment and forfeiture of shares of companies
- To prepare final accounts as per Companies Act 2013
- To know how to value the goodwill and shares
- To prepare the accounts relating to Amalgamation ,Absorption and External reconstruction as per AS14

Syllabus

CORPORATE ACCOUNTNG I

Unit I

Issue of Shares – Issue at Par – Premium and Discount – Calls in Arrear – Calls in Advance – Forfeiture and Reissue of Shares –Pro-rata allotment – Redemption of Preference Shares – Issue of Bonus Shares

Unit II

Issue of Debentures – Redemption of Debentures – Sinking Fund Method – Underwriting of Shares

Unit III

Profit Prior to incorporation – Alteration of Share Capital and Internal re construction – Accounting entries

Unit IV

Valuation of Goodwill and Shares -Various methods of Valuation of Goodwill and Shares

Unit V

Amalgamation, absorption and external reconstruction – Calculation of Purchase consideration – in the books of Vendor and Purchaser.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2016
1-L1	Company form of Organization-Meaning and Definition
2-L2	Issue of Shares-Meaning and Types of Shares
3- L3	Issue of Shares-Meaning and Types of Shares
4-L4	Issue of Shares at par-Model Journal Entries
5-L5	Issue of Shares-Simple Problems
6-L6	Issue of Shares-Over Subscription
7-L7	Issue of Shares-Under Subscription
8- L8	Issue of Shares at Premium
9- L9	Issue of Shares-Over/ Under Subscription
10- L10	Issue of Shares at discount
11-L11	Issue of Shares- Over/ Under Subscription
12-L12	Issue of Shares -pro rata allotment
13-L13	Issue of Shares -calls in arrear and advance
14-L14	Issue of Shares -forfeiture of shares
15-L15	Issue of Shares- forfeiture of shares-Simple Problems
16-L16	Forfeiture and reissue of shares-Pro rata allotment
17-L17	Forfeiture and reissue of shares-Pro rata allotment
18-L18	Forfeiture and reissue of shares-Pro rata allotment
19-L19	Forfeiture and reissue of shares-Pro rata allotment
20-L20	Redemption of preference shares- Meaning and model Journal entries
21- L21	Redemption of preference shares-Out of profit
22- L22	Redemption of preference shares- Out of profit and issue of shares
23- L23	Redemption of preference shares- Out of profit and issue of shares

24- L24	Redemption of preference shares and issue of bonus shares
25- L25	Redemption of preference shares and issue of bonus shares
26- L26	Issue of Debentures-Meaning and Types of Debentures
27-L27	Issue of Debentures-Issue at par and redeemed at par
28-L28	Issue of Debentures- Issue at par and redeemed at premium
29-L29	Issue of Debentures- Issue at par and redeemed at discount
30-L30	Issue of Debentures- Issue at discount and redeemed at par
31- L31	Issue of Debentures- Issue at discount and redeemed at premium
32- L32	Issue of Debentures- Issue at premium and redeemed at par
33- L33	Issue of Debentures- Issue at premium and redeemed at premium
34- L34	Issue of Debentures-Simple Problems
35- L35	Issue of Debentures-Simple Problems
	I Internal Test-25-07-2016
36- L36	Redemption of Debentures-Meaning and Model Journal Entries
37-L37	Redemption of Debentures-Sinking fund method
38-L38	Redemption of Debentures- Sinking fund method
39-L39	Redemption of Debentures- Sinking fund method
40-L40	Redemption of Debentures- Sinking fund method
41- L41	Underwriting of shares-Meaning and Calculation of liability
42- L42	Underwriting of shares-Calculation of liability
43- L43	Underwriting of shares- Calculation of liability
44- L44	Profit prior to incorporation-Meaning, Calculation of Ratios
45- L45	Calculation of time ratio and sales ratio
46- L46	Calculation of time ratio and sales ratio-Simple problem
47- L47	Calculation of time ratio and sales ratio- Advanced problem
48- L48	Profit prior to incorporation-Simple problem
49-L49	Profit prior to incorporation- Simple problem
50- L50	Profit prior to incorporation- Simple problem
51- L51	Profit prior to incorporation- Advanced problem
52- L52	Profit prior to incorporation- Advanced problem
53- L53	Profit prior to incorporation- Advanced problem
54- L54	Alteration of share capital-Meaning
55- L55	Alteration of share capital-Model Journal Entries
	II Internal Test 22-08-2016
56-L56	Internal reconstruction- Meaning & Model Journal Entries
57-L57	Internal reconstruction- Simple problem
58- L58	Internal reconstruction- Simple problem
59- L59	Internal reconstruction- Simple problem
60- L60	Internal reconstruction- Advanced problem
61- L61	Internal reconstruction- Advanced problem
62- L62	Internal reconstruction- Advanced problem
63- L63	Meaning of goodwill and factors influence the valuation of goodwill
64- L64	Valuation of goodwill-Average profit method-Simple problem
65- L65	Valuation of goodwill-Average profit method-Simple problem
66-L66	Valuation of goodwill-Average profit method-Advancedproblem

67-L67	Valuation of goodwill-Average profit method- Advanced problem
68-L68	Weighted Average profit method- Simple problem
69-L69	Weighted Average profit method- Simple problem
70-L70	Weighted Average profit method- Advanced problem
71-L71	Weighted Average profit method- Advanced problem
72-L72	Super profit method- Simple problem
73-L73	Super profit method- Advanced problem
74-L74	Super profit method- Advanced problem
75-L75	Annuity method
76-L76	Capitalisation of average profit
77-L77	Capitalisation of Super profit
	III Internal Test 03-10-2016
78-L78	Valuation of shares-Meaning ,Importance etc.,
79-L79	Networth method/Asset backing method-Simple problem
80-L80	Networth method/Asset backing method-Advanced problem
81-L81	Yield method- Simple problem
82-L82	Yield method- Advanced problem
83-L83	Fair Value method
84-L84	Amalgamation ,Absorption and External reconstruction-Basic Concepts
85-L85	Calculation of purchase consideration -AS14
86-L86	Model Journal Entries in the books of transferor company
87-L87	Model Journal Entries in the books of transferee company-AS14
88-L88	Amalgamation- Simple problem
89-L89	Amalgamation- Advanced problem
90-L90	Absorption - Simple problem
91-L91	Absorption - Advanced problem
92-L92	External reconstruction- Simple problem
93-L93	External reconstruction- Advanced problem
94-L94	Amalgamation- Simple problem
95-L95	Amalgamation- Simple problem
	Model Test 17-10-2016
	Last Working day 30-10-2016

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-I>”
CO1	To learn the types of companies
CO2	To learn the various sources the company to raise the funds
CO3	To learn the preparation of final accounts
CO4	To know the concepts Amalgamation, Absorption and External reconstruction
CO5	To understand the Accounting Standard 14
CO6	To know the different methods of valuation of goodwill
CO7	To know the different methods of valuation of shares

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-17)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO 32
Class	II year
Semester	Odd
Staff Name	Dr.S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand counting techniques binominal expansion numbers
- To study about simultaneous linear equations with two or three unknowns
- To learn about logarithms and progression indices positive indices
- Discussing about distance between two points in a plane slope of a straight line.
- Basic concepts-matrix addition
- Discussing about Matrices

Syllabus:

Business mathematics

UnitI:number systems and equation: counting techniques binominal expansion numbers-natural-whole-rational-irrational – real –algebraic expression- factorization-equations-linear-quadratic-solutions-simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots- forming quadratic equation- permutation-combinations-binomial expansion.

UnitII:Theory of indices- logarithms and progression indices positive indices- zero and negative indices- fractional indices. Logarithms- properties- laws of logarithms- common logarithms.Arithmetic progression ‘n’ the term – sum of terms.

Unit III: analytical geometry: distance between two points in a plane slope of a straight line- equation of straight line- point of intersection of two lines-applications(1) demand and supply (2) cost-output (3) break –even analysis.

Unit IV: Matrices- basic concepts-matrix addition- scalar multiplication- multiplication of matrix- inverses of a matrix-solution of a system of linear equations-matrix method.

Unit V: Commercial arithmetic percentages:- ratio and proportion-simple interest-compound interest-annuities-depreciation-discount-banker’s discount true discount-amortization.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2016
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations
4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation ie one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Permutation and Combinations – Simple problems
12-L12	Permutation and Combinations – Simple problems
13-L13	Binomial expansion – Simple Problems
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
195-L19	Solution to advanced problem
	I Internal Test 25-07-2016
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes

31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
II Internal Test 22-08-2016	
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compoundinterest and depreciation
50- L50	Discount – Trade discount, Cash Discount.
51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Additional and Advanced Problem
53- L53	Additional and Advanced Problem
54- L54	Ratio and Proportion
55- L55	Ratio and Proportion
III Internal Test 03.10.2016	
56-L56	Depreciation
57-L57	Depreciation
58- L58	Annuities – meaning, immediate Annuities, Annuities certain
59- L59	Amount of Annuity due, present value of Annuity due
60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Model Test 17-10-2016
	Last Working day on 30-11-2016

Course Outcomes

Learning Outcomes	COs of the course “<Business mathematics>”
CO1	To learn simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots

CO2	Working on analytical geometry method.
CO3	logarithms and progression indices positive indices
CO4	common logarithms
CO5	basic concepts-matrix
CO6	binomial expansion
CO7	Inverses of a matrix-solution of a system of linear equations-matrix
CO8	Commercial arithmetic percentages
CO9	ratio and proportion-simple interest-compound interest

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	JMCO11
Class	First Year
Semester	odd
Staff Name	Dr.S.Daniel David Annaraj
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

- 1.To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To knew about Accommodation Bill.
7. Learning Insurance Policy Method
8. To learned about single entry system
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transaction

Syllabus:

Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Odd Semester begins on 16/06/2016
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts
5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books

12-L12	Subsidiary books: Single column and double column cash book
13-L13	Subsidiary books: Three column cash book
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17- L17	Final accounts – Advanced Problems
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20- L20	Preparation of Bank reconciliation statement
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	I Internal Test 25-07-2016
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25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
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	II Internal Test 22-08-2016
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40- L40	Written down value method-simple problems
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43- L43	Sinking fund method
44- L44	Sinking fund method
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46- L46	Depreciation: Revaluation method Depletion method and machine hour method
47- L47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48- L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss

49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50-L50	Net worth method: Advanced Problems
III Internal Test 03-10-2016	
51-L51	Net worth method: Advanced Problems
52-L52	Conversion method-simple problem
53-L53	Conversion method-simple problem
54-L54	Conversion method-simple problem
55-L55	Conversion method – Advanced problems
56-L56	Revision : Final accounts
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange
59- L59	Revision : Depreciation
60- L60	Revision
Model Test 17-10-2016	
Last working Day 30/11/2016	

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	Learn about accounting.
CO2	Learn about double entry system of Accounting.
CO3	Learn about bank Reconciliation Statement.
CO4	Learn about accounting Treatment.
CO5	Learn about depreciation
CO6	Learn about annuity Method
CO7	Learn about sinking Fund Method
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HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-18)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	JMCO 42
Class	II year
Semester	Even
Staff Name	Dr.S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6/ WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand number systems and equation
- To learn logarithm.
- To study about
- Discussing analytical geometry
- Solving simultaneous linear equations using matrix inversion.
- commercial arithmetic-simple interest-compound interest

Syllabus:

Business mathematics

Unit I: number systems and equation: counting techniques binominal expansion numbers-natural-whole-rational-irrational – real –algebraic expression- factorization-equations-linear-quadratic-solutions-simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots- forming quadratic equation.

Unit II: indices-definition-positive indices-laws of indices-negative index- zero and unity index-fractional index-logarithms-definition-common.logarithms-theorems of logarithms-application of common logarithm

Unit III: analytical geometry: distance between two points in a plane slope of a straight line-equation of straight line- point of intersection of two lines-applications(1) demand and supply (2) cost-output (3) break –even analysis.

Unit IV: matrices-meaning-tupes-operations on matrices-scalar multiplication-addition and subtraction-product of two matrices-determinants-minors and co-factors-product of two determinants-adjoint-inverse of matrix-solving simultaneous linear equations using matrix inversion.

Unit V: commercial arithmetic-simple interest-compound interest- depreciation-annuities-discount-true discount-discounting a Bill of exchange – face value of bills- banker’s discount – banker’s gain.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations
4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation ie one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Formation of quadratic equations
12-L12	Equation: Advanced problem
13-L13	Equation: Advanced problem
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
195-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
	I Internal Test 22-01-2018
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes

31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
II Internal Test 26-02-2018	
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compoundinterest and depreciation
50- L50	Discount – Trade discount, Cash Discount.
51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Additional and Advanced Problem
53- L53	Additional and Advanced Problem
54- L54	Ratio and Proportion
55- L55	Ratio and Proportion
III Internal Test 01-04-2018	
56-L56	Depreciation
57-L57	depreciation
58- L58	Annuities – meaning, immediate Annuities, Annuities certain
59- L59	Amount of Annuity due, present value of Annuity due
60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
Model Test 12-04-2018	
Last Working day on23.04.2018	

Course Outcomes

Learning Outcomes	COs of the course “<Business mathematics>”
CO1	Learning counting techniques binominal expansion numbers
CO2	Number systems and equation.
CO3	logarithms-theorems of logarithms-application of common logarithm
CO4	analytical geometry.
CO5	Distance between two points in a plane slope of a straight line-equation of straight line.
CO6	solving simultaneous linear equations using matrix inversion.
CO7	matrix-meaning-types-operations on matrices-scalar multiplication-addition and subtraction.
CO8	equation of straight line- point of intersection of two lines-applications
CO9	simultaneous linear equations using matrix inversion.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-II
Course Code	S-Code SMCO21
Class	First Year
Semester	Even
Staff Name	Dr. S .Daniel David Annaraj .
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60 Hrs)	

Course Objectives:

1. To learn Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission
- 2.Normal loss-invoice price model.
- 3.Joint venture-meaning-difference between joint venture and partnership
- 4.Difference between capital and venue items-income and expenditure account
- 5.Preparation of Income and Expenditure account and Balance Sheet, Advanced problem.
- 6.Joint Venture-Advanced problems.
- 7.Consignment –cost price method, stock valuation – simple problems.
- 8.Self balancing ledger-sectional balancing system – average due date- account current.
9. Insurance claims-loss of stock-loss of profit-voyage account.
- 10.Average due date- account current

Syllabus:

Financial Accounting- II

Unit I: Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission-difference between consignment and sales-valuation of unsold stock-recurring and non-recurring expense-abnormal, normal loss-invoice price model.

Unit II: Accounts of non-trading concern-meaning-capital and revenue expenditure-capital and revenue receipts-difference between capital and venue items-income and expenditure account-receipts and payments account-balance sheet.

Unit III: Joint venture-meaning-difference between joint venture and partnership, difference between consignment and joint venture-methods of maintaining accounts-own book model-(joint bank account)-separate book model-memorandum joint venture model.

Unit IV: Self balancing ledger-sectional balancing system – average due date- account current.

Unit V: Insurance claims-loss of stock-loss of profit-voyage account.

Course Calendar

Hours Allotment	Class Schedule
1-L1	College reopened 07/12/2017
2-L2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3- L3	Preparation of account sales, Model journal entries in the books of both the parties.
4-L4	Consignment – simple problems.
5-L5	Valuation of unsold stock – Recurring and non-recurring expenses, Normal and abnormal losses.
6-L6	Consignment –cost price method, stock valuation – simple problems.
7-L7	Consignment –cost price method, stock valuation – simple problems.
8- L8	Consignment –cost price method, stock valuation – advanced problems.
9- L9	Consignment–Invoice Price Method –simple problems
10- L10	Consignment–Invoice Price Method – advanced problems
11-L11	Consignment–Invoice Price Method – advanced problems
12-L12	Consignment–Invoice Price Method – advanced problems
13-L13	Joint venture- meaning, features, Consignment Vs Joint venture, Joint venture Vs Partnership.
14-L14	Different methods of recording joint venture transactions.
15-L15	Separate set of books- Model journal entries, simple problem.
16-L16	Separate set of books- simple problems
17- L17	No separate set of books- Model journal entries, simple problem.
18- L18	No separate set of books- simple problems
19- L19	Memorandum joint venture method, simple problem
20- L20	Separate set of books- model journal entries

21- L21	Joint Venture-Advanced problems
22- L22	Joint Venture-Advanced problems
23- L23	Joint Venture-Advanced problems
24- L24	Joint Venture-Advanced problems
25- L25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
	I Internal Test 23-01-2018
26- L26	Preparation of Receipts and Payments account.
27- L27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28- L28	Preparation of Income and Expenditure account
29-L29	Preparation of Income and Expenditure account and Balance Sheet
30-L30	Preparation of Income and Expenditure account and Balance Sheet
31-L31	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
32- L32	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
33- L33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34- L34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35- L35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36- L36	Average due date-meaning practical uses of average due date, determination of due date
37- L37	Calculation of average due date for interest calculation
38- L38	Average due date- interest of drawings of partners
39-L39	Average due date- amount is lent in a single installment
40- L40	Average due date different problems
41- L41	Account current- meaning, uses, calculating number of days.
42- L42	Account current- product method- reading interest
	II Internal Test 27-02-2018
43- L43	Account current- interest table method , Epoque method
44- L44	Account current- advanced problems
45- L45	Account current- advanced problems
46-L46	Self balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47-L47	Self balancing ledgers-simple problems
48-L48	Sectional balancing- simple problems
49-L49	Insurance claim- Fire insurance(stock) simple problems
50-L50	Insurance claim- Fire insurance(stock) simple problems
51-L51	Insurance claim- Fire insurance(stock) advanced problems
52-L52	Insurance claim- Fire insurance(stock) advanced problems
53- L53	Claim- important terms used
54- L54	Consequential loss- simple problems
55- L55	Consequential loss- simple problems

III Internal Test 03-04-2018	
56- L56	Consequential loss- advanced problems
57- L57	Consequential loss- advanced problems
58- L58	Voyage a/c- Basic problems
59-L59	Voyage a/c- Basic problems
60- L60	Revision
Model Test 14-04-2018	
Last Working Day 23.4.2018	

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-II>”
CO1	Learn about normal loss-invoice price model.
CO2	Learn about payments account-balance sheet.
CO3	Learn about Joint venture-meaning-difference between joint venture and partnership.
CO4	Learn about difference between consignment and joint venture-methods of maintaining accounts.
CO5	Learn about preparation of account sales.
CO6	Learn about consignment – simple problems.
CO7	Learn about Joint Venture-Advanced problems.
CO8	Learn about insurance Policy Method
CO9	Learn about Insurance claims-loss of stock-loss of profit-voyage account.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2017 - 18

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	JMCO 32
Class	II year
Semester	Odd
Staff Name	Dr. S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learn about statistics.
- To study about measures of central tendency.
- To understand correlation.
- Discussing deviation method regression analysis.
- Graphic method-moving average method of least square-problems.
- Index numbers-meaning-construction of index numbers.

Syllabus:

Business Statistics

Unit I: definition of statistics-importance-application-limitations and distrusts of statistics-statistical survey-planning and design of survey-collection of Data-primary and secondary data-questionnaire and schedule-sampling design-types of samples-classification of data-tabulation and presentation of data-diagrams-two and three dimensional.

Unit II: measures of central tendency-mean-median-mode-geometric mean-harmonic mean-measures of dispersion-range- quartile deviation-mean deviation-standard deviation-variance-coefficient of variation-skewness-kurtosis-moments.

Unit III: correlation-meaning-types-scatter diagram-karlpearson'sco-efficient of correlation-rank correlation-concurrent deviation method regression analysis- uses-methods of studying regression- regression lines.

Unit IV: probability-meaning-usefulness-dependent and independent events-mutually exclusive events-simples and compound events-addition theorem-multiplication theorem-problems.

Unit V: index numbers-meaning-construction of index umbers-its problems-methods of construction-tests of consistencies-fixed base-chain base-consumer price index-problems.

Analysis of time series-trend seasonal and cyclical variations-irregular fluctuations-methods of measurements-graphic method-moving average method of least square-problems.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method
4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation& discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
20- L20	Mean, Median & Mode Advanced problems
21- L21	Geometric Mean - Individual observation, discrete series& continuous series
22- L22	Harmonic Mean - Individual observation, discrete series & continuous series
23- L23	Application of Geometric Mean& Harmonic Mean
	I Internal Test 01-08-2017
24- L24	Dispersion – Absolute measure & relative measure, Range & coefficient of range
25- L25	Quartile deviation & coefficient of Quartile deviation
26- L26	Mean deviation about mean&coefficient of Mean deviation
27- L27	Mean deviation about median&coefficient of Mean deviation
28- L28	Standard deviation - Individual observation & discrete series

29- L29	Standard deviation - continuous series
30- L30	Coefficient of variation
31-L31	Skewness – Karl Pearson’s coefficient of Skewness
32-L32	Skewness – Bowley’s coefficient of Skewness
33-L33	Skewness –Advanced problems
34- L34	Skewness –Advanced problems
35- L35	Correlation – meaning, types.
36- L36	Correlation – Karl Pearson’s coefficient of Correlation
37- L37	Correlation – Karl Pearson’s coefficient of Correlation
38- L38	Correlation – Karl Pearson’s coefficient of Correlation
39- L39	Correlation – Spearman’s rank Correlation
40- L40	Correlation – Spearman’s rank Correlation
41- L41	Correlation – concurrent deviation method
42-L42	Regression analysis – meaning, uses, correlation Vs regression
43- L43	Regression analysis – regression equations, least square method
	II Internal Test 31-08-2017
44- L44	Regression analysis – regression equations, least square method
45- L45	Deviation taken from actual mean and assumed mean
46- L46	Deviation taken from actual mean and assumed mean
47- L47	Indexed numbers – meaning, types, problems etc.,
48- L48	Methods – unweighted Index number – Simple aggregative method
49-L49	Methods – unweighted Index number – Simple Average of Relatives
50-L50	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
51-L51	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
52-L52	Method – Marshall – Edgeworth Method, Kelly’s Method
53-L53	Weighted Average of relatives method
54-L54	Quantity or Volume Index number, Value Index number
55-L55	Test of Adequacy – Time Reversal Test and Factor Reversal Test
56-L56	Test of Adequacy – Time Reversal Test and Factor Reversal Test
57- L57	Chain Index Number
58- L58	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
	III Internal Test 04-10-2017
59- L59	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
60- L60	Time series - meaning, importance & components of time series
61- L61	Measurement of trend – graphic method & semi average method
62- L62	Measurement of trend – moving average method
63- L63	Measurement of trend – moving average method
64-L64	Measurement of trend – method of least square
65- L65	Measurement of trend – method of least square
66- L66	Measurement of Seasonal variation – Simple average method
	Model Test 22-10-2017
	Last Working day on 06.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Business Statistics>”
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CO1	Learned about definition of statistics.
CO2	Discuss about date-primary and secondary data.
CO3	Study on skewness-kurtosis-meoments.
CO4	Correlation-meaning-types.
CO5	Probability-meaning-usefulness.
CO6	Index numbers-meaning-construction of index umbers.
CO7	Analysis of time series-trend seasonal and cyclical variations-irregular fluctuations-methods.
CO8	Measures of central tendency.
CO9	Average method of least square-problems.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	S-Code SMCO11
Class	First Year
Semester	Odd
Staff Name	Dr.S.Daniel David Annaraj
Credits	4

Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

- 1.To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To knew about Accommodation Bill.
7. Learning Insurance Policy Method
8. To learned about single entry system
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transactions.

Syllabus:

Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting –Advantages – Limitations –Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions –Accounts and classification – Double entry system of Accounting – Journal – Ledger –Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Even Semester begins on 17/06/2019
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts
5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12-L12	Subsidiary books: Single column and double column cash book
13-L13	Subsidiary books: Three column cash book
14-L14	Subsidiary books: Three column cash book, Petty cash book
15-L15	Final accounts: Capital and revenue, simple problems
	I Internal Test 26-07-2019
16-L16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17- L17	Final accounts – Advanced Problems
18- L18	Final accounts – Advanced Problems
19- L19	Bank reconciliation statement, causes, favorable balances and unfavorable balances
20- L20	Preparation of Bank reconciliation statement
21- L21	Preparation of Bank reconciliation statement
22- L22	Preparation of Bank reconciliation statement

23- L23	Rectification of errors. Types of errors
24- L24	Rectification of errors- before preparation of TB
25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26- L26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27- L27	Bill of exchange- meaning, features, advantages and types of Bills
28- L28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29-L29	Recording of bills transactions: Model entries – Simple Problems
30-L30	Bill of Exchange – Advanced Problems
31-L31	Bill of Exchange – Advanced Problems
32- L32	Insolvency of Acceptor
33- L33	Accommodation bills: Difference between Accommodation bill and Trade bill
34- L34	Accommodation bills - simple problems
35- L35	Accommodation bills-advanced problems
36- L36	Accommodation bills-advanced problems, insolvency of one party
37- L37	Depreciation- meaning, causes, different methods of providing Depreciation
	II Internal Test 30-08-2019
38- L38	Straight line method-simple problems
39-L39	Straight line method-advance problems
40- L40	Written down value method-simple problems
41- L41	Written down value method-advanced problems
42- L42	Annuity method, Insurance policy method
43- L43	Sinking fund method
44- L44	Sinking fund method
45- L45	Depreciation: Revaluation method Depletion method and machine hour method
46-L46	Depreciation: Revaluation method Depletion method and machine hour method
47-L47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48-L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50-L50	Net worth method: Advanced Problems
51-L51	Net worth method: Advanced Problems
52-L52	Conversion method-simple problem
	III Internal Test 30-09-2019
53- L53	Conversion method-simple problem
54- L54	Conversion method-simple problem
55- L55	Conversion method – Advanced problems
56- L56	Revision : Final accounts
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange
59-L59	Revision : Depreciation
60- L60	Revision

	Model Test 14-10-2019
	Last working Day 30-10-2019

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	Learn about accounting.
CO2	Learn about double entry system of Accounting.
CO3	Learn about bank Reconciliation Statement.
CO4	Learn about accounting Treatment.
CO5	Learn about depreciation
CO6	Learn about annuity Method
CO7	Learn about sinking Fund Method
CO8	Learn about insurance Policy Method
CO9	Learn about difference between Single entry and Double entry System.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN (2019-20)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	S-Code SMCO 42
Class	II year
Semester	Even
Staff Name	Dr.S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand number systems and equation
- To learn logarithm.
- To study about
- Discussing analytical geometry
- solving simultaneous linear equations using matrix inversion.
- commercial arithmetic-simple interest-compound interest

Syllabus:

Business mathematics

Unit I: number systems and equation: counting techniques binominal expansion numbers-natural-whole-rational-irrational – real –algebraic expression- factorization-equations-linear-quadratic-solutions-simultaneous linear equations with two or three unknowns-solutions of quadratic equations-nature of the roots- forming quadratic equation.

Unit II: indices-definition-positive indices-laws of indices-negative index- zero and unity index-fractional index-logarithms-definition-common.logarithms-theorems of logarithms-application of common logarithm

Unit III: analytical geometry: distance between two points in a plane slope of a straight line-equation of straight line- point of intersection of two lines-applications(1) demand and supply (2) cost-output (3) break –even analysis.

Unit IV: matrices-meaning-tupes-operations on matrices-sclar multiplication-additionand subtraction-product of two matrices-determinants-minors and co-factors-product of two determinants-adjoint-inverse of matrix-solving simultaneous linear equations using matrix inversion.

Unit V: commercial arithmetic-simple interest-compound interest- depreciation-annuities-discount-true discount-discounting a Bill of exchange – face value of bills- banker’s discount – banker’s gain.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations
4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneouslinear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation i.e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Formation of quadratic equations
12-L12	Equation: Advanced problem
13-L13	Equation: Advanced problem
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
195-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
	I Internal Test 24-01-2020
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes
31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line

33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
	II Internal Test
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compoundinterest and depreciation
50- L50	Discount – Trade discount, Cash Discount.
51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
53- L53	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
	III Internal Test
54- L54	Additional and Advanced Problem
55- L55	Additional and Advanced Problem
56-L56	Depreciation
57-L57	Depreciation
58- L58	Depreciation
59- L59	Revision-Solution to simultaneous linear equation
60- L60	Revision- Formation of an equation
61- L61	Revision-Indices
62- L62	Revision- logarithms
63- L63	Revision –Analytical Geometry
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Model Test
	Last Working day on27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Business mathematics>”
CO1	Learning counting techniques binominal expansion numbers
CO2	Number systems and equation.
CO3	logarithms-theorems of logarithms-application of common logarithm
CO4	analytical geometry.
CO5	Distance between two points in a plane slope of a straight line-

	equation of straight line.
CO6	solving simultaneous linear equations using matrix inversion.
CO7	matrix-meaning-types-operations on matrices-scalar multiplication-addition and subtraction.
CO8	equation of straight line- point of intersection of two lines-applications
CO9	simultaneous linear equations using matrix inversion.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2019-2020)

Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-II
Course Code	S-Code SMCO21
Class	First Year
Semester	Even
Staff Name	Dr. S .Daniel David Annaraj .
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60 Hrs)	

Course Objectives:

1. To learn Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission
2. Normal loss-invoice price model.
3. Joint venture-meaning-difference between joint venture and partnership
4. Difference between capital and venue items-income and expenditure account
5. Preparation of Income and Expenditure account and Balance Sheet, Advanced problem.
6. Joint Venture-Advanced problems.
7. Consignment –cost price method, stock valuation – simple problems.
8. Self balancing ledger-sectional balancing system – average due data- account current.
9. Insurance claims-loss of stock-loss of profit-voyage account.
10. Average due data- account current

Syllabus:

Financial Accounting- II

Unit I: Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission-difference between consignment and sales-valuation of unsold stock-recurring and non-recurring expense-abnormal, normal loss-invoice price model.

Unit II: Accounts of non-trading concern-meaning-capital and revenue expenditure-capital and revenue receipts-difference between capital and revenue items-income and expenditure account-receipts and payments account-balance sheet.

Unit III: Joint venture-meaning-difference between joint venture and partnership, difference between consignment and joint venture-methods of maintaining accounts-own book model-(joint bank account)-separate book model-memorandum joint venture model.

Unit IV: Self balancing ledger-sectional balancing system – average due date- account current.

Unit V: Insurance claims-loss of stock-loss of profit-voyage account.

Course Calendar

Hours Allotment	Class Schedule
1-L1	College reopened 02/12/2019
2-L2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3- L3	Preparation of account sales , Model journal entries in the books of both the parties.
4-L4	Consignment – simple problems.
5-L5	Valuation of unsold stock – Recurring and non-recurring expenses , Normal and abnormal losses.
6-L6	Consignment –cost price method, stock valuation – simple problems.
7-L7	Consignment –cost price method, stock valuation – simple problems.
8- L8	Consignment –cost price method, stock valuation – advanced problems.
9- L9	Consignment–Invoice Price Method –simple problems
10- L10	Consignment–Invoice Price Method – advanced problems
11-L11	Consignment–Invoice Price Method – advanced problems
12-L12	Consignment–Invoice Price Method – advanced problems
13-L13	Joint venture- meaning, features, Consignment Vs Joint venture , Joint venture Vs Partnership.
14-L14	Different methods of recording joint venture transactions.
15-L15	Separate set of books- Model journal entries, simple problem.
16-L16	Separate set of books- simple problems
17- L17	No separate set of books- Model journal entries, simple problem.
18- L18	No separate set of books- simple problems

19- L19	Memorandum joint venture method, simple problem
20- L20	Separate set of books- model journal entries
	I Internal Test 2-01-2020
21- L21	Joint Venture-Advanced problems
22- L22	Joint Venture-Advanced problems
23- L23	Joint Venture-Advanced problems
24- L24	Joint Venture-Advanced problems
25- L25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
26- L26	Preparation of Receipts and Payments account.
27- L27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28- L28	Preparation of Income and Expenditure account
29-L29	Preparation of Income and Expenditure account and Balance Sheet
30-L30	Preparation of Income and Expenditure account and Balance Sheet
31-L31	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
32- L32	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
33- L33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34- L34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35- L35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36- L36	Average due date-meaning practical uses of average due date, determination of due date
37- L37	Calculation of average due date for interest calculation
38- L38	Average due date- interest of drawings of partners
39-L39	Average due date- amount is lent in a single instalment
40- L40	Average due date different problems
41- L41	Account current- meaning, uses, calculating number of days.
42- L42	Account current- product method- reading interest
	II Internal Test
43- L43	Account current- interest table method , Epoque method
44- L44	Account current- advanced problems
45- L45	Account current- advanced problems
46-L46	Self balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47-L47	Self balancing ledgers-simple problems
48-L48	Sectional balancing- simple problems
49-L49	Insurance claim- Fire insurance(stock) simple problems
50-L50	Insurance claim- Fire insurance(stock) simple problems
51-L51	Insurance claim- Fire insurance(stock) advanced problems
52-L52	Insurance claim- Fire insurance(stock) advanced problems
	III Internal Test

53- L53	Claim- important terms used
54- L54	Consequential loss- simple problems
55- L55	Consequential loss- simple problems
56- L56	Consequential loss- advanced problems
57- L57	Consequential loss- advanced problems
58- L58	Voyage a/c- Basic problems
59-L59	Voyage a/c- Basic problems
60- L60	Revision
	Last Working Day 23.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-II>”
CO1	Learn about normal loss-invoice price model.
CO2	Learn about payments account-balance sheet.
CO3	Learn about Joint venture-meaning-difference between joint venture and partnership.
CO4	Learn about difference between consignment and joint venture-methods of maintaining accounts.
CO5	Learn about preparation of account sales.
CO6	Learn about consignment – simple problems.
CO7	Learn about Joint Venture-Advanced problems.
CO8	Learn about insurance Policy Method
CO9	Learn about Insurance claims-loss of stock-loss of profit-voyage account.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2018 - 19

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	S-Code SMCO 32
Class	II year
Semester	Odd
Staff Name	Dr. S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand Mean – meaning and calculation of mean, Individual observation, discrete series.
- To learn about Mean – continuous series, short cut method etc.
- To discuss Median – Individual observation & discrete series.
- To learn Median – Continuous series & open ended class.
- To study Mode – Individual observation & discrete series.
- Mean, Median & Mode Advanced problems.

Syllabus

BUSINESS STATISTICS:

Unit I: Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - primary and secondary data – Techniques – Census method and sampling method - Sampling design – Methods of sampling Classification of data – Tabulation – Diagrammatic and graphic presentation of data .

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean - Harmonic Mean.

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness.

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson’s Co-efficient of Correlation- Rank correlation – Con-current deviation method. Regression analysis – uses Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – un- weighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method – Moving average method – Method of least square.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method
4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation& discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
20- L20	Mean, Median & Mode Advanced problems
	I Internal Test 31-07-2018
21- L21	Geometric Mean - Individual observation, discrete series& continuous series
22- L22	Harmonic Mean - Individual observation, discrete series & continuous series
23- L23	Application of Geometric Mean& Harmonic Mean
24- L24	Dispersion – Absolute measure & relative measure, Range & coefficient of range
25- L25	Quartile deviation & coefficient of Quartile deviation
26- L26	Mean deviation about mean&coefficient of Mean deviation
27- L27	Mean deviation about median&coefficient of Mean deviation
28- L28	Standard deviation - Individual observation & discrete series
29- L29	Standard deviation - continuous series
30- L30	Coefficient of variation

31-L31	Skewness – Karl Pearson’s coefficient of Skewness
32-L32	Skewness – Bowley’s coefficient of Skewness
33-L33	Skewness –Advanced problems
34- L34	Skewness –Advanced problems
35- L35	Correlation – meaning, types.
36- L36	Correlation – Karl Pearson’s coefficient of Correlation
37- L37	Correlation – Karl Pearson’s coefficient of Correlation
38- L38	Correlation – Karl Pearson’s coefficient of Correlation
39- L39	Correlation – Spearman’s rank Correlation
40- L40	Correlation – Spearman’s rank Correlation
41- L41	Correlation – concurrent deviation method
42-L42	Regression analysis – meaning, uses, correlationvsregression
II Internal Test 04-09-2018	
43- L43	Regression analysis – regression equations, least square method
44- L44	Regression analysis – regression equations, least square method
45- L45	Deviation taken from actual mean and assumed mean
46- L46	Deviation taken from actual mean and assumed mean
47- L47	Indexed numbers – meaning, types, problems etc.,
48- L48	Methods – unweightedIndex number – Simple aggregative method
49-L49	Methods – unweightedIndex number – Simple Average of Relatives
50-L50	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
51-L51	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
52-L52	Method – Marshall – Edgeworth Method, Kelly’s Method
III Internal Test 09-10-2018	
53-L53	Weighted Average of relatives method
54-L54	Quantity or Volume Index number, Value Index number
55-L55	Test of Adequacy – Time Reversal Test and Factor Reversal Test
56-L56	Test of Adequacy – Time Reversal Test and Factor Reversal Test
57- L57	Chain Index Number
58- L58	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
59- L59	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
60- L60	Time series - meaning, importance &components of time series
61- L61	Measurement of trend – graphic method & semi average method
62- L62	Measurement of trend – moving average method
63- L63	Measurement of trend – moving average method
64-L64	Measurement of trend – method of least square
65- L65	Measurement of trend – method of least square
66- L66	Measurement of Seasonal variation – Simple average method
Model Test 22-10-2018	
Last Working day on 23.11.2018	

Course Outcomes

Learning Outcomes	COs of the course “<Business Statistics>”
CO1	Learned about Skewness –Advanced problems

CO2	Learned about Correlation – meaning, types.
CO3	Learned about Regression analysis – regression equations, least square method
CO4	Learned about Deviation taken from actual mean and assumed mean
CO5	Learned about Quantity or Volume Index number, Value Index number
CO6	Learned about Test of Adequacy – Time Reversal Test and Factor Reversal Test
CO7	Learned about Coefficient of variation
CO8	Learned about Skewness – Karl Pearson’s coefficient of Skewness
CO9	Learned about Chain Index Number

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2019 - 20

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	SMCO31
Class	II year
Semester	Odd
Staff Name	Dr. S. Daniel David Annaraj
Credits	4
L. Hours /P. Hours	6 / WK
Total 90Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Instalment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property

Syllabus

Unit I: Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers.

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

Unit III: Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Instalment system.

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out.

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
L- 1	Introduction of Accountancy
L- 2	Difference between book keeping and accounting
L- 3	Branch Accounting Introduction
L- 4	Types of Branches
L- 5	Features of Branches
L- 6	Debtors system
L- 7	Debtors system Problem
L- 8	Debtors system Problem
L- 9	Debtors system Problem
L- 10	Debtors system Problem
L- 11	Debtors system Problem
L- 12	Invoice Price Method Advanced Problem
L- 13	Invoice Price Method Advanced Problem
L- 14	Invoice Price Method Advanced Problem
L- 15	Invoice Price Method Advanced Problem
L- 16	Invoice Price Method Advanced Problem
L- 17	Invoice Price Method Advanced Problem
L- 18	Invoice Price Method Advanced Problem
L- 19	Departmental Accounts Introduction
L- 20	Departmental trading and Profit & Loss Accounts Problem
L- 21	Departmental trading and Profit & Loss Accounts Problem
L- 22	Departmental trading and Profit & Loss Accounts Problem
L- 23	Departmental trading and Profit & Loss Accounts Problem
L- 24	Department transfers Problem
	I Internal Test 31-07-2018
L- 25	Department transfers Problem
L- 26	Department transfers Problem
L- 27	Department transfers Problem
L- 28	Contract account Introduction
L- 29	Complete Contract
L- 30	Complete Contract
L- 31	Complete Contract

L- 32	Incomplete Contract problem
L- 33	Incomplete Contract problem
L- 34	Incomplete Contract problem
L- 35	Incomplete Contract problem
L- 36	Incomplete Contract problem
L- 37	Incomplete Contract problem
L- 38	Incomplete Contract problem
	II Internal Test 04-09-2018
L- 39	Form Accounting
L- 40	Form Accounting Problem
L- 41	Form Accounting Problem
L- 42	Form Accounting
L- 43	Hire Purchase & Instalment
L- 44	Calculation of Cash Price & Interest Problem
L- 45	Calculation of Cash Price & Interest Problem
L- 46	Calculation of Cash Price & Interest Problem
L- 47	Calculation of Cash Price & Interest Problem
L- 48	Complete Re possession
L- 49	Complete Re possession
L- 50	Complete Re possession
L- 51	Partial Repossession
L- 52	Partial Repossession
L- 53	Partial Repossession
L- 54	Interest Suspense Account
L- 55	Interest Suspense Account
L- 56	Interest Suspense Account
L- 57	Royalty Account
L- 58	Meaning, Features
L- 59	Objectives, Importance
L- 60	Minimum rent
L- 61	Short Working
L- 62	Types of Recoupment
	III Internal Test 09-10-2018
L- 63	Calculation of Royalty Account Problems
L- 64	Calculation of Royalty Account Problems
L- 65	Calculation of Royalty Account Problems
L- 66	Calculation of Royalty Account Problems
L- 67	Calculation of Royalty Account Problems
L- 68	Calculation of Royalty Account Problems
L- 69	Calculation of Royalty Account Problems
L- 70	Calculation of Royalty Account Problems

L- 71	Strike & Lock out Problem
L- 72	Strike & Lock out Problem
L- 73	Insolvency Account Introduction
L- 74	Insolvency of and Individual
L- 75	Statement of Affairs Problem
L- 76	Statement of Affairs Problem
L- 77	Statement of Affairs Problem
L- 78	Statement of Affairs Problem
L- 79	Statement of Affairs Problem
L- 80	Revision
	Model Test 22-10-2018
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting- II
Course Code	G-Code GMCO21
Class	First Year
Semester	Even
Staff Name	Miss. S. Grace
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12 Hrs per Unit =60Hrs)	

Course Objectives:

1. To learn Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission
2. Normal loss-invoice price model.
3. Joint venture-meaning-difference between joint venture and partnership
4. Difference between capital and revenue items-income and expenditure account
5. Preparation of Income and Expenditure account and Balance Sheet, Advanced problem.
6. Joint Venture-Advanced problems.
7. Consignment –cost price method, stock valuation – simple problems.
8. Self balancing ledger-sectional balancing system – average due date- account current.

9. Insurance claims-loss of stock-loss of profit-voyage account.

10. Average due date- account current.

Syllabus:

Financial Accounting- II

Unit I: Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission-difference between consignment and sales-valuation of unsold stock-recurring and non-recurring expense-abnormal, normal loss-invoice price model.

Unit II: Accounts of non-trading concern-meaning-capital and revenue expenditure-capital and revenue receipts-difference between capital and venue items-income and expenditure account-receipts and payments account-balance sheet.

Unit III: Joint venture-meaning-difference between joint venture and partnership, difference between consignment and joint venture-methods of maintaining accounts-own book model-(joint bank account)-separate book model-memorandum joint venture model.

UnitIV: Self balancing ledger-sectional balancing system – average due date- account current.

UnitV: Insurance claims-loss of stock-loss of profit-voyage account.

Course Calendar

Hours Allotment	Class Schedule
1-L1	College reopened 02/12/2015
2-L2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3- L3	Preparation of account sales , Model journal entries in the books of both the parties.
4-L4	Consignment – simple problems.
5-L5	Valuation of unsold stock – Recurring and non-recurring expenses, Normal and abnormal losses.
6-L6	Consignment –cost price method, stock valuation – simple problems.
7-L7	Consignment –cost price method, stock valuation – simple problems.
8- L8	Consignment –cost price method, stock valuation – advanced problems.
9- L9	Consignment–Invoice Price Method –simple problems
10- L10	Consignment–Invoice Price Method – advanced problems
11-L11	Consignment–Invoice Price Method – advanced problems
12-L12	Consignment–Invoice Price Method – advanced problems
13-L13	Joint venture- meaning, features, Consignment Vs Joint venture, Joint venture

	Vs Partnership.
14-L14	Different methods of recording joint venture transactions.
15-L15	Separate set of books- Model journal entries, simple problem.
16-L16	Separate set of books- simple problems
17- L17	No separate set of books- Model journal entries, simple problem.
18- L18	No separate set of books- simple problems
19- L19	Memorandum joint venture method, simple problem
20- L20	Separate set of books- model journal entries
21- L21	Joint Venture-Advanced problems
22- L22	Joint Venture-Advanced problems
23- L23	Joint Venture-Advanced problems
24- L24	Joint Venture-Advanced problems
25- L25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
26- L26	Preparation of Receipts and Payments account.
27- L27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28- L28	Preparation of Income and Expenditure account
29-L29	Preparation of Income and Expenditure account and Balance Sheet
30-L30	Preparation of Income and Expenditure account and Balance Sheet
31-L31	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
32- L32	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
33- L33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34- L34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35- L35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36- L36	Average due date-meaning practical uses of average due date, determination of due date
37- L37	Calculation of average due date for interest calculation
38- L38	Average due date- interest of drawings of partners
39-L39	Average due date- amount is lent in a single installment
40- L40	Average due date different problems
41- L41	Account current- meaning, uses, calculating number of days.
42- L42	Account current- product method- red ink interest
43- L43	Account current- interest table method , Epoque method
44- L44	Account current- advanced problems
45- L45	Account current- advanced problems
46-L46	Self balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47-L47	Self balancing ledgers-simple problems
48-L48	Sectional balancing- simple problems
49-L49	Insurance claim- Fire insurance(stock) simple problems

50-L50	Insurance claim- Fire insurance(stock) simple problems
51-L51	Insurance claim- Fire insurance(stock) advanced problems
52-L52	Insurance claim- Fire insurance(stock) advanced problems
53- L53	claim- important terms used
54- L54	Consequential loss- simple problems
55- L55	Consequential loss- simple problems
56- L56	Consequential loss- advanced problems
57- L57	Consequential loss- advanced problems
58- L58	Voyage a/c- Basic problems
59-L59	Voyage a/c- Basic problems
60- L60	Revision
	Last working day 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-II>”
CO1	Learn about normal loss-invoice price model.
CO2	Learn about payments account-balance sheet.
CO3	Learn about Joint venture-meaning-difference between joint venture and partnership.
CO4	Learn about difference between consignment and joint venture-methods of maintaining accounts.
CO5	Learn about preparation of account sales.
CO6	Learn about consignment – simple problems.
CO7	Learn about Joint Venture-Advanced problems.
CO8	Learn about insurance Policy Method
CO9	Learn about Insurance claims-loss of stock-loss of profit-voyage account.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting- II
Course Code	G-Code GMCO21
Class	First Year
Semester	Even
Staff Name	Miss. S. Grace
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12 Hrs per Unit =60Hrs)	

Course Objectives:

1. To learn Consignment-account sales-treatment of bad debts-del-credere commission-over riding commission
2. Normal loss-invoice price model.
3. Joint venture-meaning-difference between joint venture and partnership
4. Difference between capital and revenue items-income and expenditure account
5. Preparation of Income and Expenditure account and Balance Sheet, Advanced problem.
6. Joint Venture-Advanced problems.
7. Consignment –cost price method, stock valuation – simple problems.
8. Self balancing ledger-sectional balancing system – average due date- account current.
9. Insurance claims-loss of stock-loss of profit-voyage account.
10. Average due date- account current.

Syllabus:

Financial Accounting- II

Unit I: Consignment-account sales-treatment of bad debts-del-careered commission-over riding commission-difference between consignment and sales-valuation of unsold stock-recurring and non-recurring expense-abnormal, normal loss-invoice price model.

Unit II: Accounts of non-trading concern-meaning-capital and revenue expenditure-capital and revenue receipts-difference between capital and venue items-income and expenditure account-receipts and payments account-balance sheet.

Unit III: Joint venture-meaning-difference between joint venture and partnership, difference between consignment and joint venture-methods of maintaining accounts-own book model-(joint bank account)-separate book model-memorandum joint venture model.

Unit IV: Self balancing ledger-sectional balancing system – average due date- account current.

Unit V: Insurance claims-loss of stock-loss of profit-voyage account.

Course Calendar

Hours Allotment	Class Schedule
1-L1	College reopened 02/12/2015
2-L2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3- L3	Preparation of account sales , Model journal entries in the books of both the parties.
4-L4	Consignment – simple problems.
5-L5	Valuation of unsold stock – Recurring and non-recurring expenses, Normal and abnormal losses.
6-L6	Consignment –cost price method, stock valuation – simple problems.
7-L7	Consignment –cost price method, stock valuation – simple problems.
8- L8	Consignment –cost price method, stock valuation – advanced problems.
9- L9	Consignment–Invoice Price Method –simple problems
10- L10	Consignment–Invoice Price Method – advanced problems
11-L11	Consignment–Invoice Price Method – advanced problems
12-L12	Consignment–Invoice Price Method – advanced problems
13-L13	Joint venture- meaning, features, Consignment Vs Joint venture, Joint venture Vs Partnership.
14-L14	Different methods of recording joint venture transactions.
15-L15	Separate set of books- Model journal entries, simple problem.
16-L16	Separate set of books- simple problems
17- L17	No separate set of books- Model journal entries, simple problem.
18- L18	No separate set of books- simple problems
19- L19	Memorandum joint venture method, simple problem

20- L20	Separate set of books- model journal entries
21- L21	Joint Venture-Advanced problems
22- L22	Joint Venture-Advanced problems
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25- L25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
26- L26	Preparation of Receipts and Payments account.
27- L27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
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29-L29	Preparation of Income and Expenditure account and Balance Sheet
30-L30	Preparation of Income and Expenditure account and Balance Sheet
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33- L33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
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38- L38	Average due date- interest of drawings of partners
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55- L55	Consequential loss- simple problems
56- L56	Consequential loss- advanced problems
57- L57	Consequential loss- advanced problems

58- L58	Voyage a/c- Basic problems
59-L59	Voyage a/c- Basic problems
60- L60	Revision
	Last working day 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-II>”
CO1	Learn about normal loss-invoice price model.
CO2	Learn about payments account-balance sheet.
CO3	Learn about Joint venture-meaning-difference between joint venture and partnership.
CO4	Learn about difference between consignment and joint venture-methods of maintaining accounts.
CO5	Learn about preparation of account sales.
CO6	Learn about consignment – simple problems.
CO7	Learn about Joint Venture-Advanced problems.
CO8	Learn about insurance Policy Method
CO9	Learn about Insurance claims-loss of stock-loss of profit-voyage account.

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-18)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	JMCO 42
Class	II year 2017-2018
Semester	Even
Staff Name	Dr.S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 07.12.2017
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations

4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation i.e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Formation of quadratic equations
12-L12	Equation: Advanced problem
13-L13	Equation: Advanced problem
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
19-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes
31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compound interest and depreciation
50- L50	Discount – Trade discount, Cash Discount.

51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Additional and Advanced Problem
53- L53	Additional and Advanced Problem
54- L54	Ratio and Proportion
55- L55	Ratio and Proportion
56-L56	Depreciation
57-L57	depreciation
58- L58	Annuities – meaning, immediate Annuities, Annuities certain
59- L59	Amount of Annuity due, present value of Annuity due
60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	SMCO 42
Class	II year 2017-2018
Semester	Even
Staff Name	Dr.S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations

4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
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8- L8	Solutions to different types of equation i.e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Formation of quadratic equations
12-L12	Equation: Advanced problem
13-L13	Equation: Advanced problem
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
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17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
19-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
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23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
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28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes
31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compound interest and depreciation
50- L50	Discount – Trade discount, Cash Discount.

51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
53- L53	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
54- L54	Additional and Advanced Problem
55- L55	Additional and Advanced Problem
56-L56	Depreciation
57-L57	Depreciation
58- L58	Depreciation
59- L59	Revision-Solution to simultaneous linear equation
60- L60	Revision- Formation of an equation
61- L61	Revision-Indices
62- L62	Revision- logarithms
63- L63	Revision –Analytical Geometry
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2014 - 15

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO 42 – CORE 9
Class	II year
Semester	Even
Staff Name	Dr. S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 3.12.2014
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method

4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation & discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
20- L20	Geometric Mean - Individual observation, discrete series& continuous series
21- L21	Harmonic Mean - Individual observation, discrete series & continuous series
22- L22	Application of Geometric Mean & Harmonic Mean
23- L23	Dispersion – Absolute measure & relative measure, Range & coefficient of range
24- L24	Quartile deviation & coefficient of Quartile deviation
25- L25	Mean deviation about mean & coefficient of Mean deviation
26- L26	Mean deviation about median & coefficient of Mean deviation
27- L27	Standard deviation - Individual observation & discrete series
28- L28	Standard deviation - continuous series, Coefficient of variation
29-L29	Skewness – Karl Pearson’s coefficient of Skewness
30-L30	Skewness – Bowley’s coefficient of Skewness
31-L31	Skewness –Advanced problems
32- L32	Skewness –Advanced problems
33- L33	Correlation – meaning, types.
34- L34	Correlation – Karl Pearson’s coefficient of Correlation
35- L35	Correlation – Karl Pearson’s coefficient of Correlation
36- L36	Correlation – Spearman’s rank Correlation
37- L37	Correlation – Spearman’s rank Correlation
38- L38	Correlation – concurrent deviation method
39-L39	Regression analysis – meaning, uses, correlation Vs regression
40- L40	Regression analysis – regression equations, least square method
41- L41	Regression analysis – regression equations, least square method
42- L42	Deviation taken from actual mean and assumed mean
43- L43	Deviation taken from actual mean and assumed mean
44- L44	Indexed numbers – meaning, types, problems etc.,
45- L45	Methods – unweighted Index number – Simple aggregative method, Simple Average of Relatives
46-L46	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
47-L47	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
48-L48	Method – Marshall – Edgeworth Method, Kelly’s Method
49-L49	Weighted Average of relatives method
50-L50	Quantity or Volume Index number, Value Index number

51-L51	Test of Adequacy – Time Reversal Test and Factor Reversal Test
52-L52	Test of Adequacy – Time Reversal Test and Factor Reversal Test
53- L53	Chain Index Number
54- L54	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
55- L55	Time series - meaning, importance & components of time series
56- L56	Measurement of trend – graphic method & semi average method
57- L57	Measurement of trend – moving average method
58- L58	Measurement of trend – moving average method
59-L59	Measurement of trend – method of least square
60- L60	Measurement of trend – method of least square
61- L61	Measurement of Seasonal variation – Simple average method
62-L62	Probability – Important terms in Probability
63-L63	Addition theorem and the multiplication Theorem
64-L64	Addition theorem and the multiplication Theorem
65-L65	Bayes theorem
	Last Working day on 23.4.2015

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

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HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2015 - 16

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO 42 – CORE 9
Class	II year
Semester	Even
Staff Name	Dr. S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 2.12.2015
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method

4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation & discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
20- L20	Geometric Mean - Individual observation, discrete series& continuous series
21- L21	Harmonic Mean - Individual observation, discrete series & continuous series
22- L22	Application of Geometric Mean & Harmonic Mean
23- L23	Dispersion – Absolute measure & relative measure, Range & coefficient of range
24- L24	Quartile deviation & coefficient of Quartile deviation
25- L25	Mean deviation about mean & coefficient of Mean deviation
26- L26	Mean deviation about median & coefficient of Mean deviation
27- L27	Standard deviation - Individual observation & discrete series
28- L28	Standard deviation - continuous series, Coefficient of variation
29-L29	Skewness – Karl Pearson’s coefficient of Skewness
30-L30	Skewness – Bowley’s coefficient of Skewness
31-L31	Skewness –Advanced problems
32- L32	Skewness –Advanced problems
33- L33	Correlation – meaning, types.
34- L34	Correlation – Karl Pearson’s coefficient of Correlation
35- L35	Correlation – Karl Pearson’s coefficient of Correlation
36- L36	Correlation – Spearman’s rank Correlation
37- L37	Correlation – Spearman’s rank Correlation
38- L38	Correlation – concurrent deviation method
39-L39	Regression analysis – meaning, uses, correlation Vs regression
40- L40	Regression analysis – regression equations, least square method
41- L41	Regression analysis – regression equations, least square method
42- L42	Deviation taken from actual mean and assumed mean
43- L43	Deviation taken from actual mean and assumed mean
44- L44	Indexed numbers – meaning, types, problems etc.,
45- L45	Methods – unweighted Index number – Simple aggregative method, Simple Average of Relatives
46-L46	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
47-L47	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
48-L48	Method – Marshall – Edgeworth Method, Kelly’s Method
49-L49	Weighted Average of relatives method
50-L50	Quantity or Volume Index number, Value Index number

51-L51	Test of Adequacy – Time Reversal Test and Factor Reversal Test
52-L52	Test of Adequacy – Time Reversal Test and Factor Reversal Test
53- L53	Chain Index Number
54- L54	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
55- L55	Time series - meaning, importance & components of time series
56- L56	Measurement of trend – graphic method & semi average method
57- L57	Measurement of trend – moving average method
58- L58	Measurement of trend – moving average method
59-L59	Measurement of trend – method of least square
60- L60	Measurement of trend – method of least square
61- L61	Measurement of Seasonal variation – Simple average method
62-L62	Probability – Important terms in Probability
63-L63	Addition theorem and the multiplication Theorem
64-L64	Addition theorem and the multiplication Theorem
65-L65	Bayes theorem
	Last Working day on 22.4.2016

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2016 - 17

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO 42 – CORE 9
Class	II year
Semester	Even
Staff Name	Dr. S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 1.12.2016
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method

4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation & discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
20- L20	Geometric Mean - Individual observation, discrete series& continuous series
21- L21	Harmonic Mean - Individual observation, discrete series & continuous series
22- L22	Application of Geometric Mean & Harmonic Mean
23- L23	Dispersion – Absolute measure & relative measure, Range & coefficient of range
24- L24	Quartile deviation & coefficient of Quartile deviation
25- L25	Mean deviation about mean & coefficient of Mean deviation
26- L26	Mean deviation about median & coefficient of Mean deviation
27- L27	Standard deviation - Individual observation & discrete series
28- L28	Standard deviation - continuous series, Coefficient of variation
29-L29	Skewness – Karl Pearson’s coefficient of Skewness
30-L30	Skewness – Bowley’s coefficient of Skewness
31-L31	Skewness –Advanced problems
32- L32	Skewness –Advanced problems
33- L33	Correlation – meaning, types.
34- L34	Correlation – Karl Pearson’s coefficient of Correlation
35- L35	Correlation – Karl Pearson’s coefficient of Correlation
36- L36	Correlation – Spearman’s rank Correlation
37- L37	Correlation – Spearman’s rank Correlation
38- L38	Correlation – concurrent deviation method
39-L39	Regression analysis – meaning, uses, correlation Vs regression
40- L40	Regression analysis – regression equations, least square method
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42- L42	Deviation taken from actual mean and assumed mean
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45- L45	Methods – unweighted Index number – Simple aggregative method, Simple Average of Relatives
46-L46	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
47-L47	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
48-L48	Method – Marshall – Edgeworth Method, Kelly’s Method
49-L49	Weighted Average of relatives method
50-L50	Quantity or Volume Index number, Value Index number

51-L51	Test of Adequacy – Time Reversal Test and Factor Reversal Test
52-L52	Test of Adequacy – Time Reversal Test and Factor Reversal Test
53- L53	Chain Index Number
54- L54	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
55- L55	Time series - meaning, importance & components of time series
56- L56	Measurement of trend – graphic method & semi average method
57- L57	Measurement of trend – moving average method
58- L58	Measurement of trend – moving average method
59-L59	Measurement of trend – method of least square
60- L60	Measurement of trend – method of least square
61- L61	Measurement of Seasonal variation – Simple average method
62-L62	Probability – Important terms in Probabaility
63-L63	Addition theorem and the multiplication Theorem
64-L64	Addition theorem and the multiplication Theorem
65-L65	Bayes theorem
	Last Working day on 21.4.2017

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	BA.
Course Name	Financial Accounting
Course Code	
Class	II year
Semester	Even
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begins on 07.12.2017
1	Average due date – meaning – practical uses
2	Determination of due date of transactions
3	Average due date – simple problems
4	Average due date – simple problems

5	Bank reconciliation statement – meaning – causes of difference between balance as per cash book and pass book
6	Bank reconciliation statement – Simple problems
7	Bank reconciliation statement – Simple problems
8	Bank reconciliation statement – Simple problems
9	Self-balancing ledger – meaning, debtors ledger, creditors ledger
10	General ledger – Adjustment Accounts
11	Sectional Balancing – Total debtor account, Total creditor account
12	Sectional Balancing – Total debtor account, Total creditor account
13	Depreciation – meaning, causes, methods of providing depreciation
14	Straight Line Method – Simple problems
15	Written down value method – Simple problems
16	Comparison of Straight Line Method and Written down value method
17	Rectification of Errors – meaning, types of Errors
18	Rectification of Errors – Before preparing trial balance
19	Rectification of Errors – After preparing trial balance
20	Suspense Account
	Last Working day on 23.04.2018

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	BA.
Course Name	Introduction to Accountancy
Course Code	
Class	II year (2018-2021)
Semester	Odd
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1-L1	Accounting- definition, function, advantages, limitations, users of accounting information
2-L2	Book-Keeping Vs. Accounting, Accounting Principles, Accounting Concepts
3- L3	Accounting conventions , Classification of Accounts, Double entry System

4-L3	Rules of Debit and Credit – Accounting Equation, Merits of Double entry system
5-L4	Journal – Simple problems
6	Subsidiary Books – Purchases and Purchase return books
7	Sales and Sales return book
8	Single column cash book
9	Ledger, Preparation of ledger accounts and balancing of ledger account
10	Ledger, Preparation of ledger accounts and balancing of ledger account
11	Ledger, Preparation of ledger accounts and balancing of ledger account
12	Difference between Journal and Ledger
13	Trial Balance – Features, objectives of trial balance
14	Preparation of trial balance – Simple problems
15	Preparation of trial balance – Simple problems
16	Preparation of trial balance – Simple problems
17	Final Accounts – simple problems
18	Final Accounts with simple adjustments
19	Final Accounts with simple adjustments
20	Final Accounts with simple adjustments
	Last Working day on 06.11.2017

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-15)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO 32
Class	II year
Semester	Odd
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations

4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation i.e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Permutation and Combinations – Simple problems
12-L12	Permutation and Combinations – Simple problems
13-L13	Binomial expansion – Simple Problems
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
19-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes
31- L31	Analytical Geometry – Distance between two points, identification of different shapes
32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compound interest and depreciation
50- L50	Discount – Trade discount, Cash Discount.

51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
52- L52	Additional and Advanced Problem
53- L53	Additional and Advanced Problem
54- L54	Ratio and Proportion
55- L55	Ratio and Proportion
56-L56	Depreciation
57-L57	depreciation
58- L58	Annuities – meaning, immediate Annuities, Annuities certain
59- L59	Amount of Annuity due, present value of Annuity due
60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Last Working day on31.10.2014

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-16)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO 32
Class	II year
Semester	Odd
Staff Name	S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2015
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
3- L3	Number system – Rational, irrational and real rational and their operations

4-L4	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
5-L5	Solution of Simultaneous linear equation and application of equation in business
6-L6	Solution of Simultaneous linear equation and application of equation in business
7-L7	Solution to quadratic equations
8- L8	Solutions to different types of equation i.e one equation is linear and another one is quadratic
9- L9	Nature of roots
10- L10	Formation of quadratic equations
11-L11	Permutation and Combinations – Simple problems
12-L12	Permutation and Combinations – Simple problems
13-L13	Binomial expansion – Simple Problems
14-L14	General term and middle term in the binomial expansion
15-L15	General term and middle term in the binomial expansion
16-L16	Indices – types of indices ie positive indices, negative indices unity indices
17-L17	Fractional indices
18-L18	Laws of indices, solving simple problem
19-L19	Solution to advanced problem
20-L20	Logarithms , introduction and compare with indices
21- L21	Properties of Logarithms and laws of Logarithms
22- L22	Solution to advanced problem
23- L23	Solution to advanced problem
24- L24	Solution to advanced problem
25- L25	Common Logarithms - explain the loss of Logarithms and character
26- L26	Problems solving with the help of Logarithms table
27-L27	Arithmetic Progression – n th term, Sum of n terms
28-L28	Arithmetic Progression – n th term, Sum of n terms
29-L29	Arithmetic Progression – Application in Business
30-L30	Analytical Geometry – Distance between two points, identification of different shapes
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32- L32	Slope of a Straight Line – Equation of a Straight Line
33- L33	Slope of a Straight Line – Equation of a Straight Line
34- L34	Point of intersection of two lines, concurrent lines and collinear
35- L35	Applications – Demand and Supply and Cost-output
36- L36	Applications – Break even Analysis
37-L37	Matrices Introduction & Types of Matrices
38-L38	Operation : Matrix Addition & Subtraction
39-L39	Scalar multiplication with addition / subtraction
40-L40	Matrix Multiplication
41- L41	Matrix Multiplication
42- L42	Transpose of Matrix
43- L43	Determinant of a matrix – Crammers rule
44- L44	Inverse of the matrix – minor and co factors
45- L45	Inverse of the matrix – adjointed and inverse of the matrix
46- L46	Additional problems
47- L47	Solving simultaneous linear equation – matrix inverse method
48- L48	Simple Interest and Compound Interest
49-L49	Compound interest and depreciation
50- L50	Discount – Trade discount, Cash Discount.

51- L51	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
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54- L54	Ratio and Proportion
55- L55	Ratio and Proportion
56-L56	Depreciation
57-L57	depreciation
58- L58	Annuities – meaning, immediate Annuities, Annuities certain
59- L59	Amount of Annuity due, present value of Annuity due
60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Last Working day on 29.10.2015

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-17)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO 32
Class	II year
Semester	Odd
Staff Name	Dr.S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2016
1-L1	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
2-L2	Number system – Natural & whole and integers their operations
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60- L60	Present value of deferred Annuity
61- L61	Perpetuity
62- L62	Amortization
63- L63	Revision – Indices and logarithms
64- L64	Revision – Analytical Geometry
65- L65	Revision Matrices
	Last Working day on30.10.2016

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2018 - 19

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	SMCO 32 – CORE 6
Class	II year
Semester	Odd
Staff Name	Dr. S. Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

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Syllabus

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Statistics: Definition, Importance, Applications, Limitations
2-L2	Planning and designing statistical survey, execution of survey
3- L3	Collection of data- Primary & Secondary data, Collecting primary data - method
4-L4	Secondary data- sources of secondary data. Census vs sampling
5-L5	Sampling method – classification and tabulation of data
6-L6	Diagrammatic And graphical presentation of data
7-L7	Mean – meaning and calculation of mean, Individual observation, discrete series
8- L8	Mean – continuous series, short cut method etc.
9- L9	Median – Individual observation & discrete series
10- L10	Median – Continuous series & open ended class
11-L11	Quartile - Individual observation, discrete series and Continuous series
12-L12	Decile- Individual observation, discrete series & Continuous series
13-L13	Percentile- Individual observation, discrete series & Continuous series
14-L14	Mode –Individual observation& discrete series
15-L15	Mode –Continuous series
16-L16	Mode – Continuous series
17- L17	Mode – grouping & analysis table
18- L18	Mean, Median & Mode Advanced problems
19- L19	Mean, Median & Mode Advanced problems
20- L20	Mean, Median & Mode Advanced problems
21- L21	Geometric Mean - Individual observation, discrete series& continuous series
22- L22	Harmonic Mean - Individual observation, discrete series & continuous series
23- L23	Application of Geometric Mean& Harmonic Mean
24- L24	Dispersion – Absolute measure & relative measure, Range & coefficient of range
25- L25	Quartile deviation & coefficient of Quartile deviation
26- L26	Mean deviation about mean&coefficient of Mean deviation
27- L27	Mean deviation about median&coefficient of Mean deviation
28- L28	Standard deviation - Individual observation & discrete series
29- L29	Standard deviation - continuous series
30- L30	Coefficient of variation
31-L31	Skewness – Karl Pearson’s coefficient of Skewness
32-L32	Skewness – Bowley’s coefficient of Skewness
33-L33	Skewness –Advanced problems
34- L34	Skewness –Advanced problems
35- L35	Correlation – meaning, types.
36- L36	Correlation – Karl Pearson’s coefficient of Correlation

37- L37	Correlation – Karl Pearson’s coefficient of Correlation
38- L38	Correlation – Karl Pearson’s coefficient of Correlation
39- L39	Correlation – Spearman’s rank Correlation
40- L40	Correlation – Spearman’s rank Correlation
41- L41	Correlation – concurrent deviation method
42- L42	Regression analysis – meaning, uses, correlation Vs regression
43- L43	Regression analysis – regression equations, least square method
44- L44	Regression analysis – regression equations, least square method
45- L45	Deviation taken from actual mean and assumed mean
46- L46	Deviation taken from actual mean and assumed mean
47- L47	Indexed numbers – meaning, types, problems etc.,
48- L48	Methods – unweighted Index number – Simple aggregative method
49- L49	Methods – unweighted Index number – Simple Average of Relatives
50- L50	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
51- L51	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
52- L52	Method – Marshall – Edgeworth Method, Kelly’s Method
53- L53	Weighted Average of relatives method
54- L54	Quantity or Volume Index number, Value Index number
55- L55	Test of Adequacy – Time Reversal Test and Factor Reversal Test
56- L56	Test of Adequacy – Time Reversal Test and Factor Reversal Test
57- L57	Chain Index Number
58- L58	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
59- L59	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
60- L60	Time series - meaning, importance & components of time series
61- L61	Measurement of trend – graphic method & semi average method
62- L62	Measurement of trend – moving average method
63- L63	Measurement of trend – moving average method
64- L64	Measurement of trend – method of least square
65- L65	Measurement of trend – method of least square
66- L66	Measurement of Seasonal variation – Simple average method
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	

EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	SMCO11-Core-I (Part-III)
Class	First Year
Semester	I
Staff Name	Dr.S.Daniel David Annaraj
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1**

FINANCIAL ACCOUNTING I

Objectives

Total 60 hours

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Unit I 15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

10hours

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

15 hours

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

10hours

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

10hours

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand&Company Ltd., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begins on 18/06/2018
2	Definition-meaning, function of accounting, Branches of accounting
3	Advantages and limitations of accounting, Book keeping and accounting users of

	accounting information
4	Accounting principles and concepts, Accounting conventions, classification of accounts
5	Double entry system of accounting , golden principles of accounting, Journalizing
6	Preparation of ledger accounts
7	Preparations of trial balance
8	Advanced of problems - journal, ledger and trial balance
9	Advanced of problems - journal, ledger and trial balance
10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12	Subsidiary books: Single column and double column cash book
13	Subsidiary books: Three column cash book
14	Subsidiary books: Three column cash book, Petty cash book
15	Final accounts: Capital and revenue, simple problems
16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17	Final accounts – Advanced Problems
18	Final accounts – Advanced Problems
19	Bank reconciliation statement,causes, favorable balances and unfavorable balances
20	Preparation of Bank reconciliation statement
21	Preparation of Bank reconciliation statement
22	Preparation of Bank reconciliation statement
23	Rectification of errors. Types of errors
24	Rectification of errors- before preparation of TB
25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27	Bill of exchange- meaning, features, advantages and types of Bills

28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29	Recording of bills transactions: Model entries – Simple Problems
30	Bill of Exchange – Advanced Problems
31	Bill of Exchange – Advanced Problems
32	Insolvency of Acceptor
33	Accommodation bills: Difference between Accommodation bill and Trade bill
34	Accommodation bills - simple problems
35	Accommodation bills-advanced problems
36	Accommodation bills-advanced problems, insolvency of one party
37	Depreciation- meaning, causes, different methods of providing Depreciation
38	Straight line method-simple problems
39	Straight line method-advance problems
40	Written down value method-simple problems
41	Written down value method-advanced problems
42	Annuity method, Insurance policy method
43	Sinking fund method
44	Sinking fund method
45	Depreciation: Revaluation method Depletion method and machine hour method
46	Depreciation: Revaluation method Depletion method and machine hour method
47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50	Net worth method: Advanced Problems

51	Net worth method: Advanced Problems
52	Conversion method-simple problem
53	Conversion method-simple problem
54	Conversion method-simple problem
55	Conversion method – Advanced problems
56	Revision : Final accounts
57	Revision : BRS and rectification of Errors
58	Revision : Bill of Exchange
59	Revision : Depreciation
60	Revision
	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

1. Questionnaires for Course Feedback from Students

Name of the Student	
Programme Name	
Course Name	
Course Code	
Year of Joining	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B-Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E

1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	The Course Material were clearly explained					
4	Ease in understanding the course content					
5	Knowledge gained after completion of the course					
6	Usefulness of tests and assignments					
7	Extent of efforts required by students					

St.John's College, Palayamkottai

Department of Commerce

2. Questionnaires for Course Feedback from Teachers

Name of the Teacher	
Programme Name	
Course Name	
Course Code	
Semester/ Year	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					

2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

Chart Preparation:

Report Preparation:

St.John's College, Palayamkottai

Department of Commerce

3. Questionnaires for Course Feedback from Alumini

Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
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1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

St.John's College, Palayamkottai

Department of Commerce

4. Questionnaires for Course Feedback from Parents

Name of the Parent	
Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Year of Joining and Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
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1	Academic Procedure					
2	Course material available in Library					
3	The Course materials were clearly explained.					
4	Improvement in soft skills, knowledge, observed by you in your ward					
5	Usefulness of the course for getting job					
6	Execution of teaching methods					

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	SMCO11-Core-I (Part-III)
Class	First Year
Semester	I
Staff Name	Dr.S.Daniel David Annaraj
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1**

FINANCIAL ACCOUNTING I

Objectives

Total 60 hours

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Unit I 15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

10hours

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

15 hours

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

10hours

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

10hours

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

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Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begins on 16/06/2017
2	Definition-meaning, function of accounting, Branches of accounting
3	Advantages and limitations of accounting, Book keeping and accounting users of

	accounting information
4	Accounting principles and concepts, Accounting conventions, classification of accounts
5	Double entry system of accounting , golden principles of accounting, Journalizing
6	Preparation of ledger accounts
7	Preparations of trial balance
8	Advanced of problems - journal, ledger and trial balance
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50	Net worth method: Advanced Problems

51	Net worth method: Advanced Problems
52	Conversion method-simple problem
53	Conversion method-simple problem
54	Conversion method-simple problem
55	Conversion method – Advanced problems
56	Revision : Final accounts
57	Revision : BRS and rectification of Errors
58	Revision : Bill of Exchange
59	Revision : Depreciation
60	Revision (
	Last working Day 06/11/2017

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

1. Questionnaires for Course Feedback from Students

Name of the Student	
Programme Name	
Course Name	
Course Code	
Year of Joining	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B-Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E

1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	The Course Material were clearly explained					
4	Ease in understanding the course content					
5	Knowledge gained after completion of the course					
6	Usefulness of tests and assignments					
7	Extent of efforts required by students					

St.John's College, Palayamkottai

Department of Commerce

2. Questionnaires for Course Feedback from Teachers

Name of the Teacher	
Programme Name	
Course Name	
Course Code	
Semester/ Year	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					

2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

Chart Preparation:

Report Preparation:

St.John's College, Palayamkottai

Department of Commerce

3. Questionnaires for Course Feedback from Alumini

Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
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1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
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5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

St.John's College, Palayamkottai

Department of Commerce

4. Questionnaires for Course Feedback from Parents

Name of the Parent	
Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Year of Joining and Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
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1	Academic Procedure					
2	Course material available in Library					
3	The Course materials were clearly explained.					
4	Improvement in soft skills, knowledge, observed by you in your ward					
5	Usefulness of the course for getting job					
6	Execution of teaching methods					

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-II
Course Code	SMCO21-Core-III (Part-III)
Class	First Year
Semester	I
Staff Name	Dr. S .Daniel David Annaraj .
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60 Hrs)	

Course Objectives

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE-3
FINANCIAL ACCOUNTING II**

Objectives Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I

12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

12 hours

Average Due Date – Account Current.

Unit V

12 hours

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	College reopened 07/12/2017
2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3	Preparation of account sales , Model journal entries in the books of both the parties.
4	Consignment – simple problems.
5	Valuation of unsold stock – Recurring and non-recurring expenses , Normal and

	abnormal losses.
6	Consignment –cost price method, stock valuation – simple problems.
7	Consignment –cost price method, stock valuation – simple problems.
8	Consignment –cost price method, stock valuation – advanced problems.
9	Consignment–Invoice Price Method –simple problems
10	Consignment–Invoice Price Method – advanced problems
11	Consignment–Invoice Price Method – advanced problems
12	Consignment–Invoice Price Method – advanced problems
13	Joint venture- meaning, features, Consignment Vs Joint venture , Joint venture Vs Partnership.
14	Different methods of recording joint venture transactions.
15	Separate set of books- Model journal entries, simple problem.
16	Separate set of books- simple problems
17	No separate set of books- Model journal entries, simple problem.
18	No separate set of books- simple problems
19	Memorandum joint venture method, simple problem
20	Separate set of books- model journal entries
21	Joint Venture-Advanced problems
22	Joint Venture-Advanced problems
23	Joint Venture-Advanced problems
24	Joint Venture-Advanced problems
25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
26	Preparation of Receipts and Payments account.
27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28	Preparation of Income and Expenditure account
29	Preparation of Income and Expenditure account and Balance Sheet
30	Preparation of Income and Expenditure account and Balance Sheet
31	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem

32	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36	Average due date-meaning practical uses of average due date, determination of due date
37	Calculation of average due date for interest calculation
38	Average due date- interest of drawings of partners
39	Average due date- amount is lent in a single instalment
40	Average due date different problems
41	Account current- meaning, uses, calculating number of days.
42	Account current- product method- reding interest
43	Account current- interest table method , Epoque method
44	Account current- advanced problems
45	Account current- advanced problems
46	Self balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47	Self balancing ledgers-simple problems
48	Sectional balancing- simple problems
49	Insurance claim- Fire insurance(stock) simple problems
50	Insurance claim- Fire insurance(stock) simple problems
51	Insurance claim- Fire insurance(stock) advanced problems
52	Insurance claim- Fire insurance(stock) advanced problems
53	claim- important terms used
54	Consequential loss- simple problems

55	Consequential loss- simple problems
56	Consequential loss- advanced problems
57	Consequential loss- advanced problems
58	Revision- Consignment and joint venture
59	Revision- Non trading concern
60	Revision- Average due date and account current
	LAST WORKING DAY 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai
Department of Commerce

1. Questionnaires for Course Feedback from Students

Name of the Student	
Programme Name	
Course Name	
Course Code	
Year of Joining	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					

2	The Objectives of the Course were clearly stated.					
3	The Course Material were clearly explained					
4	Ease in understanding the course content					
5	Knowledge gained after completion of the course					
6	Usefulness of tests and assignments					
7	Extent of efforts required by students					

St.John's College, Palayamkottai

Department of Commerce

2. Questionnaires for Course Feedback from Teachers

Name of the Teacher	
Programme Name	
Course Name	
Course Code	
Semester/ Year	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					
2	The Objectives of the Course were					

	clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

Chart Preparation:

Report Preparation:

St.John's College, Palayamkottai

Department of Commerce

3. Questionnaires for Course Feedback from Alumini

Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					

2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

St.John's College, Palayamkottai

Department of Commerce

4. Questionnaires for Course Feedback from Parents

Name of the Parent	
Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Year of Joining and Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
------	------------	---	---	---	---	---

1	Academic Procedure					
2	Course material available in Library					
3	The Course materials were clearly explained.					
4	Improvement in soft skills, knowledge, observed by you in your ward					
5	Usefulness of the course for getting job					
6	Execution of teaching methods					

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-II
Course Code	SMCO21-Core-III (Part-III)
Class	First Year
Semester	I
Staff Name	Dr. S .Daniel David Annaraj .
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60 Hrs)	

Course Objectives

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE-3
FINANCIAL ACCOUNTING II**

Objectives Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I

12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

12 hours

Average Due Date – Account Current.

Unit V

12 hours

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	College reopened 03/12/2018
2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3	Preparation of account sales , Model journal entries in the books of both the parties.
4	Consignment – simple problems.
5	Valuation of unsold stock – Recurring and non-recurring expenses , Normal and

	abnormal losses.
6	Consignment –cost price method, stock valuation – simple problems.
7	Consignment –cost price method, stock valuation – simple problems.
8	Consignment –cost price method, stock valuation – advanced problems.
9	Consignment–Invoice Price Method –simple problems
10	Consignment–Invoice Price Method – advanced problems
11	Consignment–Invoice Price Method – advanced problems
12	Consignment–Invoice Price Method – advanced problems
13	Joint venture- meaning, features, Consignment Vs Joint venture , Joint venture Vs Partnership.
14	Different methods of recording joint venture transactions.
15	Separate set of books- Model journal entries, simple problem.
16	Separate set of books- simple problems
17	No separate set of books- Model journal entries, simple problem.
18	No separate set of books- simple problems
19	Memorandum joint venture method, simple problem
20	Separate set of books- model journal entries
21	Joint Venture-Advanced problems
22	Joint Venture-Advanced problems
23	Joint Venture-Advanced problems
24	Joint Venture-Advanced problems
25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern
26	Preparation of Receipts and Payments account.
27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28	Preparation of Income and Expenditure account
29	Preparation of Income and Expenditure account and Balance Sheet
30	Preparation of Income and Expenditure account and Balance Sheet
31	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem

32	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36	Average due date-meaning practical uses of average due date, determination of due date
37	Calculation of average due date for interest calculation
38	Average due date- interest of drawings of partners
39	Average due date- amount is lent in a single instalment
40	Average due date different problems
41	Account current- meaning, uses, calculating number of days.
42	Account current- product method- reding interest
43	Account current- interest table method , Epoque method
44	Account current- advanced problems
45	Account current- advanced problems
46	Self balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47	Self balancing ledgers-simple problems
48	Sectional balancing- simple problems
49	Insurance claim- Fire insurance(stock) simple problems
50	Insurance claim- Fire insurance(stock) simple problems
51	Insurance claim- Fire insurance(stock) advanced problems
52	Insurance claim- Fire insurance(stock) advanced problems
53	claim- important terms used
54	Consequential loss- simple problems

55	Consequential loss- simple problems
56	Consequential loss- advanced problems
57	Consequential loss- advanced problems
58	Revision- Consignment and joint venture
59	Revision- Non trading concern
60	Revision- Average due date and account current
	LAST WORKING DAY 23.4.2019

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai
Department of Commerce

1. Questionnaires for Course Feedback from Students

Name of the Student	
Programme Name	
Course Name	
Course Code	
Year of Joining	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					

2	The Objectives of the Course were clearly stated.					
3	The Course Material were clearly explained					
4	Ease in understanding the course content					
5	Knowledge gained after completion of the course					
6	Usefulness of tests and assignments					
7	Extent of efforts required by students					

St.John's College, Palayamkottai

Department of Commerce

2. Questionnaires for Course Feedback from Teachers

Name of the Teacher	
Programme Name	
Course Name	
Course Code	
Semester/ Year	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					
2	The Objectives of the Course were					

	clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

Chart Preparation:

Report Preparation:

St.John's College, Palayamkottai

Department of Commerce

3. Questionnaires for Course Feedback from Alumini

Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					

2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

St.John's College, Palayamkottai

Department of Commerce

4. Questionnaires for Course Feedback from Parents

Name of the Parent	
Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Year of Joining and Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
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1	Academic Procedure					
2	Course material available in Library					
3	The Course materials were clearly explained.					
4	Improvement in soft skills, knowledge, observed by you in your ward					
5	Usefulness of the course for getting job					
6	Execution of teaching methods					

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	JMCO11-Core-I (Part-III)
Class	First Year
Semester	I
Staff Name	Dr.S.Daniel David Annaraj
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1**

FINANCIAL ACCOUNTING I

Objectives

Total 60 hours

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Unit I 15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

10hours

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

15 hours

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

10hours

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

10hours

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand&Company Ltd., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begins on 16/06/2016
2	Definition-meaning, function of accounting, Branches of accounting
3	Advantages and limitations of accounting, Book keeping and accounting users of

	accounting information
4	Accounting principles and concepts, Accounting conventions, classification of accounts
5	Double entry system of accounting , golden principles of accounting, Journalizing
6	Preparation of ledger accounts
7	Preparations of trial balance
8	Advanced of problems - journal, ledger and trial balance
9	Advanced of problems - journal, ledger and trial balance
10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12	Subsidiary books: Single column and double column cash book
13	Subsidiary books: Three column cash book
14	Subsidiary books: Three column cash book, Petty cash book
15	Final accounts: Capital and revenue, simple problems
16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17	Final accounts – Advanced Problems
18	Final accounts – Advanced Problems
19	Bank reconciliation statement,causes, favorable balances and unfavorable balances
20	Preparation of Bank reconciliation statement
21	Preparation of Bank reconciliation statement
22	Preparation of Bank reconciliation statement
23	Rectification of errors. Types of errors
24	Rectification of errors- before preparation of TB
25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27	Bill of exchange- meaning, features, advantages and types of Bills

28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29	Recording of bills transactions: Model entries – Simple Problems
30	Bill of Exchange – Advanced Problems
31	Bill of Exchange – Advanced Problems
32	Insolvency of Acceptor
33	Accommodation bills: Difference between Accommodation bill and Trade bill
34	Accommodation bills - simple problems
35	Accommodation bills-advanced problems
36	Accommodation bills-advanced problems, insolvency of one party
37	Depreciation- meaning, causes, different methods of providing Depreciation
38	Straight line method-simple problems
39	Straight line method-advance problems
40	Written down value method-simple problems
41	Written down value method-advanced problems
42	Annuity method, Insurance policy method
43	Sinking fund method
44	Sinking fund method
45	Depreciation: Revaluation method Depletion method and machine hour method
46	Depreciation: Revaluation method Depletion method and machine hour method
47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50	Net worth method: Advanced Problems

51	Net worth method: Advanced Problems
52	Conversion method-simple problem
53	Conversion method-simple problem
54	Conversion method-simple problem
55	Conversion method – Advanced problems
56	Revision : Final accounts
57	Revision : BRS and rectification of Errors
58	Revision : Bill of Exchange
59	Revision : Depreciation
60	Revision (
	Last working Day 30/10/2016

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	
CO2	
CO3	
CO4	
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

1. Questionnaires for Course Feedback from Students

Name of the Student	
Programme Name	
Course Name	
Course Code	
Year of Joining	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B-Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E

1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	The Course Material were clearly explained					
4	Ease in understanding the course content					
5	Knowledge gained after completion of the course					
6	Usefulness of tests and assignments					
7	Extent of efforts required by students					

St.John's College, Palayamkottai

Department of Commerce

2. Questionnaires for Course Feedback from Teachers

Name of the Teacher	
Programme Name	
Course Name	
Course Code	
Semester/ Year	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					

2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

Chart Preparation:

Report Preparation:

St.John's College, Palayamkottai

Department of Commerce

3. Questionnaires for Course Feedback from Alumini

Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
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1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

St.John's College, Palayamkottai

Department of Commerce

4. Questionnaires for Course Feedback from Parents

Name of the Parent	
Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Year of Joining and Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
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1	Academic Procedure					
2	Course material available in Library					
3	The Course materials were clearly explained.					
4	Improvement in soft skills, knowledge, observed by you in your ward					
5	Usefulness of the course for getting job					
6	Execution of teaching methods					

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting- II
Course Code	JMCO21-Core-III (Part-III)
Class	First Year
Semester	II
Staff Name	
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12 Hrs per Unit =60Hrs)	

Course Objectives

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.

Course Calendar

Hours Allotment	Class Schedule
1	College reopened 01/12/2016
2	Consignment- definition, meaning, features. Consignment Vs Sales and the terms used in consignment.
3	Preparation of account sales , Model journal entries in the books of both the parties.
4	Consignment – simple problems.
5	Valuation of unsold stock – Recurring and non-recurring expenses , Normal and abnormal losses.
6	Consignment –cost price method, stock valuation – simple problems.
7	Consignment –cost price method, stock valuation – simple problems.
8	Consignment –cost price method, stock valuation – advanced problems.
9	Consignment–Invoice Price Method –simple problems
10	Consignment–Invoice Price Method – advanced problems
11	Consignment–Invoice Price Method – advanced problems
12	Consignment–Invoice Price Method – advanced problems
13	Joint venture- meaning, features, Consignment Vs Joint venture , Joint venture Vs Partnership.
14	Different methods of recording joint venture transactions.
15	Separate set of books- Model journal entries, simple problem.
16	Separate set of books- simple problems
17	No separate set of books- Model journal entries, simple problem.
18	No separate set of books- simple problems
19	Memorandum joint venture method, simple problem
20	Separate set of books- model journal entries
21	Joint Venture-Advanced problems
22	Joint Venture-Advanced problems
23	Joint Venture-Advanced problems
24	Joint Venture-Advanced problems
25	Accounts of non-trading concern- meaning capital and revenue, Accounting treatment for important items in non-trading concern

26	Preparation of Receipts and Payments account.
27	Amount to be shown in the income and expenditure account for revenue and expenditure (subscription and stationery)
28	Preparation of Income and Expenditure account
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33	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
34	Preparation of Income and Expenditure account and Balance Sheet, Advanced problem
35	Preparation of Receipt & Payment account based on income and expenditure a/c and Balance Sheet
36	Average due date-meaning practical uses of average due date, determination of due date
37	Calculation of average due date for interest calculation
38	Average due date- interest of drawings of partners
39	Average due date- amount is lent in a single instalment
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42	Account current- product method- reding interest
43	Account current- interest table method , Epoque method
44	Account current- advanced problems
45	Account current- advanced problems
46	Self balancing ledgers, procedure of self balancing, adjustment a/c, journal entries.
47	Self balancing ledgers-simple problems

48	Sectional balancing- simple problems
49	Insurance claim- Fire insurance(stock) simple problems
50	Insurance claim- Fire insurance(stock) simple problems
51	Insurance claim- Fire insurance(stock) advanced problems
52	Insurance claim- Fire insurance(stock) advanced problems
53	claim- important terms used
54	Consequential loss- simple problems
55	Consequential loss- simple problems
56	Consequential loss- advanced problems
57	Consequential loss- advanced problems
58	Revision- Consignment and joint venture
59	Revision- Non trading concern
60	Revision- Average due date and account current
	LAST WORKING DAY 21.04.2017

Blended Learning:

Advanced Learner:

Slow Learner:

Extension Activity

St.John's College, Palayamkottai

Department of Commerce

1. Questionnaires for Course Feedback from Students

Name of the Student	
Programme Name	
Course Name	
Course Code	

Year of Joining	
Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B- Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	The Course Material were clearly explained					
4	Ease in understanding the course content					
5	Knowledge gained after completion of the course					
6	Usefulness of tests and assignments					
7	Extent of efforts required by students					

St.John's College, Palayamkottai

Department of Commerce

2. Questionnaires for Course Feedback from Teachers

Name of the Teacher	
Programme Name	
Course Name	
Course Code	

Semester/ Year	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B-Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

Chart Preparation:

Report Preparation:

St.John's College, Palayamkottai

Department of Commerce

3. Questionnaires for Course Feedback from Alumini

Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	

Semester	
Date	

Put a tick in the best represents your response to each statement (A-Excellent, B-Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Design of the Course Content					
2	The Objectives of the Course were clearly stated.					
3	Applicability/ relevance to real life or job related					
4	Ease in understanding the course content					
5	Learning Values (Knowledge concepts, analytical abilities, practical knowledge and broadening skills					
6	Availability of relevance of additional source materials					

St.John's College, Palayamkottai

Department of Commerce

4. Questionnaires for Course Feedback from Parents

Name of the Parent	
Name of the Student	
Programme Name	
Course Name	
Contact No/ Mail id	
Year of Joining and Semester	

Date	

Put a tick in the best represents your response to each statement (A-Excellent, B-Very Good, C- Good, D- Fair and E- Poor)

S.No	Parameters	A	B	C	D	E
1	Academic Procedure					
2	Course material available in Library					
3	The Course materials were clearly explained.					
4	Improvement in soft skills, knowledge, observed by you in your ward					
5	Usefulness of the course for getting job					
6	Execution of teaching methods					

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	GMCO52
Class	IIIyr (2014-2015)
Semester	5
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Acquire the basic knowledge of cost in business concerns.
- To Understand the techniques of cost control.

Syllabus

Cost Accounting

Unit-I Cost accounting-nature –Meaning-Features and importance limitation of financial accounting- advantages and limitation of cost accounting- costing system- cost centre – cost unit- elements of cost- cost classification- cost sheet.

Unit-II –Materials –Objectives- purchases control- centralized and decentralized purchase-stock levels and EOQ- ABC Analysis- Bin card- Stores ledger- Material issue- FIFO,LIFO , Average and weighted average methods.

Unit-III- Labour- Direct and indirect labour- methods of wage payments- remuneration and incentives-premium and bonus plans- Idle time – over time- labour turnover.

Unit-IV-Overhead-Meaning- classification-allocation and apportionment of overheads-absorption of overhead- methods- machine hour rate.

Unit-V- Job costing(simple problems only) –process costing – features-process losses and gains.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Introduction about costing and syllabus
2-L2	Explain the Meaning of costing
3- L3	Explain Nature of costing
4-L4	Explain Features of costing
5-L5	Explain Advantages and limitations of Financial Accounting
6-L6	Explain Advantages and limitations of Cost Accounting
7-L7	Explain Costing System
8-L8	Explain Cost Centre
9-L9	Explain Cost Unit
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Explain Elements of Cost
12-L11	Explain Classification of Cost
13-L12	Explain Cost Sheet
14-L13	An Overview of I Unit
15-L14	Unit –II-Materials Meaning
16-L15	Objectives of Materials cost
17-L16	Purchase Control
18-L17	Centralized and decentralized purchases, Stock levels
19-L18	Economic Order Quantity
20-L19	Problems in EOQ
21-L20	Problems in EOQ
22-L21	ABC Analysis
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in ABC Analysis
25-L24	Stores ledger,Bin card
26-IT-1	Internal Test-I
27-L25	Card and Stores Problems in Bin Ledger
28-L26	Materials Issue –Methods
29-L27	First in First Out-Problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	First in First Out-Problems
32- L30	Last in First Out-Problems
33- L31	Last in First Out-Problems
34-P2	College level meeting/Cell function
35- L32	Average and Weighted average methods
36- L33	Average and Weighted average methods
37- L34	Unit-III-Labour Meaning
38- L35	Direct and Indirect Labour
39- L36	Methods of wage payments
40- L37	Remuneration and incentives

41- L38	Premium and bonus plans-problems
42- L39	Premium and bonus plans-problems
43- L40	Idle Time-Problems
44- L41	Idle Time-Problems
45- L42	Overtime and Labour Turnover problems
46- L43	Overtime and Labour Turnover problems
47- L44	Unit –IV-Overhead-Meaning
48- L45	Classification of Overhead
49- L46	Allocation and apportionment of Overheads-Problems
50- L47	Allocation and apportionment of Overheads-Problems
51- P3	Department Seminar
52- L48	Allocation and apportionment of Overheads-Problems
53- L49	Allocation and apportionment of Overheads-Problems
54- L50	Re-apportionment of overheads-problems
55- L51	Re-apportionment of overheads-problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Absorption of overhead-problems
58-L54	Absorption of overhead-problems
59-IT-II	Internal Test-II
60- L55	Absorption of overhead-problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Machine Hour Rate Method-Problems
63- L58	Machine Hour Rate Method-Problems
64- L59	Machine Hour Rate Method-Problems
65- L60	Unit-V-Job Costing-Meaning
66- L61	Problems in Job Costing
67- L62	Problems in Job Costing
68- L63	Problems in Job Costing
69- L64	Problems in Job Costing
70- L65	Process Costing-Problems
71- L66	Process Costing-Problems
72- L67	Process Costing-Problems
73- L68	Features of process costing
74-P4	College level meeting/ function
75- L69	Process losses and gains-Problems
76- L70	Process losses and gains-Problems
77- L71	Process losses and gains-Problems
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision

	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “Cost Accounting”
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.
CO	
CO	Imbibe conceptual knowledge of cost accounting.
CO	Understand the significance of cost accounting in the modern economic environment
CO	Select the costs according to their impact on business
CO	Differentiate methods of schedule costs per unit of production
CO	Identify the specifics of different costing methods
CO	Interpret the impact of the selected costs method
CO	Apply cost accounting methods to evaluate and project business performance
CO	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.
CO	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Section A

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Computer Application in Business
Course Code	SACO41
Class	II B.Com
Semester	Even IV
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	5
Hours Per Week	6/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 65 Hours (5 Units X13 Hrs per Unit =65 Hrs)	

Objectives

1. To know the applications of E- commerce.
2. To know online Trading
3. To understand E-Payment methods

II B. COM (IV SEMESTER) – UNDER CBCS PART III – ALLIED -IV COMPUTER APPLICATIONS IN BUSINESS

Unit I: Introduction to Computers: Meaning of computers- Characteristics of computer – Components of computer- Hardware and Software- operating systems- windows.(10 hours)

Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business, benefits of E-commerce - Limitations - Business Models E-Commerce applications entertainment, E- Marketing, E- Advertisement- Online trading – E-learning, E-shopping. (9 hours)

Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant's Perspective. Electronic Payment Systems: Advantages and Risk, Types of Payment system (Credit cards, E- Cash, Smart Cards, Debit Card) (10 hours)

Unit IV: Electronic Data Interchange: Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisites of EDI – EDI vs E-mail.Issue of EDI: legal issue security issue privacy issue(8 hours)

Unit V: E- Marketing techniques: Search engines, directories , registrations, solicited targeted E-mails, interactive sites Banners Advertising, spam mails e-mails, chain letters Meaning - Applications

of 5 P's (Product, Price, Place, Promotion, Personalization) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons. **(8 hours) (45 hours)**

Text Books

1. T.S.Reddy & A.Murthy,E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai- 600017, 2009.
3. V. Rajaraman, Fundamentals of Computers, PHI Pvt Ltd. New Delhi

Reference Books 1. E- commerce: A Managerial Perspective Micheal change, etc A1 2. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control. 3. Ravi Kala Kota & A.B. Whinston: Frontiers of Electronic Commerce 4. Dr. U. S.Pandey & Er.Saurabh Shukla, E-commerce & Mobile Commerce Technologies. 5. Dr.P.Velmani & Dr.V. Lakshmi Praba, Computer Basics To Advancements-Easy. Learning Text Book, Chess Educational Publish

Course Calendar

Hours Allotment	Class Schedule
1	Unit I: Introduction to Computers: Meaning of computers- e
2	Characteristics of computer –
3	Components of computer-
4	Hardware and Software
5	Meaning of operating system
6	Explain different types of operating system
7	windows
8	Types of windows
9	Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business,.
10	benefits of E-commerce -
11	Limitations -
12	Business Models --
13	Online trading
14	E-commerce vs. Traditional commerce
15	E-Commerce applications entertainment, -- E-learning,.
16	E- Marketing
17	, E- Advertisement
18	Online trading
19	E-shopping

20	Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant's Perspective.:
21	Electronic Payment Systems
22	Advantages and Risk, Types of Payment system Credit cards
23	Advantages and Risk, Types of Payment system E- Cash
24	Advantages and Risk, Types of Payment system Smart Cards
25	Advantages and Risk, Types of Payment system Debit Card
26	Unit IV: Electronic Data Interchange– meaning
27	Non- EDI system
28	Partial EDI System
29	Fully Integrated EDI System
30	EDI vs E-mail.
31	Creation of Email id in the practical lab session
32	- Pre-requisites of EDI
33	Issue of EDI:
34	Implication of issue of EDI
35	legal issue security
36	Risk type of issue security
37	issue privacy issue
38	Risk type of privacy issue
39	Unit V: E- Marketing techniques- meaning
40	Introduction of marketing techniques
41	Common and general meaning of marketing and how it is differ
42	Distinguished between e-marketing and marketing
43	: Meaning -): Banners, Sponsorships, Portals and online coupons
44	Applications of 5 P's (Product, Price, Place, Promotion, Personalization
45	Applications of 5 P's (Product
46	Applications of 5 P's (Product
47	E- Advertising Techniques

48	Banners, Sponsorships, Portals and online coupons
49	Banners, Sponsorships, Portals and online coupons
50	Search engines,
51	directories ,
52	registrations,
53	solicited targeted E-mails,
54	interactive sites Banners Advertising,
55	spam mails e-mails,
56	chain letters
57	Mail id creation
58	Process of sending spam mail
59	Process of sending chain letters
60	Advantages and dis advantages of interactive banners
61	Revision
62	Revision
63	Revision
64	Revision
65	Last working day

Learning Outcomes	COs of the course “<Computer Application in Business>”
CO1	Have a basic understanding of personal computer.
CO2	Acquire knowledge about generation of computers and types of computers.
CO3	Know about hardware/software methods and tools.
CO4	Know about different versions in windows operating system.
CO5	Understand types of operating system and booting process.
CO6	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO7	Use of EDI at various levels of management
CO8	Understand the concepts, structure, types and Digital Payment Systems.
CO9	Understand evolution of internet, its application and its basic services in marketing

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Company organisation
Course Code	JACO31
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	3
L. Hours /P. Hours	3 / WK
Total 45Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 35 Hrs (5 units; $5 \times 7 = 35$; 07Hrs /unit)	

Course Objectives

- To provide a fundamental exposure to students on the basic concepts of a company
- To enable the students to learn about the functioning of a company

Syllabus

Objectives

1. To provide a fundamental exposure to students on the basic concepts of a company.
2. To enable the students to learn about the functioning of a company.

Unit I: Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement. Memorandum of- articles- prospectus – statement in lieu **(5 hours)**

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities. **(7 hours)**

Unit III: Essentials of valid Meeting – Notice – Quorum – Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes. **(13 hours)**

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting. **(15 hours)**

Unit V: Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors **(5 hours) *As per the Companies Act 2013 (45 hours)**

Text Books

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi.

2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Reference Books

1. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand & Sons, New Delhi.
2. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.

II B. COM (III SEMESTER) – UNDER CBCS PART III – ALLIED III

COMPANY ORGANISATION

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit I: Formation of Companies
2-L2	Promotion
3- L3	Incorporation
4-L4	Capital Subscription
5 - P1	Welcoming of First year and Inauguration
6-L5	Commencement of company
7-L6	Unit II: Company Management ——— Manager – Their appointments – Duties - Rights & Liabilities
8-L7	Share Holders and Their appointments – Duties - Rights & Liabilities
9- L8	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
10- L9	Directors and Their appointments – Duties - Rights & Liabilities
11-IT-1	Internal Test-I
12-L10	Managing Directors and Their appointments – Duties - Rights & Liabilities
13-L11	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
14-L12	Unit III: Essentials of valid Meeting – Notice
15-L13	– Quorum
16- P2	College level meeting/Cell function
17-L14	–Agenda -
18-L15	Chairman – Powers & Duties -
19-L16	Motion – Sense of the Meeting (Voting & Poll) -
20-L17	Allotting portion for Internal Test-II
	Internal Test II begins
21- L18	Proxy - Resolution – Adjournment of Meeting -
22- IT-II	Internal Test-II
23-L19	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
24-L20	Minutes
25- P3	Department Seminar
26-L21	Unit IV: Kinds of Meeting
27-L22	– Meeting of Share holders

28-L23	– Statutory Meeting –
29- P4	College level meeting/ function
30-L24	Statutory Report –
31-L25	Annual General Meeting –
32-L26	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
33-L27	Extra-Ordinary General Meeting -
34-IT-III	Internal Test-III
35-L28	Class Meeting
36-L29	Unit V: Meeting of Directors –
37- L30	Meeting of Debenture holders –
38-L31	Meeting of Creditors
39-L32	Revision
40-L33	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
41- MT	Model Test
42-MT	Model Test
43-MT	Model Test
44- L34	Model test paper distribution and previous year university question paper discussion
45-L35	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Company OrganisationSACO31>”
CO1	Identify and discuss the impact of global issues on organisation business opportunities by using environment
CO2	Companies that engage in organisational development commit to continually improving their business and offerings
CO3	To educate the students to know the type of meeting conducted in the company
CO4	To educate the students to know the different business polices
CO5	To explanation to the students to involvement of stock market in current scenario
CO6	To learn about demat (de materialisation)account process

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	JMCO52
Class	IIIyear (2018-2019)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Acquire the basic knowledge of cost in business concerns.
- To Understand the techniques of cost control.

Syllabus

COST ACCOUNTING Unit I: Introduction – Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems.

Unit II: Process Costing – Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain – Operating and Service Costing - Practical problems.

Unit III: Marginal Costing – Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart – Application of Marginal Costing – Fixation of selling price – Closure of Department or Discontinuing a Product – Selection of Profitable Product Mix – Profit planning – Decision to Make or Buy – Foreign market order – Introduction of New product – Practical problems.

Unit IV: Budgetary Control – Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets – Fixed and Flexible Budgets – Production and Sales Budgets – Cash Budget – Zero Base Budget .

Unit V: Standard Costing – Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit-I-Introduction-Cost ,Costing and Cost Accounting
2-L2	Objectives of Cost Accounting
3- L3	functions of Cost Accounting
4-L4	Advantages and disadvantages of Cost Accounting
5-L5	Methods of Costing
6-L6	Types of Costing
7-L7	Classification of Cost
8-L8	Elements of Cost
9-L9	Cost Sheet- problems
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Cost Sheet- problems
12-L11	Cost Sheet- problems
13-L12	Unit-II-Process Costing-Meaning ,Costing procedures
14-L13	Losses and Gains in process-problems
15-L14	Losses and Gains in process-problems
16-L15	Losses and Gains in process-problems
17-L16	Normal and Abnormal losses-Problems
18-L17	Normal and Abnormal losses-Problems
19-L18	Abnormal Gain-Problems
20-L19	Abnormal Gain-Problems
21-L20	Abnormal Gain-Problems
22-L21	Operating and Service Costing-Problems
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Operating and Service Costing-Problems
25-L24	Operating and Service Costing-Problems
26-IT-1	Internal Test-I
27-L25	Revision
28-L26	Revision
29-L27	Unit-III-Marginal Costing-Meaning
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Definition and objectives of Marginal Costing
32- L30	Uses and limitations of Marginal Costing
33- L31	CVP Analysis

34-P2	College level meeting/Cell function
35- L32	Marginal Costing Equations
36- L33	Contribution, Break Even Analysis
37- L34	P/VRatio-Problems
38- L35	P/VRatio-Problems
39- L36	P/VRatio-Problems
40- L37	Margin of safety -Problems
41- L38	Margin of safety –Problems
42- L39	Key factors, Break Even Chart
43- L40	Application of Marginal Costing
44- L41	Fixation of selling price
45- L42	Closure of Department or Discontinuing a product
46- L43	Selection of profitable product Mix
47- L44	Profit planning
48- L45	Decision to Make or Buy
49- L46	Foreign Market order
50- L47	Introduction of New Product
51- P3	Department Seminar
52- L48	Problems in Marginal Costing
53- L49	Problems in Marginal Costing
54- L50	Problems in Marginal Costing
55- L51	Problems in Marginal Costing
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit IV-Budgetary Control-Meaning
58-L54	Budgetory control, Budget Definition, Objectives
59-IT-II	Internal Test-II
60- L55	Budgeting, Advantages and disadvantages of budgeting
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Classification of Budget
63- L58	Fixed and Flexible Budget-problems
64- L59	Fixed and Flexible Budget-problems
65- L60	Fixed and Flexible Budget-problems
66- L61	Fixed and Flexible Budget-problems
67- L62	Fixed and Flexible Budget-problems
68- L63	Production Budget-problems
69- L64	Sales Budget-problems
70- L65	Cash Budget-Problems
71- L66	Cash Budget-Problems T
72- L67	Cash Budget-Problems
73- L68	Cash Budget-Problems
74-P4	College level meeting/ function
75- L69	Zero Base Budget
76- L70	Unit-V-Standard Costing-Definition, Advantages and limitations
77- L71	Variences-Problems
78- L72	Material Variences-Problems
79- L73	_____ - Allotting portion for Internal Test-III

	Internal Test III begins
80- L74	Labour Variances-Problems
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course "Cost Accounting"
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	JMCO62
Class	III year (2018-2019)
Semester	even
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus

MANAGEMENT ACCOUNTING

Unit I: Management accounting – Meaning – Definition – Nature and Scope – Utility and Limitations – Management accounting Principles – Functions of Management accounting – Tools of Management accounting - Management accounting and Financial accounting – Cost accounting and Management accounting.

Unit II: Financial Statements – Meaning and types of Financial Statements - Analysis and Interpretation of Financial Statements – Types of Financial Statement Analysis – Steps involved in Financial Statement Analysis – Techniques of Financial Statement Analysis – Uses and Limitations of Financial Statement Analysis

Unit III: Ratio Analysis – Meaning of Ratios – Classification of Ratios – Analysis and Interpretation of different Ratios – Profitability Ratios – Coverage Ratios – Turnover Ratios – Financial Ratios – Uses and Limitations of Ratio Analysis.

Unit IV: Fund Flow Analysis – Meaning of Fund Flow Statement – Uses of Fund Flow Statement – Parties interested in Fund Flow Statement – Preparation of Fund Flow Statement – Treatment of provision for Taxation, Proposed Dividend and Depreciation – Statement of Changes in Financial position – Cash Flow Analysis – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement (Simple problems only) – Utility and Limitations of Cash Flow Analysis.

Unit V: Basics of Capital Budgeting – Concepts of Capital Budgeting – Importance of Capital Budgeting – Capital Budgeting Process – Evaluation of Investment proposals – Traditional methods – Pay- back period method – Net Present Value method – Internal Rate of Return method (Simple problems only). i-

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 03.12.2018
1-L1	Management Accounting-Meaning, Definition
2-L2	Nature and scope of management accounting
3-L3	Utility and limitations
4-L4	Management accounting principles
5-L5	Management accounting principles
6-L6	Functions of management accounting
7-L7	Functions of management accounting
8-L8	Tools of management accounting
9-L9	Tools of management accounting
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Dif. Between management accounting and financial accounting
12-L11	Dif. between cost accounting and management accounting
13-L12	Revision
14-L13	Revision
15-L14	Revision
16-L15	Financial Statements-Meaning, Types of financial statements
17-L16	Types of financial statements Analysis
18-L17	Types of financial statements Analysis
19-L18	Steps involved in Financial statement analysis
20-L19	Steps involved in Financial statement analysis
21-L20	Techniques of Financial statement analysis
22-L21	Techniques of Financial statement analysis
23-L22	____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Techniques of Financial statement analysis
25-L24	Uses and Limitations of financial statement analysis
26-IT-1	Internal Test-I

27-L25	Uses and Limitations of financial statement analysis
28-L26	Uses and Limitations of financial statement analysis
29-L27	Revision
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Revision
32- L30	Revision
33- L31	Ratio Analysis-Meaning and Classification
34-P2	College level meeting/Cell function
35- L32	Classification of Ratio analysis
36- L33	Classification of Ratio analysis
37- L34	Analysis and Interpretation of different ratios
38- L35	Profitability ratios
39- L36	Profitability ratios
40- L37	Coverage ratios
41- L38	Coverage ratios
42- L39	Turnover ratios
43- L40	Turnover ratios
44- L41	Financial ratios
45- L42	Financial ratios
46- L43	Uses and limitations of ratio analysis
47- L44	Revision
48- L45	Revision
49- L46	Fund flow analysis,Meaning and uses and parties involved in FFA
50- L47	Fund flow statement-problems
51- P3	Department Seminar
52- L48	Fund flow statement-problems
53- L49	Fund flow statement-problems
54- L50	Cash flow analysis-Meaning
55- L51	Cash flow statement
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Cash flow statement -problems
58-L54	Cash flow statement –problems
59-IT-II	Internal Test-II
60- L55	Cash flow statement –problems
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Utility and Limitations of cash flow analysis
63- L58	Revision
64- L59	Revision
65- L60	Capital budgeting-meaning, concepts and importance
66- L61	Process of capital budgeting-
67- L62	Evaluation of investment proposals
68- L63	Traditional methods
69- L64	Traditional methods
70- L65	Payback period method-problems

71- L66	Payback period method-problems
72- L67	Net present value method-problem
73- L68	Net present value method-problem
74-P4	College level meeting/ function
75- L69	Net present value method-problem
76- L70	Internal rate of return methods-problem
77- L71	Internal rate of return methods-problem
78- L72	Internal rate of return methods-problem
79- L73	___ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	___ - Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “Management Accountitng”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques
CO2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	CONSUMER AWARENESS
Course Code	JNCO3A
Class	Iyear (2018-2021)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

Objectives 1. To create awareness regarding the intellectual property rights and consumer protection. 2. To explain the students about a better quality of living as consumers.

SYLLABUS – II B. COM (III SEMESTER) – UNDER CBCS PART IV-NON- MAJOR ELECTIVE -I (ANY ONE) (ONE COURSE) - 2 CONSUMER AWARENESS

Unit I: Consumer-Consumerism-Types of consumers (age, sex, behaviour , place of residence, income) – objectives -Goods and services-types-evolution and growth of consumer movement in India and Tamil Nadu. (5 hours)

Unit II: Exploitation of consumer-Pricing, adulteration, information and labeling, duplication , artificial demand , Spurious goods , late deliveries , advertising , poor after sales service , warranty and services , fitness , not honouring terms and conditions , for sale and services , financial frauds , credit card frauds and product risks. (8 hours)

Unit III: Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety-Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility. (7 hours)

Unit IV: Consumer protection-Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986– objectives -Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies-District level , State level and National level. Consumer Protection (Amendment) Act 2003. (8 hours)

Unit V: Model form of complaints-with reference to goods and services-Consumer related cases. (2 hours) (30 hours)

Text Books

1. M.J.Antony , Consumer Rights, Clarion book.
2. Shri Ram Khanna , Saivta Hanunspal Sheetal Kapoor , H.K.Awasthi, Consumer affairs, University Press .

Reference Books

1. R.S.N.Pillai and Bhagavathi, Mordern Marketing Principles and Practices, S.Chand and Company.
2. S.A.Sherlekar, Marketing Management , Himalaya Publication House.
3. Mohine Setr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
4. Gulshan & Reddy, Consumer Protection

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Introduction origin of consumerism global scenario
2-L2	Types of consumer objectives goods services types of goods
3- P1	Welcoming of First year and Inauguration
4-L3	Introduction definition of consumer exploitation
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Major problems of consumer awareness product details
9-L7	Measures to save consumer from exploitation Customer exploitation and remedial measures various forms of consumer exploitation
10-P2	College level meeting/Cell function
11-L8	Warranty pricing advertising types of advertisement aftersale services finance financial fraud credit card
12-L9	Consumer rights meaning definition consumer rights in india safety seek redressal
13-P3	Department Seminar
14-L10	Responsibilities of consumer transaction genuine grievance product service weakness of the consumer
15-L11	Meaning consumer protection concept reason for consumer protection major reasons
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Importance law Major consumer protection law in india measures
20- P2	College level meeting/ function
21-L15	Forms of complaint goods services importance
22-L16	Causes related to form of complaint
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III

25-L18	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<consumer awareness>”
CO1	Their rights and responsibility as consumers
CO2	Choices of goods and services
CO3	The factors that influence people purchasing decisions
CO4	Values and the priority that affect financial decision making
CO5	How financial decision impact on our lives
CO6	Laws and regulations that help to protect consumers
CO7	The role of digital citizenship in online consumer purchases
CO8	The effect of globalization on the market

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	E- Commerce
Course Code	GACO41
Class	II year
Semester	4
Staff Name	Dr. T. Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Syllabus

E- Commerce

Unit – I E-Business and E-Commerce: Introduction, Potential Benefits, Limitations, Classifications, Impact of E-Commerce on Business models E-Commerce Applications: Entertainment, E-Marketing, E-Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, E-Learning, and E-Shopping.

Unit – II Architecture Framework of E-Commerce: Application Services, Brokerage and Data management, Interface Layers, Secure Messaging, Middleware Services and Network Infrastructure. Security, Protocols: Open Systems Interconnection (OSI), TCP/IP, FTP, HTTP, SMTP, S-HTTP, SSL, NNTP, Messaging Protocols: Basic Mail Protocol, Security Enhanced Mail Protocol. Web Security Issues, Encryption Techniques: Symmetric and Asymmetric.

Unit – III Consumer Oriented E-Commerce Applications, Mercantile Process Model:

Consumer Perspective and Merchant's Perspective Electronic Payment Systems: Advantages and risks, Types of payment System (Credit Cards, E-Cash, Smart-Cards)

Unit – IV Electronic Data Interchange: Non EDI System, Partial EDI System, Fully Integrated EDI System, Prerequisites for EDI, and Issues of EDI: Legal Issues, Security Issues, Privacy Issues.

Unit – V E-Marketing Techniques:

Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-Mail, Chain letters, Applications of 5P's (Product, Price, Place, Promotions, People) E-Advertising Techniques: Banners, Sponsorships, Portals, and Online Coupons.

Text and References Book:

1. E-Commerce: A managerial Perspective: Micheal Change, etc. A1
2. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control
3. Frontiers of Electronic Commerce: Ravi Kalakota & A.B. Whinston

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 03/12/2014
2	E-Business and E-Commerce Introduction
3	Potential Benefits
4	Limitations
5	Classifications
6	Impact of E-Commerce
7	Business Models
8	E-Commerce applications
9	Entertainment
10	E-Marketing
11	E-Advantages
12	Search Engines, E- Banking
13	Mobile Commerce
14	Online Trading, Clearing
15	E-Shopping
16	Architecture Framework of E-Commerce
17	Applications Services
18	Internal Test-I
19	Brokerage and Data Management
20	Interface Layers
21	Secure Messaging
22	Middleware services
23	Network Infrastructure
24	Test Paper distribution and result analysis
25	Security Protocols
26	Open Systems
27	Interconnections (OSI)
28	TCP/IP
29	FTP

30	HTTP
31	Cell function
32	SMTP
33	S-HTTP
34	SSL
35	NNTP
36	Messaging Protocols
37	Basic Mail Protocol
38	Security Protocols
39	Enhanced Mail Protocol
40	Web Security Issues
41	Internal Test II begins
42	Encryption Techniques
43	Symmetric and Asymmetric
44	Test Paper distribution and result analysis
45	Consumer Oriented
46	E-Commerce applications
47	Mercantile Process Model
48	Consumer Perspective and Merchant's Perspective
49	Electronic Payment Systems
50	Advantages and risks
51	Types of Payment System
52	Credit Card, E-Cash, Smart-Cards
53	Electronic Data Interchanges
54	Non EDI System
55	Partial EDI System
56	Fully Integrated EDI System
57	Prerequisites for EDI
58	Issue of EDI
59	Legal Issues
60	Security Issues
61	Privacy Issues
62	Search Engines
63	Directories
64	Registrations
65	Solicited Targeted E-Mails
66	Interactive Sites
67	Banners
68	Advertising
69	Spam Mails
70	E-Mail
71	Chain Letters

72	Applications of 5P's
73	Product
74	Internal Test III begins
75	Price
76	Place
77	Promotion
78	Test Paper distribution and result analysis
79	People
80	E-Advertising
81	Types of E-Marketing
82	Banners
83	E-Advertising and E-marketing
84	Sponsorships
85	Portals
86	Online Coupons
87	Portals and Online Coupons
88	Revision
89	Model Test
90	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<E-COMMERCE>”
CO1	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO2	Use of Management Information System (MIS) at various levels of management
CO3	Understand the concepts, structure, types and Digital Payment Systems.
CO4	Understand evolution of internet, its application and its basic services in marketing

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	GMCO62
Class	III Year (2014-15)
Semester	6
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus

Management Accounting

Unit-I-Management Accounting-Meaning-Definition- Objectives-Nature,Scope, function – management accounting Vs.financial accounting-Management Accounting Vs .Cost accounting-advantages-limitations of management accounting.

Unit-II- Fund flow and cash flow analysis- Meaning- difference between fund flow statement and cash flow statement-funds-preparation of fund flow statement and cash flow statement.

Unit-III- Marginal Costing- meaning-features- assumptions-contribution p/v ratio- CVP analysis –Break even analysis- Assumption- advantages- limitations- margin of safety.

Unit-IV-Standard costing- meaning of standard cost and standard costing ,standard costing and Budgetary control-advantages and limitations –analysis of variances –Direct material,direct labour and overhead.

Unit-V-Budget and Budgetary control-meaning of Budget,budgeting and budgetary control-objectives-features-advantages- limitations- flexible budget- cash budget- production budget-purchase budget- sales budget.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Unit-I-Management Accounting-Definition and objectives
2-L2	Nature of the management accounting
3- L3	Scope of management accounting
4-L4	Functions of management accounting
5-L5	Management Accounting Vs.FinancialAccounting
6-L6	Management Accounting Vs. Cost Accounting
7-L7	Advantages and limitations of Management accounting
8-L8	Revision
9-L9	Unit-II-Fund flow Analysis-meaning and dif. Between Fund flow and cash flow
10-P1	CommerceAssociation Meet
11-L10	Fund flow statement –problems in schedule of changes in working capital
12-L11	Fund flow statement –problems in schedule of changes in working capital
13-L12	Problems in fund from operations
14-L13	Problems in fund from operations
15-L14	Problems in fund from operations
16-L15	Problems in fund flow statement
17-L16	Problems in fund flow statement
18-L17	Problems in fund flow statement
19-L18	Cash Flow statement –Specimen
20-L19	Problems in statement of profit and loss
21-L20	Problems in statement of profit and loss
22-L21	Problems in statement of profit and loss
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in cash from operations
25-L24	Problems in cash from operations
26-IT-1	Internal Test-I
27-L25	Problems in cash from operations
28-L26	Problems in cash flow statement
29-L27	Problems in cash flow statement
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problems in cash flow statement
32- L30	Unit –III-Marginal costing-Meaning
33- L31	Features of marginal costing
34-P2	College level meeting/Cell function
35- L32	Assumptions of marginal costing
36- L33	Contributions, P/V Ratio analysis-Problems
37- L34	Contributions, P/V Ratio analysis-Problems
38- L35	Contributions, P/V Ratio analysis-Problems
39- L36	Cost Volume Profit analysis-Problems
40- L37	Cost Volume Profit analysis-Problems
41- L38	Cost Volume Profit analysis-Problems

42- L39	Break even analysis-Problems
43- L40	Break even analysis-Problems
44- L41	Advantages and limitations of marginal costing
45- L42	Margin of safety-problems
46- L43	Margin of safety-problems
47- L44	Unit-IV-Standard costing-Meaning of cost and standard costing
48- L45	Standard costing and budgetary control
49- L46	Analysis of Variance –problems
50- L47	Analysis of Variance –problems
51- P3	Department Seminar
52- L48	Direct material-Problems
53- L49	Direct material-Problems
54- L50	Direct labour –Problems
55- L51	Direct labour –Problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Overhead problems
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Unit –V-Budget and budgetary control-meaning of budget
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Budgeting and budgetary control
63- L58	Objectives and features of budgetary control
64- L59	Advantages and limitations of budgetary control
65- L60	Flexible budget –problems
66- L61	Flexible budget –problems
67- L62	Flexible budget –problems
68- L63	Flexible budget –problems
69- L64	Flexible budget –problems
70- L65	Cash budget-problems
71- L66	Cash budget-problems
72- L67	Cash budget-problems
73- L68	Cash budget-problems
74-P4	College level meeting/ function
75- L69	Cash budget-problems
76- L70	Purchase budget- problems
77- L71	Purchase budget- problems
78- L72	Purchase budget- problems
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Production budget –problems
81- L75	Production budget –problems
82-IT-III	Internal Test-III
83- L76	Sales budget-problems
84- L77	Test Paper distribution and result analysis
85- L78	Sales budget-problems
	Entering Internal Test-III Marks into University portal

86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “Management Accounting”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.
CO2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.
CO3	Apply management accounting and its objectives in facilitating decision making.
CO4	Prepare analyses of various special decisions, using relevant management techniques.
CO5	Apply and analyze different types of activity-based management tools through the preparation of Budget.
CO6	Analyze cost-volume-profit techniques to determine optimal managerial decisions.
CO7	Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
CO8	Calculate various accounting ratios, reports and relevant data.
CO9	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.
CO10	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO11	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	BA.
Course Name	Financial Accounting
Course Code	J-Code JNCO4A
Class	IIyear (2017-2018)
Semester	Even
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	4
L. Hours /P. Hours	5 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To learn accounting and users accounting.
- To understand Bank reconciliation statement
- To study about depreciation, meaning, causes types straight line method-written down value method.

Syllabus:

Financial Accounting

Unit I: Accounting – definition – branches of accounting-functions of accounting- advantages- limitations-book keeping- difference between book keeping an accounting- users of accounting information- accounting principles- concepts and conventions- accounts and classification – double entry system of accounting- journal- ledger-subsiary books- trial balance- final accounts.

Unit II: Bank reconciliation statement- rectification of errors- suspense account.

Unit III: bills of exchange – essentials – accounting treatment-renewal of the bill – noting charges – retiring the bill –insolvency-accommodation bill.

Unit IV: depreciation- meaning- causes- types- straight line method- written down value method- annuity method-sinking fund method-insurance policy method.

Unit V: single entry system-meaning-salient features-defects-statement of affairs method-conversion method – difference between single entry and double entry system.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begins on 07.12.2017
1	Average due date – meaning – practical uses
2	Determination of due date of transactions
3	Average due date – simple problems
4	Average due date – simple problems
5	Bank reconciliation statement – meaning – causes of difference between balance as per cash book and pass book
6	Bank reconciliation statement – Simple problems
7	Bank reconciliation statement – Simple problems
8	Bank reconciliation statement – Simple problems
9	Self-balancing ledger – meaning, debtors ledger, creditors ledger
10	General ledger – Adjustment Accounts
11	Sectional Balancing – Total debtor account, Total creditor account
12	Sectional Balancing – Total debtor account, Total creditor account
13	Depreciation – meaning, causes, methods of providing depreciation
14	Straight Line Method – Simple problems
15	Written down value method – Simple problems
16	Comparison of Straight Line Method and Written down value method
17	Rectification of Errors – meaning, types of Errors
18	Rectification of Errors – Before preparing trial balance
19	Rectification of Errors – After preparing trial balance
20	Suspense Account
	Last Working day on 23.04.2018

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	BA.
Course Name	Introduction to Accountancy
Course Code	J –Code JNCO3A
Class	IIyear (2017-2018)
Semester	Odd
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To learn definition of accounting
- To understand ledger accounts.
- To study about trail balance.
- To discuss outstanding and prepaid adjustments only.

Syllabus:

Introduction to Accountancy

Unit I : Accounting – definition – functions-advantages- limitations- book keeping- difference between accounting and book- keeping- users of accounting information- accounting principles- concepts and conventions-classification of accounts-double entry system- merits- rules of debit and credit- accounting equation..

Unit II: Journal - procedure of journalizing – compound journal entry- subsidiary books- purchase book- sales book- purchase return book – sales return book single columns cash book.

Unit III: Ledger-features of ledger accounts- difference between journal and ledger -ledger posting– balancing of ledger accounts- preparation of ledger accounts.

Unit IV: Trial balance- features-objectives-preparation of trial balance.

Unit V: final accounts – simple problems with closing stock, outstanding and prepaid adjustments only.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1-L1	Accounting-definition,function,advantages,limitations,users of accounting information
2-L2	Book-KeepingVs.Accounting, Accounting Principles, Accounting Concepts
3- L3	Accounting conventions , Classification of Accounts, Double entry System
4-L4	Rules of Debit and Credit – Accounting Equation, Merits of Double entry system
5-L5	Journal – Simple problems
6-L6	Subsidiary Books – Purchases and Purchase return books
7-L7	Sales and Sales return book
8-L8	Single column cash book
9-L9	Ledger, Preparation of ledger accounts and balancing of ledger account
10-L10	Ledger, Preparation of ledger accounts and balancing of ledger account
11-L11	Ledger, Preparation of ledger accounts and balancing of ledger account
12-L12	Difference between Journal and Ledger
13-L13	Trial Balance – Features, objectives of trial balance
14-L14	Preparation of trial balance – Simple problems
15-L15	Preparation of trial balance – Simple problems
16-L16	Preparation of trial balance – Simple problems
17-L17	Final Accounts – simple problems
18-L18	Final Accounts with simple adjustments
19-L19	Final Accounts with simple adjustments
20-L20	Final Accounts with simple adjustments
	Last Working day on 06.11.2017

Learning Outcomes	COs of the course “<Introduction to Accountancy >”
CO1	Rules of Debit and Credit – Accounting Equation, Merits of Double entry system
CO2	Preparation of trial balance – Simple problems
CO3	Final Accounts with simple adjustments

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Import and export procedure
Course Code	SMCO44
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	5
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

Objectives

1. To identify the procedures regarding import and export business
2. To motivate the students to involve in business activities

Syllabus

II B. COM (IV SEMESTER) – UNDER CBCS PART III – MAJOR CORE-12 IMPORT & EXPORT PROCEDURES

Unit I: Internal and International trade - Difference between Internal and International Trade- Features of International Trade-Advantages and disadvantages of giving protection. **(10 hours)**

Unit II : Balance of Trade – Meaning - Balance of Trade Vs Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control. **(25 hours)** **Unit III: Export procedure** – preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment. **(10 hours)** **Unit IV: Import procedure** – Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone. **(15 hours)** **Unit V: Export promotion** – objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India’s export sector. **(15 hours)** **(75 hours) Text Book** Francis Cherunilam, International Trade and Export Management, Himalaya

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Introduction of trade and international trade classification of trade
2-L2	Types of trade direct sale indirect sale merits
3- L3	Indirect sale trade wholesale and retail trade
4-L4	Definition features of whole seller function of whole seller
5-L5	Features of retail trade limitation of retail trade
6-L6	Function and retailer difference between wholeseller types of foreign trade export import entrepot trade
7-L7	Difference between internal trade and external trade features and characteristics of international trade
8-L8	Factors affecting international trade nature of international trade
9-L9	Difficulties of external trade barriers of international trade problems of international trade
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Merits and demerits of protection policy methods of protection followed in protection policy
12-L11	Definition meaning features types of balance of trade
13-L12	Factors affecting balance of trade balance of payment
14-L13	Features economic resident factors affecting balance of payment
15-L14	Components of balance of payment balance of capital account
16-L15	Balance of current account classification of current account
17-L16	Specimen firm of balance of payment
18-L17	Difference between balance of trade and balance of payment equilibrium in balance of payment
19-L18	Causes for disequilibrium in balance of payment

20-L19	Methods of correction of disequilibrium
21-L20	Types of disequilibrium exchange control meaning definition features objectives
22-L21	Methods of exchange control exchange restriction merits limitation
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Indirect method merits of exchange control demerits of exchange control
25-L24	Techniques of exchange control kinds or types of exchange control
26-IT-1	Internal Test-I
27-L25	Difference between current account and capital account
28-L26	Meaning definition procedures preshipment stage
29-L27	Shipment stage shipping the goods freight preparation of document
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Contents of mate receipt types of mate receipt post shipment stage
32- L30	Letter of credit types of letter of credit bill of exchange
33- L31	Types of bill of exchange difference between bill of lading and charters party
34-P2	College level meeting/Cell function
35- L32	Significance for the exporters certificate of origin types of certificate of origin content of certificate of origin
36- L33	Significance shipping bill types of shipping bill
37- L34	Bill of lading functions of bill of lading purpose types
38- L35	Significance of bill of lading price quotation commercial documents
39- L36	Commercial invoice contents significance classification
40- L37	Stages involved in the process of import types of indent
41- L38	Kinds of documentary bills liberalisation of imports
42- L39	Categories of importers special scheme for importer
43- L40	Advance licence can be import under duty exemption scheme pre import procedure
44- L41	Methods of payment types of bill of exchange letter of credit types of counter trade
45- L42	Financing foreign trade exim bank functions of exim bank
46- L43	Customs duty determining customs duty
47- L44	Merits of specific duty demerits of specific duty
48- L45	Adalorem duty merits demerits types of customs duty
49- L46	Dumping antidumping duty export oriented units special economic zone
50- L47	New foreign trade policy objectives features
51- P3	Department Seminar
52- L48	Bill of entry bill of lading receipt
53- L49	Documents required for import as per new foreign trade
54- L50	Special economic zone
55- L51	Measures in india
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Export promotion measures objectives
58-L54	Importance f export promotion
59-IT-II	Internal Test-II
60- L55	Export promotion measures in india
61- L56	_____ - Test Paper distribution and result analysis

	Entering Internal Test-II Marks into University portal
62- L57	Export finance
63- L58	Export promotion council
64- L59	function of export promotion
65- L60	Indian institute of packing function of Indian institute of packing
66- L61	Commodity board function
67- L62	Difference between commodity board and export promotion council
68- L63	Exim bank function of exim bank
69- L64	Board of trade
70- L65	Indian institute of foreign trade
71- L66	Function Indian council of arbitration
72- L67	Tax exemption for exporters
73- L68	Income tax exemption available
74-P4	College level meeting/ function
75- L69	Establishment of export zone export oriented units
76- L70	Special economic zone features free trade zone
77- L71	Indian trade promotion organisation deemed exporters
78- L72	Categories of supply advantages
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	State trading corporation services rendered by the state trade corporation
81- L75	Exporter incentives in india
82-IT-III	Internal Test-III
83- L76	Major problems of Indian exporters
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Incentives available to exporters
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Import and Export procedure>”
CO1	To familiarize students with the process of international customs clearance operations
CO2	To form a basic policy frame work in international business
CO3	To appraise them if the documentation procedure and its sanctity in international business
CO4	Explain the concept in import export procedure
CO5	Apply the current import export procedure phenomenon and to evaluate the global business environment
CO6	Analysis the principle of international business

CO7	Strategies adopted by firm to for exporting products globally
CO8	Integrate concept of import export procedure with functioning in international business and in global trade.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	JMCO52
Class	IIIyear (2018-2019)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Acquire the basic knowledge of cost in business concerns.
- To Understand the techniques of cost control.

Syllabus

COST ACCOUNTING Unit I: Introduction – Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems.

Unit II: Process Costing – Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain – Operating and Service Costing - Practical problems.

Unit III: Marginal Costing – Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart – Application of Marginal Costing – Fixation of selling price – Closure of Department or Discontinuing a Product – Selection of Profitable Product Mix – Profit planning – Decision to Make or Buy – Foreign market order – Introduction of New product – Practical problems.

Unit IV: Budgetary Control – Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets – Fixed and Flexible Budgets – Production and Sales Budgets – Cash Budget – Zero Base Budget .

Unit V: Standard Costing – Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit-I-Introduction-Cost ,Costing and Cost Accounting
2-L2	Objectives of Cost Accounting
3- L3	functions of Cost Accounting
4-L4	Advantages and disadvantages of Cost Accounting
5-L5	Methods of Costing
6-L6	Types of Costing
7-L7	Classification of Cost
8-L8	Elements of Cost
9-L9	Cost Sheet- problems
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Cost Sheet- problems
12-L11	Cost Sheet- problems
13-L12	Unit-II-Process Costing-Meaning ,Costing procedures
14-L13	Losses and Gains in process-problems
15-L14	Losses and Gains in process-problems
16-L15	Losses and Gains in process-problems
17-L16	Normal and Abnormal losses-Problems
18-L17	Normal and Abnormal losses-Problems
19-L18	Abnormal Gain-Problems
20-L19	Abnormal Gain-Problems
21-L20	Abnormal Gain-Problems
22-L21	Operating and Service Costing-Problems
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Operating and Service Costing-Problems
25-L24	Operating and Service Costing-Problems
26-IT-1	Internal Test-I
27-L25	Revision
28-L26	Revision
29-L27	Unit-III-Marginal Costing-Meaning
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Definition and objectives of Marginal Costing
32- L30	Uses and limitations of Marginal Costing
33- L31	CVP Analysis

34-P2	College level meeting/Cell function
35- L32	Marginal Costing Equations
36- L33	Contribution, Break Even Analysis
37- L34	P/VRatio-Problems
38- L35	P/VRatio-Problems
39- L36	P/VRatio-Problems
40- L37	Margin of safety -Problems
41- L38	Margin of safety –Problems
42- L39	Key factors, Break Even Chart
43- L40	Application of Marginal Costing
44- L41	Fixation of selling price
45- L42	Closure of Department or Discontinuing a product
46- L43	Selection of profitable product Mix
47- L44	Profit planning
48- L45	Decision to Make or Buy
49- L46	Foreign Market order
50- L47	Introduction of New Product
51- P3	Department Seminar
52- L48	Problems in Marginal Costing
53- L49	Problems in Marginal Costing
54- L50	Problems in Marginal Costing
55- L51	Problems in Marginal Costing
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit IV-Budgetary Control-Meaning
58-L54	Budgetory control, Budget Definition, Objectives
59-IT-II	Internal Test-II
60- L55	Budgetting, Advantages and disadvantages of budgeting
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Classification of Budget
63- L58	Fixed and Flexible Budget-problems
64- L59	Fixed and Flexible Budget-problems
65- L60	Fixed and Flexible Budget-problems
66- L61	Fixed and Flexible Budget-problems
67- L62	Fixed and Flexible Budget-problems
68- L63	Production Budget-problems
69- L64	Sales Budget-problems
70- L65	Cash Budget-Problems
71- L66	Cash Budget-Problems T
72- L67	Cash Budget-Problems
73- L68	Cash Budget-Problems
74-P4	College level meeting/ function
75- L69	Zero Base Budget
76- L70	Unit-V-Standard Costing-Definition, Advantages and limitations
77- L71	Variiances-Problems
78- L72	Material Variiances-Problems
79- L73	_____ - Allotting portion for Internal Test-III

	Internal Test III begins
80- L74	Labour Variances-Problems
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course "Cost Accounting"
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.

HOD Signature

Staff Signature

Principal

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Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Research Methodology
Course Code	SMCO54
Class	I year (2018-2021)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	2
L. Hours /P. Hours	4 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 15×4=50; 4Hrs /unit)	

Course Objectives

- **Objectives**
- **1.** To understand the basic concepts of research and its methodologies.
- **2.** To organize and conduct research in a more appropriate manner.

Syllabus

RESEARCH METHODOLOGY

Unit I: Introduction to Research – Types of Research – Significance of Research –Research methods vs. Methodology – Research – Research process – Criteria of Good Research. **(10 hours)**

Unit II: Research Design – Meaning of Research design – need for research design – features of a good design – different research designs. **(10 hours)**

Unit III: Design of sample surveys – sample design – sample survey Vs census survey – Types of sampling designs – Non probability sampling – probability sampling – Complex random sampling design. **(10 hours)**

Unit IV: Data Collection and preparation – Collection of Primary Data – Methods of Collecting Primary Data - Guidelines for Constructing Questionnaire / Schedule- Difference between Questionnaire and schedule - Collection of secondary data – Data Preparation process.

(15 hours) Unit V: Interpretation and report writing – Meaning of interpretation – techniques of interpretation – precautions in interpretation – significance of report writing – different steps in writing report – layout of the research report – mechanics of writing a research report – precautions for writing research report. **(15 hours) (60 hours)**

Text Book C.R. Kothari, Gau Rav Garg, “Research Methodology methods and techniques”, New International Publishers.

Reference Books

1. P. Ravilochanan, “Research Methodology”, Margham Publications.
2. P. Saravanel, “ Research Methodology”, Kidap Publications.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Over views of research
2-L2	Is it Art, or Science, or profession or business
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Introduction to Research –
5-L4	Types of Research –
6-IT-I	Significance of Research –
7-L5	Research methods vs. Methodology –
8-L6	Research – Research process –
9-L7	Criteria of Good Research
10-P2	Research Design – Meaning of Research design – need for research design – features of a good design – different research designs
11-L8	need for research design –
12-L9	features of a good design –
13-P3	different research designs
14-L10	Allotting portion for Internal Test-I
15-L11	Internal Test I begins
16-L12	Internal Test-I
17-IT-1	Test Paper distribution and result analysis
18-L13	Entering Internal Test-I Marks into University portal
19-L14	Design of sample surveys –
20- P2	sample design
21-L15	College level meeting/Cell function
22-L16	sample survey Vs census survey –
23- L17	Types of sampling designs –
24- IT-III	Non probability sampling –
25-L18	probability sampling –
26-MT	Complex random sampling design
27-MT	Data Collection and preparation –
28-MT	Collection of Primary Data –
29-L19	Methods of Collecting Primary Data
30-L20	Guidelines for Constructing Questionnaire
31	Schedule-
32	Department Seminar
33	Difference between Questionnaire and schedule -
34	Collection of secondary data –
35	Data Preparation process

36	Interpretation and report writing – Meaning of interpretation –
37	techniques of interpretation –
38	precautions in interpretation –
39	significance of report writing –
40	different steps in writing report –
41	layout of the research report –t
42	mechanics of writing a research report –
43	precautions for writing research report
44	Preparation of good research report
45	Allotting portion for Internal Test-II
46	Internal Test II begins
47	Internal Test-II
48	Test Paper distribution and result analysis
49	Entering Internal Test-II Marks into University portal
50	seminar
51	College level meeting/ function
52	Steps involved to write bibliography
53	appendix
54	Allotting portion for Internal Test-III
55	Internal Test III begins
56	Internal Test-III
57	Test Paper distribution and result analysis
58	Entering Internal Test-III Marks into University portal
59	Model Test
60	Feedback of the Course, analysis and report preparation
61	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<RESEARCH METHODOLOGY>”
CO1	Assess critically the following methods Literature study, case study , sstructures surveys interviews focus groups participatory approaches, narrative analysis, cost benefit analysis scenario methodology and technology foresight
CO2	Critically assess research methods ertinent to technology innovation research
CO3	Students should understand the design of the research
CO4	Students should know why educational research is undertaken and the audiences that profit from research studies
CO5	Students should be familiar with conducting a literature review for a scholarly educational study

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	SMCO62
Class	III year (2018-2019)
Semester	even
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus

MANAGEMENT ACCOUNTING

Unit I: Management accounting – Meaning – Definition – Nature and Scope – Utility and Limitations – Management accounting Principles – Functions of Management accounting – Tools of Management accounting - Management accounting and Financial accounting – Cost accounting and Management accounting.

Unit II: Financial Statements – Meaning and types of Financial Statements - Analysis and Interpretation of Financial Statements – Types of Financial Statement Analysis – Steps involved in Financial Statement Analysis – Techniques of Financial Statement Analysis – Uses and Limitations of Financial Statement Analysis

Unit III: Ratio Analysis – Meaning of Ratios – Classification of Ratios – Analysis and Interpretation of different Ratios – Profitability Ratios – Coverage Ratios – Turnover Ratios – Financial Ratios – Uses and Limitations of Ratio Analysis.

Unit IV: Fund Flow Analysis – Meaning of Fund Flow Statement – Uses of Fund Flow Statement – Parties interested in Fund Flow Statement – Preparation of Fund Flow Statement – Treatment of provision for Taxation, Proposed Dividend and Depreciation – Statement of Changes in Financial position – Cash Flow Analysis – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement (Simple problems only) – Utility and Limitations of Cash Flow Analysis.

Unit V: Basics of Capital Budgeting – Concepts of Capital Budgeting – Importance of Capital Budgeting – Capital Budgeting Process – Evaluation of Investment proposals – Traditional methods – Pay- back period method – Net Present Value method – Internal Rate of Return method (Simple problems only). i-

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 03.12.2018
1-L1	Management Accounting-Meaning, Definition
2-L2	Nature and scope of management accounting
3-L3	Utility and limitations
4-L4	Management accounting principles
5-L5	Management accounting principles
6-L6	Functions of management accounting
7-L7	Functions of management accounting
8-L8	Tools of management accounting
9-L9	Tools of management accounting
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Dif. Between management accounting and financial accounting
12-L11	Dif. between cost accounting and management accounting
13-L12	Revision
14-L13	Revision
15-L14	Revision
16-L15	Financial Statements-Meaning, Types of financial statements
17-L16	Types of financial statements Analysis
18-L17	Types of financial statements Analysis
19-L18	Steps involved in Financial statement analysis
20-L19	Steps involved in Financial statement analysis
21-L20	Techniques of Financial statement analysis
22-L21	Techniques of Financial statement analysis
23-L22	____ - Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Techniques of Financial statement analysis
25-L24	Uses and Limitations of financial statement analysis
26-IT-1	Internal Test-I

27-L25	Uses and Limitations of financial statement analysis
28-L26	Uses and Limitations of financial statement analysis
29-L27	Revision
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Revision
32- L30	Revision
33- L31	Ratio Analysis-Meaning and Classification
34-P2	College level meeting/Cell function
35- L32	Classification of Ratio analysis
36- L33	Classification of Ratio analysis
37- L34	Analysis and Interpretation of different ratios
38- L35	Profitability ratios
39- L36	Profitability ratios
40- L37	Coverage ratios
41- L38	Coverage ratios
42- L39	Turnover ratios
43- L40	Turnover ratios
44- L41	Financial ratios
45- L42	Financial ratios
46- L43	Uses and limitations of ratio analysis
47- L44	Revision
48- L45	Revision
49- L46	Fund flow analysis, Meaning and uses and parties involved in FFA
50- L47	Fund flow statement-problems
51- P3	Department Seminar
52- L48	Fund flow statement-problems
53- L49	Fund flow statement-problems
54- L50	Cash flow analysis-Meaning
55- L51	Cash flow statement
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Cash flow statement -problems
58-L54	Cash flow statement –problems
59-IT-II	Internal Test-II
60- L55	Cash flow statement –problems
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Utility and Limitations of cash flow analysis
63- L58	Revision
64- L59	Revision
65- L60	Capital budgeting-meaning, concepts and importance
66- L61	Process of capital budgeting-
67- L62	Evaluation of investment proposals
68- L63	Traditional methods
69- L64	Traditional methods
70- L65	Payback period method-problems

71- L66	Payback period method-problems
72- L67	Net present value method-problem
73- L68	Net present value method-problem
74-P4	College level meeting/ function
75- L69	Net present value method-problem
76- L70	Internal rate of return methods-problem
77- L71	Internal rate of return methods-problem
78- L72	Internal rate of return methods-problem
79- L73	___ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	___ - Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “Management Accountitng”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques
CO2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	CONSUMER AWARENESS
Course Code	SNCO3A
Class	Iyear (2018-2021)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

Objectives 1. To create awareness regarding the intellectual property rights and consumer protection. 2. To explain the students about a better quality of living as consumers.

SYLLABUS – II B. COM (III SEMESTER) – UNDER CBCS PART IV-NON- MAJOR ELECTIVE -I (ANY ONE) (ONE COURSE) - 2 CONSUMER AWARENESS

Unit I: Consumer-Consumerism-Types of consumers (age, sex, behaviour , place of residence, income) – objectives -Goods and services-types-evolution and growth of consumer movement in India and Tamil Nadu. **(5 hours)**

Unit II: Exploitation of consumer-Pricing, adulteration, information and labeling, duplication , artificial demand , Spurious goods , late deliveries , advertising , poor after sales service , warranty and services , fitness , not honouring terms and conditions , for sale and services , financial frauds , credit card frauds and product risks. **(8 hours)**

Unit III: Consumer Rights-Meaning and sources-Six rights of the consumers under Consumer Protection Act-Right to Safety-Information-Choice, be heard, Redressal and consumer education-Consumer Responsibility. **(7 hours)**

Unit IV: Consumer protection-Meaning-Need for consumer protection-How to protect consumers-Legal measures-Consumer Protection Act 1986– objectives -Special features of the Act-Three tier features of the Act-Three tier Redressal Agencies-District level , State level and National level. Consumer Protection (Amendment) Act 2003. **(8 hours)**

Unit V: Model form of complaints-with reference to goods and services-Consumer related cases. **(2 hours) (30 hours)**

Text Books

1. M.J.Antony , Consumer Rights, Clarion book.
2. Shri Ram Khanna , Saivta Hanunspal Sheetal Kapoor , H.K.Awasthi, Consumer affairs, University Press .

Reference Books

1. R.S.N.Pillai and Bhagavathi, Mordern Marketing Principles and Practices, S.Chand and Company.
2. S.A.Sherlekar, Marketing Management , Himalaya Publication House.
3. Mohine Setr and P.Seetharaman, Consumerism A Growing Concept , Phoenix Publishers, New Delhi.
4. Gulshan & Reddy, Consumer Protection

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Introduction origin of consumerism global scenario
2-L2	Types of consumer objectives goods services types of goods
3- P1	Welcoming of First year and Inauguration
4-L3	Introduction definition of consumer exploitation
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Major problems of consumer awareness product details
9-L7	Measures to save consumer from exploitation Customer exploitation and remedial measures various forms of consumer exploitation
10-P2	College level meeting/Cell function
11-L8	Warranty pricing advertising types of advertisement aftersale services finance financial fraud credit card
12-L9	Consumer rights meaning definition consumer rights in india safety seek redressal
13-P3	Department Seminar
14-L10	Responsibilities of consumer transaction genuine grievance product service weakness of the consumer
15-L11	Meaning consumer protection concept reason for consumer protection major reasons
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Importance law Major consumer protection law in india measures
20- P2	College level meeting/ function
21-L15	Forms of complaint goods services importance
22-L16	Causes related to form of complaint
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III

25-L18	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<consumer awareness>”
CO1	Their rights and responsibility as consumers
CO2	Choices of goods and services
CO3	The factors that influence people purchasing decisions
CO4	Values and the priority that affect financial decision making
CO5	How financial decision impact on our lives
CO6	Laws and regulations that help to protect consumers
CO7	The role of digital citizenship in online consumer purchases
CO8	The effect of globalization on the market

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Human Rights
Course Code	SNCO4B
Class	Iyear (2018-2021)
Semester	Even
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

1. To understand the basic concepts of human rights
2. To have an understanding of the relationship between individual, group, and national rights

syllabus

II B. COM (IV SEMESTER) – UNDER CBCS PART IV - NON – MAJOR ELECTIVE -II (ANY ONE) (ONE COURSE) - 2 HUMAN RIGHTS

Unit I: Human Rights- Definition of Human Rights - Characteristics of human rights - kinds of Human Rights - Civil and political – social, economic and cultural rights (**5 hours**)

Unit II: Violation of human rights - Patterns of violations and abuses - Action against violation of human rights as per Indian law (**7 hours**)

Unit III: Rights of the Disabled Persons - Declaration on the rights of disabled persons 1975 - International year of disabled persons 1981 (**5 hours**)

Unit IV: Bonded labour - Concepts and definitions - Constitutional and legal provisions - Salient features of bonded labour system (abolition) Act 1976 - Role of the national human rights commission (**10 hours**)

Unit V: Minorities Rights commission & its functions - Definitions - National commission for minorities - Functions of the commissions (**3 hours**) (**30 hours**)

Text Books

1. Paras Diwan, Peerushi Dewan, Human Rights and Law.
2. Dr. Giriraj Shah, IPS & K.N. Gupta, Human Rights, IPS.
3. Jagannath Mohany, Teaching of Human Rights.

Reference Books

1. C. Nirmala Devi, Human Rights.
2. Concepts, Theories and Practice of Human Rights, Praveen Vadkar, Neha Publishers.

3. Baradat Sergio and Swaranjali Ghosh, Teaching of Human Rights, Dominant Publishers and Distributors, New Delhi, 2009.
4. Roy.A.N., Human Rights Tasks, Duties and Functions: Aavishakar Publications and Distributors, Jaipur.
5. Asish Kumar Das and

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit I: Human Rights- Definition of Human Rights
2-L2	- Characteristics of human rights -
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	- kinds of Human Rights
5-L4	_Civil and political – social, economic and cultural rights
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Unit II: Violation of human rights - Patterns of violations and abuses -
9-L7	Action against violation of human rights as per Indian law
10-P2	College level meeting/Cell function
11-L8	Action against violation of human rights as per Indian law
12-L9	Unit III: Rights of the Disabled Persons -
13-P3	Department Seminar
14-L10	Declaration on the rights of disabled persons 1975 -
15-L11	International year of disabled persons
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Unit IV: Bonded labour - Concepts and definitions - Constitutional and legal provisions -
20- P2	College level meeting/ function
21-L15	Salient features of bonded labour system (abolition) Act 1976 - Role of the national human rights commission
22-L16	Unit V: Minorities Rights commission & its functions - Definitions -
23- L17	National commission for minorities - Functions of the commissions
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test

28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<HUMAN RIGHTS>”
CO1	<ul style="list-style-type: none"> • understand the historical growth of the idea of human rights •
CO2	<ul style="list-style-type: none"> • demonstrate an awareness of the international context of human rights
CO3	<ul style="list-style-type: none"> • demonstrate an awareness of the position of human rights in the UK prior to 1998
CO4	<ul style="list-style-type: none"> • understand the importance of the Human Rights Act 1998
CO5	<ul style="list-style-type: none"> • analyse and evaluate concepts and ideas.
CO6	to identify issues and problems relating to the realisation of human rights , and strengthens.
CO7	the ability to contribute to the resolution of human rights issues and problems. It also develops investigative and analytical skills

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Company organisation
Course Code	SACO31
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	3
L. Hours /P. Hours	3 / WK
Total 45Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 35 Hrs (5 units; $5 \times 7 = 35$; 07Hrs /unit)	

Course Objectives

- To provide a fundamental exposure to students on the basic concepts of a company
- To enable the students to learn about the functioning of a company

Syllabus

Objectives

1. To provide a fundamental exposure to students on the basic concepts of a company.
2. To enable the students to learn about the functioning of a company.

Unit I: Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement. **(5 hours)**

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities. **(7 hours)**

Unit III: Essentials of valid Meeting – Notice – Quorum – Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes. **(13 hours)**

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting. **(15 hours)**

Unit V: Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors **(5 hours) *As per the Companies Act 2013 (45 hours)**

Text Books

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi.

2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Reference Books

1. Prashanta K.Ghosh, Company Secretarial Practice, Sulthan Chand & Sons, New Delhi.
2. V.K.Acharya & P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.

II B. COM (III SEMESTER) – UNDER CBCS PART III – ALLIED III

COMPANY ORGANISATION

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit I: Formation of Companies
2-L2	Promotion
3- L3	Incorporation
4-L4	Capital Subscription
5 - P1	Welcoming of First year and Inauguration
6-L5	Commencement of company
7-L6	Unit II: Company Management ——— Manager – Their appointments – Duties - Rights & Liabilities
8-L7	Share Holders and Their appointments – Duties - Rights & Liabilities
9- L8	_____ - Allotting portion for Internal Test-I
	Internal Test I begins
10- L9	Directors and Their appointments – Duties - Rights & Liabilities
11-IT-1	Internal Test-I
12-L10	Managing Directors and Their appointments – Duties - Rights & Liabilities
13-L11	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
14-L12	Unit III: Essentials of valid Meeting – Notice
15-L13	– Quorum
16- P2	College level meeting/Cell function
17-L14	–Agenda -
18-L15	Chairman – Powers & Duties -
19-L16	Motion – Sense of the Meeting (Voting & Poll) -
20-L17	Allotting portion for Internal Test-II
	Internal Test II begins
21- L18	Proxy - Resolution – Adjournment of Meeting -
22- IT-II	Internal Test-II
23-L19	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
24-L20	Minutes
25- P3	Department Seminar
26-L21	Unit IV: Kinds of Meeting
27-L22	– Meeting of Share holders

28-L23	– Statutory Meeting –
29- P4	College level meeting/ function
30-L24	Statutory Report –
31-L25	Annual General Meeting –
32-L26	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
33-L27	Extra-Ordinary General Meeting -
34-IT-III	Internal Test-III
35-L28	Class Meeting
36-L29	Unit V: Meeting of Directors –
37- L30	Meeting of Debenture holders –
38-L31	Meeting of Creditors
39-L32	Revision
40-L33	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
41- MT	Model Test
42-MT	Model Test
43-MT	Model Test
44- L34	Model test paper distribution and previous year university question paper discussion
45-L35	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Company OrganisationSACO31>”
CO1	Identify and discuss the impact of global issues on organisation business opportunities by using environment
CO2	Companies that engage in organisational development commit to continually improving their business and offerings
CO3	To educate the students to know the type of meeting conducted in the company
CO4	To educate the students to know the different business polices
CO5	To explanation to the students to involvement of stock market in current scenario
CO6	To learn about demat (de materialisation)account process

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Computer Application in Business
Course Code	SACO41
Class	II B.Com
Semester	Even IV
Staff Name	Dr.T. Samson Joe Dhinakaran
Credits	
Hours Per Week	3/wk
Total :45 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 35 Hours (5 Units X7 Hrs per Unit =35 Hrs)	

Objectives

1. To know the applications of E- commerce.
2. To know online Trading
3. To understand E-Payment methods

II B. COM (IV SEMESTER) – UNDER CBCS PART III – ALLIED -IV COMPUTER APPLICATIONS IN BUSINESS

Unit I: Introduction to Computers: Meaning of computers- Characteristics of computer – Components of computer- Hardware and Software. **(10 hours)**

Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business, benefits of E-commerce - Limitations - Business Models - Online trading – E-commerce vs. Traditional commerce. **(9 hours)**

Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant's Perspective. Electronic Payment Systems: Advantages and Risk, Types of Payment system (Credit cards, E- Cash, Smart Cards, Debit Card) **(10 hours)**

Unit IV: Electronic Data Interchange: Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisites of EDI – EDI vs E-mail. **(8 hours)**

Unit V: E- Marketing techniques: Meaning - Applications of 5 P's (Product, Price, Place, Promotion, Personalization) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons. **(8 hours) (45 hours)**

Text Books

1. T.S.Reddy&A.Murthy,E-Commerce, Margham Publications, Chennai.

2. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai-600017, 2009.

3. V. Rajaraman, Fundamentals of Computers, PHI Pvt Ltd. New Delhi

Reference Books 1. E- commerce: A Managerial Perspective Micheal change, etc A1 2. Electronic Commerce – Security: Greenstein &Feinman Risk Management & Control. 3. Ravi Kala Kota & A.B. Whinston: Frontiers of Electronic Commerce 4. Dr. U. S.Pandey&Er.Saurabh Shukla, E-commerce & Mobile Commerce Technologies. 5. Dr.P.Velmani&Dr.V. Lakshmi Praba, Computer Basics To Advancements-Easy. Learning Text Book, Chess Educational Publish

Course Calendar

Hours Allotment	Class Schedule
1	Unit I: Introduction to Computers: Meaning of computers- e
2	Characteristics of computer –
3	Components of computer-
4	Hardware and Software
5	Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business,.
6	benefits of E-commerce -
7	Limitations -
8	Business Models --
9	Online trading
10	E-commerce vs. Traditional commerce
11	Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant’s Perspective.:
12	Electronic Payment Systems
13	Advantages and Risk, Types of Payment system Credit cards
14	Advantages and Risk, Types of Payment system E- Cash
15	Advantages and Risk, Types of Payment system Smart Cards
16	Advantages and Risk, Types of Payment system Debit Card
17	Unit IV: Electronic Data Interchange– meaning
18	Non- EDI system
19	Partial EDI System
20	Fully Integrated EDI System
21	EDI vs E-mail.
22	Creation of Email id in the practical lab session

23	- Pre-requisites of EDI
24	Unit V: E- Marketing techniques- meaning
25	Introduction of marketing techniques
26	Common and general meaning of marketing and how it is differ
27	Distinguished between e-marketing and marketing
28	: Meaning -): Banners, Sponsorships, Portals and online coupons
29	Applications of 5 P's (Product, Price, Place, Promotion, Personalization
30	Applications of 5 P's (Product
31	Applications of 5 P's (Product
32	E- Advertising Techniques
33	Banners, Sponsorships, Portals and online coupons
34	Banners, Sponsorships, Portals and online coupons
35	Last working day

Learning Outcomes	COs of the course “<Computer Application in Business>”
CO1	Have a basic understanding of personal computer.
CO2	Acquire knowledge about generation of computers and types of computers.
CO3	Know about hardware/software methods and tools.
CO4	Know about different versions in windows operating system.
CO5	Understand types of operating system and booting process.
CO6	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO7	Use of EDI at various levels of management
CO8	Understand the concepts, structure, types and Digital Payment Systems.
CO9	Understand evolution of internet, its application and its basic services in marketing

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Tax
Course Code	G-Code GMCO4B
Class	II year 2015-2016
Semester	Even II
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus:

Indirect Tax.

Unit I: indirect taxes-meaning-special features-merits-demerits-major reforms in indirect taxation in India.

Unit II:central excise act 1944-basis condition for excise liability-taxable event-types of excise duty-excisable goods-related buyer-manufacture-processes amounting to manufacture-rules for classification-rules for valuation-transaction value-inclusion sand exclusion.

Unit III:customs act 1962-nature of customs duty-taxable event-territorial waters of India-Indian customs waters-types of customs duty-customs value-inclusions and exclusion.

Unit IV:value added tax-meaning-special features-need and mechanism.

Unit V:service tax-meaning-need-persons to whom service tax is charged-classification.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2015
1-L1	Unit I: indirect taxes
2-L2	indirect taxes
3- L3	indirect taxes
4-L4	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
5-L5	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
6-L6	Unit II:
7-L7	central excise act 1944
8-L8	central excise act 1944
9-L9	basis condition for excise liability
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	excisable goods
12-L11	excisable goods
13-L12	related buyer
14-L13	related buyer
15-L14	Manufacture -processes amounting to manufacture
16-L15	Manufacture -processes amounting to manufacture
17-L16	Manufacture-processes amounting to manufacture
18-L17	rules for classification
19-L18	rules for classification
20-L19	transaction value
21-L20	transaction value
22-L21	transaction value
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 25.01.2016
24-L23	Inclusionsand exclusion.
25-L24	inclusionsand exclusion.
26-IT-1	Internal Test-I
27-L25	Indian customs waters
28-L26	Indian customs waters

29-L27	Indian customs waters
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: customs act 1962-nature of customs duty-taxable event-territorial waters of India
32- L30	customs act 1962-nature of customs duty-taxable event-territorial waters of India
33- L31	customs act 1962-nature of customs duty-taxable event-territorial waters of India
34-P2	College level meeting/Cell function
35- L32	customs value
36- L33	customs value
37- L34	customs value
38- L35	customs value
39- L36	customs value
40- L37	customs value
41- L38	types of customs duty
42- L39	types of customs duty
43- L40	types of customs duty
44- L41	Inclusions and exclusion.
45- L42	Inclusions and exclusion.
46- L43	Inclusions and exclusion.
47- L44	Unit IV: value added tax
48- L45	meaning
49- L46	special features
50- L47	need and mechanism
51- P3	Department Seminar
52- L48	meaning-
53- L49	special features-
54- L50	need and mechanism
55- L51	meaning
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins22.02.2016
57-L53	meaning
58-L54	special features
59-IT-II	Internal Test-II
60- L55	special features
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit V: service tax-meaning-need-persons to whom service tax is charged-classification.
63- L58	service tax
64- L59	service tax
65- L60	meaning
66- L61	meaning
67- L62	Need -persons
68- L63	Need -persons
69- L64	Need-persons
70- L65	Revision
71- L66	Revision

72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Class tests
76- L70	Class tests
77- L71	Class tests
78- L72	Class tests
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins 28.03.2016
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test 11.04.2016
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2015-2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Management
Course Code	GMCO22
Class	I year2015-2016
Semester	Even
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Unit I

Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II

Planning and Decision making- Planning-Importance of planning-Process of planning types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)- Obstacles to effective planning. Decision making- Types of decisions-Process of decision making- Decision tree.

Unit III

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV

Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination - Control-nature-Basic control process-Control techniques (Traditional and Nontraditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson's

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2015
1-L1	Syllabus given –Introduction of Business Management
2-L2	Meaning of Management
3- L3	Definition of Management
4-L4	Explaining the nature of Management
5-L5	Discussing the nature and importance of Management
6-L6	Explaining the different functions of Management
7-L7	Discussing that Management is an science or an art
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Management as a profession
10- L9	Explaining the various levels of Management
11-L10	Principles and Scope of Management
12-L11	Role of Manager
13-L12	Discussing the difference between Management and Administration
14-L13	Revising the whole unit and important questions
15-L14	Planning and decision making - Introduction
16-L15	Meaning and definition of Planning
17- L16	Features of planning
18- L17	Purpose of planning
19- L18	Steps involving in planning
20- L19	Explaining the types and elements of planning
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins 25.01.2016
22- L21	Brief discussion about Management by Objectives
23- IT-1	Internal Test-I
24- L22	Meaning and definition of decision making
25- L23	Features of decision making
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Importance of decision making
28- L26	Types of decision making
29- L27	Explaining the process of decision making
30- P2	College level meeting/Cell function
31-L28	Revising the whole unit and discussing important questions
32-L29	Organisation - Introduction
33-L30	Nature of organising
34- L31	Importance of organisation
35- L32	Explaining the Steps involved in organising
36- L33	Brief discussion about the principles of organisation

37- L34	Explaining the different forms of organisation
38-L35	Organisational chart and its features
39- L36	Departmentalization and its advantages
40- L37	Lecturing the span of Management
41- L38	Delegation and its features
42-P3	Department Seminar
43- L39	Explaining the principles of delegation
44- L40	Centralisation and its advantages
45- L41	Decentralisation and its advantages
46- L42	Discussing the difference between Centralisation and Decentralisation
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins22.02.2016
48- L44	Revising and discussing the important questions
49-IT-II	Internal Test-II
50-L45	Direction and Motivation - Introduction
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Meaning and definition of direction
53- L48	Importance of direction
54- L49	Lecturing the principles of direction
55- L50	Supervision and its requisites
56- L51	Functions and qualities of supervisor
57- L52	Motivation - Introduction
58- L53	Nature and importance of Motivation
59-P4	College level meeting/ function
60- L54	Methods of Motivation
61- L55	Overcoming the Barriers of Motivation
62- L56	Discussing the theories of X and Y
63- L57	Explaining the theory of Maslow
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins28.03.2016
65- L59	Explaining the theory of Herzberg
66- L60	Revising and discussing the important questions
67-IT-III	Internal Test-III
68- L61	Control and Coordination - Introduction
69- L62	Meaning and definition of Control
	Features and purpose of controlling
	Lecturing the elements of controlling
	Explaining the techniques of control
	Coordination – Meaning and definition
	Scope and importance of coordination
	Discussing the techniques and problems of coordination
	Explaining the problems and solutions in coordination
	Revising and discussing the important questions
	Discussing the previous year questions
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test11.04.2016

72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Learning Outcomes	COs of the course “<Business Management>”
CO1	Learning about nature and functions of management
CO2	Learning about role of manager
CO3	Learning about globalisation activity

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN(2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	EVS
Course Code	GEVS11
Class	Iyear (2015-2016)
Semester	Odd
Staff Name	Dr. T. Stanely Davis Mani
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To create awareness among the students nature of Environmental Studies.
- To Analyse of forest resources, water resources etc.,
- To know about water prevention and control of pollution act

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management. c) Mineral resources: Use and exploitation, environmental effects. d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, alternate energy sources. f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMSa) Forest Ecosystem b) Grassland Ecosystem c) Desert ecosystem d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries) Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

UNIT III: BIODIVERSITY AND ITS CONSERVATION Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT IV: ENVIRONMENTAL POLLUTION Definition- Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2015 Scope and importance of natural
1-L1	Multidisciplinary nature of environmental studies types of resources
2-L2	Natural resources. Man-induced landslides.
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Scope and importance of natural resources Soil erosion and desertification.
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins 20.07.2015
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis Energy flow in the ECO system.
	Entering Internal Test-I Marks into University portal
8-L6	Eco systems
9-L7	Food chain, food men and ecological pyramids.
10-P2	College level meeting/Cell function Genetic species and eco system diversity
11-L8	Bio diversity and its conservation. Endemic species of India conservation of biodiversity.
12-L9	Bio diversity at global, national and local levels.
13-P3	Department Seminar
14-L10	Environmental pollution disaster managements causes effect and control measures of pollution.
15-L11	Social issues and the environment
16-L12	Allotting portion for Internal Test-II

	Internal Test II begins 31.08.2015 climate change, global warming, acid rain,
17-IT-1	Internal Test-II ozone depletion.
18-L13	Test Paper distribution and result analysis waste and reclamation consumer.
	Entering Internal Test-II Marks into University portal
19-L14	Wild life protection act forest conservation act.
20- P2	College level meeting/ function
21-L15	Population explosion-family welfare programme.
22-L16	Human rights.
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins05.10.2015
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test16.10.2015
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 29.10.2015

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN(2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice I
Course Code	GMCO5A
Class	III year (2015-2016)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2015
1-L1	Income tax introduction.
2-L2	Income tax introduction.
3- L3	Basic concept
4-L4	Basic concept
5-L5	Person
6-L6	Assesses
7-L7	Previous and assessment year
8-L8	Previous and assessment year
9-L9	Previous and assessment year
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Total income
12-L11	Total income
13-L12	gross total income
14-L13	gross total income
15-L14	Concept of income
16-L15	Concept of income
17-L16	Concept of income
18-L17	Agriculture Income
19-L18	Agriculture Income
20-L19	Income exempted from tax
21-L20	Income exempted from tax
22-L21	Income exempted from tax
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 20.07.2015
24-L23	Residential Status
25-L24	Residential Status
26-IT-1	Internal Test-I
27-L25	Incidence of Taxation
28-L26	Incidence of Taxation
29-L27	Incidence of Taxation
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problem-1
32- L30	Problem-1
33- L31	Problem-2
34-P2	College level meeting/Cell function
35- L32	Problem-2
36- L33	Problem-3
37- L34	Problem-3
38- L35	Problem-3
39- L36	Problem-4
40- L37	Problem-4
41- L38	Problem-4

42- L39	Income from Salary
43- L40	Income from Salary
44- L41	Income from Salary
45- L42	Different forms of Salary
46- L43	Different forms of Salary
47- L44	Different forms of Salary
48- L45	Different forms of Salary
49- L46	Perquisites
50- L47	Perquisites
51- P3	Department Seminar
52- L48	Problem in computation of house property income
53- L49	Problem in computation of salary income
54- L50	Income from house property
55- L51	Income from house property
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins31.08.2015
57-L53	Annual Value
58-L54	Annual Value
59-IT-II	Internal Test-II
60- L55	Standard deduction
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Standard deduction
63- L58	Unrealised sent
64- L59	Problems in Computation of house Property Income
65- L60	Problems in Computation of house Property Income
66- L61	Income under the head business or profession
67- L62	Allowable expenses
68- L63	Allowable expenses
69- L64	Allowable expenses
70- L65	Expressly disallowed expenses
71- L66	Expressly disallowed expenses
72- L67	Computation
73- L68	Computation
74-P4	College level meeting/ function
75- L69	Problems in computation of business
76- L70	Problems in computation of business
77- L71	Professional Income
78- L72	Professional Income
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins05.10.2015
80- L74	Problem-1
81- L75	Problem-!
82-IT-III	Internal Test-III
83- L76	Problem-2
84- L77	Test Paper distribution and result analysis
85- L78	Problem-2
	Entering Internal Test-III Marks into University portal

86- L79	Model Test16.10.2015
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 29.10.2015

Course Outcomes

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	G-Code GMC011
Class	First Year
Semester	I
Staff Name	Dr. T. Stanley Davis mani Dr. P. Abraham
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

1. To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To know about Accommodation Bill.
7. Learning Insurance Policy Method
8. To learned about single entry system.
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transactions

Syllabus:
Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Odd Semester begins on 18/06/2015
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts
5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12-L12	Subsidiary books: Single column and double column cash book
13-L13	Subsidiary books: Three column cash book
14-L14	Subsidiary books: Three column cash book, Petty cash book
15-L15	Final accounts: Capital and revenue, simple problems

16-L16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17- L17	Final accounts – Advanced Problems
18- L18	Final accounts – Advanced Problems
19- L19	Bank reconciliation statement, causes, favorable balances and unfavorable balances
20- L20	Preparation of Bank reconciliation statement Internal I 20.07.2015
21- L21	Preparation of Bank reconciliation statement
22- L22	Preparation of Bank reconciliation statement
23- L23	Rectification of errors. Types of errors
24- L24	Rectification of errors- before preparation of TB
25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26- L26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27- L27	Bill of exchange- meaning, features, advantages and types of Bills
28- L28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29-L29	Recording of bills transactions: Model entries – Simple Problems
30-L30	Bill of Exchange – Advanced Problems Internal II 31.08.2015
31-L31	Bill of Exchange – Advanced Problems
32- L32	Insolvency of Acceptor
33- L33	Accommodation bills: Difference between Accommodation bill and Trade bill
34- L34	Accommodation bills - simple problems
35- L35	Accommodation bills-advanced problems
36- L36	Accommodation bills-advanced problems, insolvency of one party
37- L37	Depreciation- meaning, causes, different methods of providing Depreciation
38- L38	Straight line method-simple problems
39-L39	Straight line method-advance problems
40- L40	Written down value method-simple problems
41- L41	Written down value method-advanced problems
42- L42	Annuity method, Insurance policy method
43- L43	Sinking fund method Internal III 05.10.2015
44- L44	Sinking fund method
45- L45	Depreciation: Revaluation method Depletion method and machine hour method
46-L46	Depreciation: Revaluation method Depletion method and machine hour method
47-L47	Single entry method- meaning , features, statement of affairs Vs balance sheet
48-L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50-L50	Net worth method: Advanced Problems
51-L51	Net worth method: Advanced Problems
52-L52	Conversion method-simple problem

53- L53	Conversion method-simple problem
54- L54	Conversion method-simple problem
55- L55	Conversion method – Advanced problems
56- L56	Revision : Final accounts Model Exam 16.10.2015
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange
59-L59	Revision : Depreciation
60- L60	Revision accommodation of bills
	Last working Day 29/10/2015

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	Learn about accounting.
CO2	Learn about double entry system of Accounting.
CO3	Learn about bank Reconciliation Statement.
CO4	Learn about accounting Treatment.
CO5	Learn about depreciation
CO6	Learn about annuity Method
CO7	Learn about sinking Fund Method
CO8	Learn about insurance Policy Method
CO9	Learn about difference between Single entry and Double entry System.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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COURSE ACADEMIC PLAN(2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Banking
Course Code	GMCO33
Class	II year (2015-2016)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To Create an Idea of Banking activities
- To Familiarise the Students with the Banking activities

Syllabus

Unit I: Banker and Customer-Relationship between banker and customer –Special relationship – Rights of the banker – Negotiable instruments – Promissory General & note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration.

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks – NABARD – EXIM Banks – Foreign Exchange Banks.

Unit III: Traditional Banking-Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan, cash credit, over draft & purchasing and discounting of bills. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation.

Unit IV: Modernized Banking-Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card- Credit Card – E-Cash – Swift – RTGS.

Unit V: Reserve Bank of India – Functions of Reserve Bank of India – Methods of Credit Control.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2015
1-L1	Relationship between banker and customer
2-L2	Special Relationship
3- L3	Rights of the banker
4-L4	Negotiable instruments
5-L5	Material alternation
6-L6	Promissory General & note, Bill of Exchange & Cheque
7-L7	Proper Drawing of the cheque
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Bills of Exchange Features
10- L9	Cheque Meanings
11-L10	Cheque Features
12-L11	Proper Drawing of the Cheque
13-L12	Crossing types
14-L13	Crossing types
15-L14	Endorsement Definition
16-L15	Endorsement Kinds
17- L16	Endorsement Kinds
18- L17	Material Alternation
19- L18	Material Alternation
20- L19	Crossing Definition
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins 20.07.2015
22- L21	Revision
23- IT-1	Internal Test-I
24- L22	Indigenous Bankers
25- L23	Commercial Banks
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Co-Operatives Banks
28- L26	Land and Development Banks
29- L27	Industrial Development Banks
30- P2	College level meeting/Cell function
31-L28	Traditional Banking
32-L29	Receiving Deposits
33-L30	General Precautions

34- L31	Kinds of Deposits – Fixed, Current
35- L32	Kinds of Deposits – Savings
36- L33	Kinds of Deposits – Recurring and others
37- L34	Lending loans
38- L35	Lending loans & Advances
39- L36	Principle of Sound lending
40- L37	Forms of Advances
41- L38	Loans
42-P3	Department Seminar
43- L39	Pledge
44- L40	Mortgage
45- L41	Assignment
46- L42	Hypothecation
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins 31.08.2015
48- L44	Modernised Banking
49-IT-II	Internal Test-II
50-L45	Home Banking
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Retail Banking
53- L48	Internet Banking
54- L49	Internet Banking
55- L50	Online Banking
56- L51	Online Banking
57- L52	Offline Banking
58- L53	Mobile Banking
59-P4	College level meeting/ function
60- L54	Electronic Fund Transfer
61- L55	ATM
62- L56	ATM
63- L57	Debit card
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Smart Card- Credit Card – E-Cash – Swift – RTGS.
66- L60	Unit V: Reserve Bank of India
67-IT-III	Internal Test-III 05.10.2015
68- L61	Functions of Reserve Bank of India
69- L62	Methods of Credit Control.
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test 16.10.2015
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 29.10.2015

Learning Outcomes	COs of the course “< Banking>”
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business organisation.
Course Code	GMCO12
Class	I year 2014-2015
Semester	I odd
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learn about business environment.
- To understand about corporate sector.
- To discussing about agriculture.
- To developing the knowledge of GDP.
- To learning social responsibility.

Syllabus

Business Organisation

Concept of Business Organisation: Economic and non- economic activities Concept of Business-human occupations-Profession,Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Business ownership and size

Types of Business organizations: form of business organisation Sole proprietorship- HUF ,Partnership-Joint Stock company-Co-operatives-Non profit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

.UNIT-III- company organisation

Promotion of business enterprise , type of promotes and problems with promotion formation of a company incorporation and subscription commencement of the business- important

document used in the formation of a company memorandum of association and articles of association prospectus brief description about the winding up of the company

UNIT-IV Village and small industries

The VSI sector definition importance and advantages institutional support structure marketing and VSI sector women entrepreneurship development of VSI under the plans promotional measures Khadi and village industries KVIC and its workings

UNIT-V Multinational corporation

Definition and meaning organisational modes dominance multinational companies MNC and international trade merits of MNC demerits perspectives code of conduct multinational in india.

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, HimalayaPublications, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Syllabus given -Introduction of Business Organisation
2-L2	Concept of Business Organisation
3- L3	Economic and Non- economic activities
4-L4	Discussion about - Profession and Employment
5-L5	Meaning of Business
6-L6	Characteristics of Business
7-L7	Objectives of Business
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Lecturing - the Scope of Business
10- L9	Continuation of scope of business
11-L10	Discussing the difference between business and employment
12-L11	Functions of business
13-L12	Significant of business
14-L13	Brief discussion about the business systems
15-L14	Characteristics of Business system
16-L15	Essentials for the successful business in the modern world
17- L16	Characteristics of businessman
18- L17	Discussing essential qualities of successful businessman
19- L18	Discussing important questions in the first unit
20- L19	Revising the whole unit for first Internal test
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins 30.7.2014
22- L21	Business ownership and size - Introduction
23- IT-1	Internal Test-I
24- L22	Forms of Business organisation
25- L23	Sole proprietorship and its characteristics

26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Objectives, merits and demerits of sole proprietorship
28- L26	Joint Hindu family and its features
29- L27	Merits and demerits of Hindu family
30- P2	College level meeting/Cell function
31-L28	Partnership firm – its definitions and characteristics
32-L29	Merits and demerits of firm
33-L30	Joint stock company and its types
34- L31	Cooperative society and its features
35- L32	Merits and demerits of Cooperative society
36- L33	Revising the whole unit and discussion about important questions
37- L34	Company Organisation - Introduction
38-L35	Promotion of business enterprise
39- L36	Types of promoters
40- L37	Discussion about promotion
41- L38	Problems arising out of promotion
42-P3	Department Seminar
43- L39	Discussion about formation of company
44- L40	Incorporation of company
45- L41	Subscription of capital
46- L42	Commencement of Business
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins 18.08.2014
48- L44	Discussion about Important document used in the formation of business
49-IT-II	Internal Test-II
50-L45	Memorandum of Association and its contents
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Articles of association and its contents
53- L48	Brief description about the winding up of the company and liquidators
54- L49	Discussing the Modes of winding up
55- L50	Revising and discussing the important questions in the unit
56- L51	Village and Small Industries - Introduction
57- L52	VSI Sectors Definitions
58- L53	Importance and advantages
59-P4	College level meeting/ function
60- L54	Discussion about the structure of Institutional support
61- L55	Marketing and VSI sectors
62- L56	Women Entrepreneurs
63- L57	Development of VSI under the plans and promotional measures
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Khadi and village industries and its workings
66- L60	Revising and discussing the important questions in the unit
67-IT-III	Internal Test-III
68- L61	Multinational corporations – Definitions and Meaning
69- L62	Organisational Models

	Brief Discussion about the dominance of Multinational Companies
	MNC's and International trade
	Merits and Demerits of MNC's
	Perspective of MNC
	Role of MNC's in developing countries
	MNC's in India
	Indian Policy Regarding Foreign Investment
	Discussing the important questions in the chapter
	Revising and discussing the previous year questions
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test 24.10.2014
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 31.10.2014

Course Outcomes

Learning Outcomes	COs of the course "<Business Organisation>"
CO1	Understand the scope of Business, and its importance.
CO2	Describe the Social Responsibility of Business towards the society
CO3	Explain business ethics as an integral part of every business organization
CO4	Identify different forms of business organizations viz; Sole Proprietorship, Partnership,
CO5	Joint Hindu Family Business & Co-operative Organizations.
CO6	Understand a Joint Stock Company and various formalities to promote a Company
CO7	Identify the various vital documents of a company
CO8	Understand about the Co operative movement in India
CO9	Understand about the Multinational Company

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Human resource management
Course Code	GMCO31
Class	II year 2014-2015
Semester	I odd
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learned about HRM.
- To understand about PM, HRM, and HPM.
- To discussing about computerization.
- To learned about interview.

Syllabus

UNIT – I Functions of HRM Introduction to Human Resource Management – definition and scope of PM, HRM and HPM – human resources planning – concept, aims and objectives – Job Analysis- Job description and job specification – recruitment – source of manpower supply – selection – test, interview and reference – induction and placement promotion and transfer – Case Study

UNIT – II Training and Development Training and Development – assessment of training needs and training methodologies – evaluation of training schemes- management development programs and career planning – performance appraisal – concept and purpose – methods and techniques – employee counseling – Case Study

UNIT – III Compensation Compensation – wage and salary administration – executive compensation packages- welfare and benefit schemes – quality circles and quality of work

life – employee job evaluation – incentive schemes and bonus – welfare administration – employee morale and job satisfaction – Case Study

UNIT – IV Industrial Relations Industrial relations- introduction to IR – concept and approaches – role of government, employees and trade unions in IR – employer employee relation – union management relations – industrial disputes –causes and effects – IR machinery – collective bargaining – conciliation – arbitration and adjudication – modern trends in IR – Case Study

UNIT – V Grievance Handling Employee grievance handling and redressal – complaint and grievance – grievance handling machinery and procedure – employee discipline – standing orders - suspension – retrenchment and dismissal – participative management – works committee – joint management council – computerization – human resources information system– Case Study

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2014
1-L1	Unit I Syllabus given -Introduction, meaning, and definition of human resource management
2-L2	Concept of human resource management
3- L3	Importance of human resource management
4-L4	Discussing about various types of human resource objectives
5-L5	Characteristics of human resource management
6-L6	Functions of human resource management
7-L7	Principles of personal policies
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Discussing organizational structure
10- L9	Features of human resource planning
11-L10	Scope of human resource management
12-L11	Unit II Introduction of Manpower planning, meaning and definition
13-L12	Needs for manpower planning
14-L13	Discussing briefly about the importance of manpower planning
15-L14	Steps in manpower planning
16-L15	Obstacles in manpower planning
17- L16	Techniques of manpower planning
18- L17	Process of job analysis
19- L18	Job description
20- L19	Revision for first Internal test
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins 30.07.2014
22- L21	Job specification

23- IT-1	Internal Test-I
24- L22	Discussing about job evaluation
25- L23	Recruitment and selection process
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Unit III Introduction of employee's training
28- L26	Meaning and various definitions of employee's training
29- L27	Needs for employee's training
30- P2	College level meeting/Cell function
31-L28	Importance of employee's training
32-L29	Principles of employee's training
33-L30	Briefly discuss about employee's training method
34- L31	Discussing of employee's promotion
35- L32	Types of employee's promotion
36- L33	Procedure of promotion
37- L34	Promotion policy
38- L35	explaining of demotion
39- L36	Employee's transfer
40- L37	Employee's dismissal
41- L38	Absenteeism
42-P3	Department Seminar
43- L39	Labour turnover performance appraisal methods
44- L40	Features and characteristics of performance appraisal
45- L41	Objective of the performance appraisal
46- L42	Process of performance appraisal
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins 18.08.2014
48- L44	Process of performance appraisal
49-IT-II	Internal Test-II
50-L45	Methods of performance appraisal
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Essential requirement of performance appraisal
53- L48	Limitation of performance appraisal
54- L49	Problems of performance appraisal
55- L50	Unit IV introduction of industrial relations
56- L51	Industrial relations meaning and various types of definition
57- L52	Important of industrial relations
58- L53	Significant of industrial relations
59-P4	College level meeting/ function
60- L54	Causes of poor industrial relation
61- L55	Suggestion of poor industrial relation
62- L56	Discussing labour disputes
63- L57	Settlement
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins 15.09.2014
65- L59	Industrial relationship in india
66- L60	Revision and discussing importance questions in the unit

67-IT-III	Internal Test-III
68- L61	Workers participation in management- introduction and meaning
69- L62	Objectives of workers participation in management
	Levels of participation
	Forms of workers participation in India
	Sachar committee on workers participation
	Collective bargaining and industrial relations
	Employee's grievances
	Procedures of Employee's grievances
	Industrial disciplinary system
	Discussing the important questions in the chapter
	Revision and discuss the previous year questions
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test 24.10.2014
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 31.10.2014

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Law
Course Code	GMCO53
Class	III year 2014-2015
Semester	I odd
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- Understanding the basis level of business law
- Educating rights and duties of business people
- For better understanding of special contract
- Teaching business ethics with law

Syllabus

Unit I: Indian Contract Act 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts

Unit III: Special contracts – indemnity – guarantee

Unit IV: Bailment – Pledge – contract of agency

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller

Text & References Books:

1. N.D.Kapoor, Business Law, Sultan Chand Publishers
2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers
3. P.C. Tulsian, Business Law, Tata McGraw Hill
4. R.S.N. Pillai, Business Law, Himalaya Publishing House
5. Srinivasan& C.D. Balaji, Industrial Law and Public Relationship, Margham Publications.
6. TejpalSheth, Business Law, Pearson's India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Unit - I Introduction
3	Indian contract Act 1872
4	Definition
5	Offer - valid
6	Performance of contract
7	Classification of contract
8	Capacity of contract
9	Offer and acceptance
10	Welcoming of First year and Inauguration of Commerce Association
11	Essential of contract
12	Free consent
13	Appropriation of payments
14	Assessment by the Act parties
15	Consideration of contract
16	Fundamental valid contract
17	Contingent contract
18	Performance of contract
19	Mode of discharge of contract
20	Discharge by performance
21	Discharge by agreement
22	Novation
23	Rescission
24	Alteration
25	Remission
26	Waiver
27	Internal Test-I30.07.2014
28	Merger
29	Discharge by impossibility
30	Test Paper distribution and result analysis
31	Initial contract
32	Discharge by breach contract

33	Actual performance
34	Performance of tender
35	Discharge by lapse of time
36	Indemnity
37	Special contracts
38	Grantee
39	Suit for rescission
40	Suit for damages
41	Kinds of damages
42	Suit for injunction
43	Suit for specific performance
44	Penalty
45	Nominal damages
46	Vindictive or exemplary damages
47	Liquidated damage
48	Damages in quasi contract
49	Quantum merit
50	Suit for remote damages
51	Stipulation regarding payment of interest
52	Internal Test-III18.08.2014
53	Bailment
54	Kinds of bailment
55	Test Paper distribution and result analysis
56	Consideration
57	Duties of bailor
58	Duties of bailee
59	Rights of bailor
60	Rights of bailee
61	Rights of bailor and bailee
62	Particular lien
63	General lien
64	Particular lien and general lien
65	Finder of lost
66	Duties of finder of goods
67	Right of finder of lost goods
68	Pledge contract of agency
69	Pledgr VS Pawn
70	Essential of pledge
71	Duties of pawnor
72	Bailment VS Pledge
73	Sale of goods Act 1930
74	Difference between sale and agreement

75	Agreement
76	Classification of goods
77	Documents of title to goods
78	Duties and Rights
79	Byers and Sellers
80	Internal Test-III15.09.2014
81	Rights of unpaid seller
82	Rights and duties of buyer and seller
83	Test Paper distribution and result analysis
84	Revision of Unit - I
85	Revision of Unit - II
86	Revision of Unit – III
87	Revision of Unit – IV
88	Revision of Unit – V
89	Model Test24.10.2014
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Law>”
CO1	Demonstrate an understanding of the Legal Environment of Business.
CO2	Communicate effectively using standard business and legal terminology.
CO3	Demonstrate recognition of the requirements of the contract agreement
CO4	Demonstrate understanding of contract consideration and capacity
CO5	Demonstrate recognition of the genuineness of assent in contract formation.
CO6	Demonstrate understanding of legality and Statute of Frauds in contracts
CO7	Identify contract remedies
CO8	Demonstrate recognition of consumer protection and intellectual property rights
CO9	Understand the various provisions of Company Law

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
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- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice I
Course Code	G-Code GMCO6A
Class	III year (2015-2016)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assess, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2015
1-L1	Income tax introduction.
2-L2	Income tax introduction.
3- L3	Basic concept
4-L4	Basic concept
5-L5	Person
6-L6	Assesses.
7-L7	Previous and assessment year
8-L8	Previous and assessment year
9-L9	Previous and assessment year
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Total income
12-L11	Total income
13-L12	Gross total income
14-L13	Gross total income
15-L14	concept of income
16-L15	Concept of income
17-L16	Concept of income
18-L17	Agriculture Income
19-L18	Agriculture Income
20-L19	Income exempted from tax
21-L20	Income exempted from tax
22-L21	Income exempted from tax
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 25.01.2016
24-L23	Residential Status
25-L24	Residential Status
26-IT-1	Internal Test-I
27-L25	Incidence of Taxation
28-L26	Incidence of Taxation
29-L27	Incidence of Taxation
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problem-1
32- L30	Problem-1
33- L31	Problem-2
34-P2	College level meeting/Cell function
35- L32	Problem-2
36- L33	Problem-3
37- L34	Problem-3
38- L35	Problem-3
39- L36	Problem-4
40- L37	Problem-4
41- L38	Problem-4

42- L39	Income from Salary
43- L40	Income from Salary
44- L41	Income from Salary
45- L42	Different forms of Salary
46- L43	Different forms of Salary
47- L44	Different forms of Salary
48- L45	Different forms of Salary
49- L46	Perquisites
50- L47	Perquisites
51- P3	Department Seminar
52- L48	Problem in computation of house property income
53- L49	Problem in computation of salary income
54- L50	Income from house property
55- L51	Income from house property
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins22.02.2016
57-L53	Annual Value
58-L54	Annual Value
59-IT-II	Internal Test-II
60- L55	Standard deduction
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Standard deduction
63- L58	Unrealised sent
64- L59	Problems in Computation of house Property Income
65- L60	Problems in Computation of house Property Income
66- L61	Income under the head business or profession
67- L62	Deduction allowable
68- L63	Deduction allowable
69- L64	Deduction allowable
70- L65	Expressly disallowed expenses
71- L66	Expressly disallowed expenses
72- L67	Computation
73- L68	Computation
74-P4	College level meeting/ function
75- L69	Problems in computation of business
76- L70	Problems in computation of business
77- L71	Professional Income
78- L72	Professional Income
79- L73	Allotting portion for Internal Test-III Unit-1V
	Income from capital gain and its Exemption computation problem in capital gain.
	Internal Test III begins28.03.2016
80- L74	Problem-1
81- L75	Problem-1
82-IT-III	Internal Test-III
83- L76	Problem-2
84- L77	Test Paper distribution and result analysis
85- L78	Problem-2

	Entering Internal Test-III Marks into University portal
86- L79	Model Test11.04.2016
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Modern Banking
Course Code	GMCO33
Class	II year (2016-2017)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester	

Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)
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Course Objectives

- To create an idea of modern banking.
- To familiarise the students with the banking activities

Syllabus:

Unit I: Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration. (20 hours)

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks. (10 hours)

Unit III: Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & purchasing and discounting of bills. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation. (20hours)

Unit IV: Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS. (10 hours)

Unit V: Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2016
1-L1	Unit I: Banker and Customer
2-L2	Relationship between banker and customer
3- L3	General & Special relationship
4-L4	Rights of the banker
5-L5	Negotiable instruments
6-L6	Promissory note, Bill of exchange & Cheque (Meaning & Features)
7-L7	Proper Drawing of the cheque
8-L8	Crossing (Definition & Types)

9-L9	Endorsement (Definition & Kinds
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Material alternation
12-L11	Unit II: Banking System
13-L12	Indigenous Bankers
14-L13	Commercial Banks
15-L14	Co-Operative Banks
16-L15	Land development Banks
17-L16	Industrial Development Banks
18-L17	NABARD- EXIM Banks
19-L18	Foreign Exchange Banks
20-L19	Revision
21-L20	Revision
22-L21	Revision
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 25.07.2016
24-L23	Unit III: Traditional Banking- Receiving Deposits
25-L24	General Precautions
26-IT-1	Internal Test-I
27-L25	Kinds of deposits
28-L26	Fixed
29-L27	Current
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Saving
32- L30	Recurring & Others. Lending Loans & Advances
33- L31	: Principles of sound lending
34-P2	College level meeting/Cell function
35- L32	forms of advances
36- L33	loan, cash credit , over draft & purchasing and discounting of bills. Mode of charging security
37- L34	lien ,
38- L35	pledge ,
39- L36	Mortgage.
40- L37	assignment
41- L38	& hypothecation
42- L39	pledge
43- L40	Mortgage.
44- L41	assignment
45- L42	& hypothecation
46- L43	loan
47- L44	loan
48- L45	Mode of charging security
49- L46	Mode of charging security
50- L47	Mode of charging security
51- P3	Department Seminar
52- L48	Unit IV: Modernised Banking
53- L49	Core banking

54- L50	Home banking
55- L51	Retail banking
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins22.08.2016
57-L53	Internet banking
58-L54	Online banking and Offline banking
59-IT-II	Internal Test-II
60- L55	Mobile banking
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Electronic Funds Transfer
63- L58	Electronic Funds Transfer
64- L59	Electronic Funds Transfer
65- L60	ATM
66- L61	ATM
67- L62	ATM
68- L63	Debit Card
69- L64	Debit Card
70- L65	Debit Card
71- L66	Smart Card
72- L67	Smart Card
73- L68	Smart Card
74-P4	College level meeting/ function
75- L69	Credit Card
76- L70	Credit Card
77- L71	Credit Card
78- L72	E-Cash
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins03.10.2016
80- L74	E-Cash
81- L75	E-Cash
82-IT-III	Internal Test-III
83- L76	Swift – RTGS
84- L77	Test Paper distribution and result analysis
85- L78	Unit V: Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control.
	Entering Internal Test-III Marks into University portal
86- L79	Model Test17.10.2016
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 30.11.2016

Course Outcomes

Learning Outcomes	COs of the course “<Modern Banking>”
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CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Tax
Course Code	G-Code GMCO4B
Class	II year 2017-2018
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus:

Indirect Tax.

Unit I: indirect taxes-meaning-special features-merits-demerits-major reforms in indirect taxation in India.

Unit II: central excise act 1944-basis condition for excise liability-taxable event-types of excise duty-excisable goods-related buyer-manufacture-processes amounting to manufacture-rules for classification-rules for valuation-transaction value-inclusion and exclusion.

Unit III: customs act 1962-nature of customs duty-taxable event-territorial waters of India-Indian customs waters-types of customs duty-customs value-inclusions and exclusion.

Unit IV: value added tax-meaning-special features-need and mechanism.

Unit V: service tax-meaning-need-persons to whom service tax is charged-classification.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Unit I: indirect taxes
2-L2	indirect taxes
3- L3	indirect taxes
4-L4	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
5-L5	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
6-L6	Unit II:
7-L7	central excise act 1944
8-L8	central excise act 1944
9-L9	basis condition for excise liability
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	excisable goods
12-L11	excisable goods
13-L12	related buyer
14-L13	related buyer
15-L14	Manufacture -processes amounting to manufacture
16-L15	Manufacture -processes amounting to manufacture
17-L16	Manufacture-processes amounting to manufacture
18-L17	rules for classification
19-L18	rules for classification
20-L19	transaction value
21-L20	transaction value
22-L21	transaction value
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 22.01.2018
24-L23	inclusion and exclusion.
25-L24	inclusion and exclusion.
26-IT-1	Internal Test-I
27-L25	Indian customs waters
28-L26	Indian customs waters
29-L27	Indian customs waters
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: customs act 1962-nature of customs duty-taxable event-territorial waters of India
32- L30	customs act 1962-nature of customs duty-taxable event-territorial waters of India
33- L31	customs act 1962-nature of customs duty-taxable event-territorial waters of India
34-P2	College level meeting/Cell function
35- L32	customs value
36- L33	customs value
37- L34	customs value
38- L35	customs value
39- L36	customs value

40- L37	customs value
41- L38	types of customs duty
42- L39	types of customs duty
43- L40	types of customs duty
44- L41	inclusions and exclusion.
45- L42	inclusions and exclusion.
46- L43	inclusions and exclusion.
47- L44	Unit IV: value added tax
48- L45	meaning
49- L46	special features
50- L47	need and mechanism
51- P3	Department Seminar
52- L48	meaning-
53- L49	special features-
54- L50	need and mechanism
55- L51	meaning
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
57-L53	meaning
58-L54	special features
59-IT-II	Internal Test-II
60- L55	special features
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit V: service tax-meaning-need-persons to whom service tax is charged-classification.
63- L58	service tax
64- L59	service tax
65- L60	meaning
66- L61	meaning
67- L62	Need -persons
68- L63	Need -persons
69- L64	Need-persons
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Class tests
76- L70	Class tests
77- L71	Class tests
78- L72	Class tests
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins01.04.2018
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision

84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test12.04.2018
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice I
Course Code	GMCO6A
Class	III year (2017-2018)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Income tax introduction.
2-L2	Income tax introduction.
3- L3	Basic concept
4-L4	Basic concept
5-L5	Person
6-L6	Assesses.
7-L7	Previous and assessment year
8-L8	Previous and assessment year
9-L9	Previous and assessment year
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Total income
12-L11	Total income
13-L12	gross total income
14-L13	gross total income
15-L14	concept of income
16-L15	Concept of income
17-L16	Concept of income
18-L17	Agriculture Income
19-L18	Agriculture Income
20-L19	Income exempted from tax
21-L20	Income exempted from tax
22-L21	Income exempted from tax
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 22.01.2018
24-L23	Residential Status
25-L24	Residential Status
26-IT-1	Internal Test-I
27-L25	Incidence of Taxation
28-L26	Incidence of Taxation
29-L27	Incidence of Taxation
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problem-1
32- L30	Problem-1
33- L31	Problem-2
34-P2	College level meeting/Cell function
35- L32	Problem-2
36- L33	Problem-3
37- L34	Problem-3
38- L35	Problem-3
39- L36	Problem-4

40- L37	Problem-4
41- L38	Problem-4
42- L39	Income from Salary
43- L40	Income from Salary
44- L41	Income from Salary
45- L42	Different forms of Salary
46- L43	Different forms of Salary
47- L44	Different forms of Salary
48- L45	Different forms of Salary
49- L46	Perquisites
50- L47	Perquisites
51- P3	Department Seminar
52- L48	Problem in computation of house property income
53- L49	Problem in computation of salary income
54- L50	Income from house property
55- L51	Income from house property
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
57-L53	Annual Value
58-L54	Annual Value
59-IT-II	Internal Test-II
60- L55	Standard deduction
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Standard deduction
63- L58	Unrealised sent
64- L59	Problems in Computation of house Property Income
65- L60	Problems in Computation of house Property Income
66- L61	Income under the head business or profession
67- L62	Allowable expenses
68- L63	Allowable expenses
69- L64	Allowable expenses
70- L65	Expressly disallowed expenses
71- L66	Expressly disallowed expenses
72- L67	Computation
73- L68	Computation
74-P4	College level meeting/ function
75- L69	Problems in computation of business
76- L70	Problems in computation of business
77- L71	Professional Income
78- L72	Professional Income
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins01.04.2018
80- L74	Problem-1
81- L75	Problem-1
82-IT-III	Internal Test-III
83- L76	Problem-2
84- L77	Test Paper distribution and result analysis

85- L78	Problem-2
	Entering Internal Test-III Marks into University portal
86- L79	Model Test12.04.2018
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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Department of Commerce

COURSE ACADEMIC PLAN 2017-2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Principle of Management
Course Code	JMCO22
Class	I year 2017-2018
Semester	Even
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Principle of Management

Unit I Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II

Planning and Decision making- Planning-Importance of planning-Process of planning types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)-Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.

Unit III

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV

Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination- Control-nature-Basic control process-Control techniques (Traditional and Nontraditional)- Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata McGraw Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson's India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Syllabus given –Introduction of Business Management
2-L2	Meaning of Management
3- L3	Definition of Management
4-L4	Explaining the nature of Management
5-L5	Discussing the nature and importance of Management
6-L6	Explaining the different functions of Management
7-L7	Discussing that Management is an science or art
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Management as profession
10- L9	Explaining the various levels of Management
11-L10	Principles and Scope of Management
12-L11	Role of Manager
13-L12	Discussing the difference between Management and Administration
14-L13	Revising the whole unit and important questions
15-L14	Planning and decision making - Introduction
16-L15	Meaning and definition of Planning
17- L16	Features of planning
18- L17	Purpose of planning
19- L18	Steps involving in planning
20- L19	Explaining the types and elements of planning
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins22.01.2018
22- L21	Brief discussion about Management by Objectives
23- IT-1	Internal Test-I
24- L22	Meaning and definition of decision making
25- L23	Features of decision making
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Importance of decision making
28- L26	Types of decision making

29- L27	Explaining the process of decision making
30- P2	College level meeting/Cell function
31-L28	Revising the whole unit and discussing important questions
32-L29	Organisation - Introduction
33-L30	Nature of organising
34- L31	Importance of organisation
35- L32	Explaining the Steps involved in organising
36- L33	Brief discussion about the principles of organisation
37- L34	Explaining the different forms of organisation
38-L35	Organisational chart and its features
39- L36	Departmentation and its advantages
40- L37	Lecturing the span of Management
41- L38	Delegation and its features
42-P3	Department Seminar
43- L39	Explaining the principles of delegation
44- L40	Centralisation and its advantages
45- L41	Decentralisation and its advantages
46- L42	Discussing the difference between Centralisation and Decentralisation
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
48- L44	Revising and discussing the important questions
49-IT-II	Internal Test-II
50-L45	Direction and Motivation - Introduction
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Meaning and definition of direction
53- L48	Importance of direction
54- L49	Lecturing the principles of direction
55- L50	Supervision and its requisites
56- L51	Functions and qualities of supervisor
57- L52	Motivation - Introduction
58- L53	Nature and importance of Motivation
59-P4	College level meeting/ function
60- L54	Methods of Motivation
61- L55	Overcoming the Barriers of Motivation
62- L56	Discussing the theories of X and Y
63- L57	Explaining the theory of Maslow
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Explaining the theory of Herzberg
66- L60	Revising and discussing the important questions
67-IT-III	Internal Test-III01.04.2018
68- L61	Control and Coordination - Introduction
69- L62	Meaning and definition of Control
	Features and purpose of controlling
	Lecturing the elements of controlling
	Explaining the techniques of control
	Coordination – Meaning and definition

	Scope and importance of coordination
	Discussing the techniques and problems of coordination
	Explaining the problems and solutions in coordination
	Revising and discussing the important questions
	Discussing the previous year questions
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test12.04.2018
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Learning Outcomes	COs of the course “<Principles of Management>”
CO1	Define management, it’s five basic functions, and skills Describe the three contemporary management theories and how each address the rapid pace of change in business today
CO2	Explain the relationship between strategic, tactical and operational plans Describe the purpose of a SWOT analysis
CO3	Explain the organizing process Identify the stages of team development
CO4	Explain the Direction function Identify the relationship between behaviors and motivation
CO5	Define controlling and explain its importance as a management function Explain the nature and importance of coordination
CO6	Distinguish between management and leadership roles and the priorities of each Explain the concept of continuous change and its impact on change management Identify the impact of continuous change on a manager’s role as leader
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
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HOD Signature

Staff Signature

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St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN2017-2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Principle of Management
Course Code	JMCO22
Class	I year2017-2018
Semester	Even
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learn about business environment.
- To understand about corporate sector.
- To discussing about agriculture.
- To developing the knowledge of GDP.
- To learning social responsibility.

Syllabus

UNIT – I Business Environment Basic Concepts, Internal and External Environment, Components of Environment – Present Indian Scenario Strategies for Corporate Growth, Globalization of Indian Corporate Sector, Competition and Efficiency- Basic Indicator of Economic Development, National Income and GDP, Foreign Trade and Balance of Payment, Money Supply – India's Natural Resources, Land, Water, Mineral and Renewal Resources – Indian Economic Planning, Five Year Plans – Case Study

UNIT – II Industrial and Regulatory Environment Synergy between Government and Business, Agriculture, Infrastructure, Informatics, Human Resource and Core Competence, Labor Management Relations, Social Responsibility and Consumer Interface – Industrial Policy and Performance, Impact of Industrial Policies, Liberalization and Deregulation – Public Sector in India, Process of Privatization, Disinvestment, Reform of Public Enterprises – Indian Constitution, Federal System of Government, Directive Principle of State Policy, Fundamental Rights and Duties- Regulatory Role of Government, Tariff Commission,

MRTP, FEMA, Trade Practices Commission – Indian Fiscal Policy, Chelliah Committee Report, Tax Reforms – Capital Market in India – Inflation, Employment, PDS – Agricultural policy in India – Case Study

UNIT – III Social Responsibility and Technology Environment Business Ethics and Corporate Governance – Unemployment and Manpower Policy – Planning for Poverty Alleviation – Defining Technology and Technology Transfer – Quality Assurance Technology Transfer – Energy Resources of Management, Energy Conservation, Energy Sources – Energy Conservation Vs Energy Efficiency – Case Study

UNIT – IV Legal Environment Patents Act, 1970 – Copy Right Act 1957 – Trade and Merchandise Marks Act 1958, 1999 – Customs Act, 1962 – Finance Act, 1994

UNIT –V Business Law Contracts – Offer – Acceptance, consideration, capacity of contract – Sale of goods, Agency and Partnership

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Syllabus given –Introduction of Business Management
2-L2	Meaning of Management
3- L3	Definition of Management
4-L4	Explaining the nature of Management
5-L5	Discussing the nature and importance of Management
6-L6	Explaining the different functions of Management
7-L7	Discussing that Management is an science or art
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Management as profession
10- L9	Explaining the various levels of Management
11-L10	Principles and Scope of Management
12-L11	Role of Manager
13-L12	Discussing the difference between Management and Administration
14-L13	Revising the whole unit and important questions
15-L14	Planning and decision making - Introduction
16-L15	Meaning and definition of Planning
17- L16	Features of planning
18- L17	Purpose of planning
19- L18	Steps involving in planning
20- L19	Explaining the types and elements of planning
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins 22.01.2018
22- L21	Brief discussion about Management by Objectives
23- IT-1	Internal Test-I
24- L22	Meaning and definition of decision making
25- L23	Features of decision making
26- L24	Test Paper distribution and result analysis

	Entering Internal Test-I Marks into University portal
27- L25	Importance of decision making
28- L26	Types of decision making
29- L27	Explaining the process of decision making
30- P2	College level meeting/Cell function
31-L28	Revising the whole unit and discussing important questions
32-L29	Organisation - Introduction
33-L30	Nature of organising
34- L31	Importance of organisation
35- L32	Explaining the Steps involved in organising
36- L33	Brief discussion about the principles of organisation
37- L34	Explaining the different forms of organisation
38-L35	Organisational chart and its features
39- L36	Departmentation and its advantages
40- L37	Lecturing the span of Management
41- L38	Delegation and its features
42-P3	Department Seminar
43- L39	Explaining the principles of delegation
44- L40	Centralisation and its advantages
45- L41	Decentralisation and its advantages
46- L42	Discussing the difference between Centralisation and Decentralisation
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
48- L44	Revising and discussing the important questions
49-IT-II	Internal Test-II
50-L45	Direction and Motivation - Introduction
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Meaning and definition of direction
53- L48	Importance of direction
54- L49	Lecturing the principles of direction
55- L50	Supervision and its requisites
56- L51	Functions and qualities of supervisor
57- L52	Motivation - Introduction
58- L53	Nature and importance of Motivation
59-P4	College level meeting/ function
60- L54	Methods of Motivation
61- L55	Overcoming the Barriers of Motivation
62- L56	Discussing the theories of X and Y
63- L57	Explaining the theory of Maslow
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins01.04.2018
65- L59	Explaining the theory of Herzberg
66- L60	Revising and discussing the important questions
67-IT-III	Internal Test-III
68- L61	Control and Coordination - Introduction
69- L62	Meaning and definition of Control
	Features and purpose of controlling

	Lecturing the elements of controlling
	Explaining the techniques of control
	Coordination – Meaning and definition
	Scope and importance of coordination
	Discussing the techniques and problems of coordination
	Explaining the problems and solutions in coordination
	Revising and discussing the important questions
	Discussing the previous year questions
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test12.04.2018
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Tax
Course Code	G-Code GMCO4B
Class	II year 2016-2017
Semester	Even II
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus:

Indirect Tax.

Unit I: indirect taxes-meaning-special features-merits-demerits-major reforms in indirect taxation in India.

Unit II: central excise act 1944-basis condition for excise liability-taxable event-types of excise duty-excisable goods-related buyer-manufacture-processes amounting to manufacture-rules for classification-rules for valuation-transaction value-inclusion and exclusion.

Unit III: customs act 1962-nature of customs duty-taxable event-territorial waters of India-Indian customs waters-types of customs duty-customs value-inclusions and exclusion.

Unit IV: value added tax-meaning-special features-need and mechanism.

Unit V: service tax-meaning-need-persons to whom service tax is charged-classification.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 01.12.2016
1-L1	Unit I: indirect taxes
2-L2	indirect taxes
3- L3	indirect taxes
4-L4	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
5-L5	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
6-L6	Unit II:
7-L7	central excise act 1944
8-L8	central excise act 1944
9-L9	basis condition for excise liability
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	excisable goods
12-L11	excisable goods
13-L12	related buyer
14-L13	related buyer
15-L14	Manufacture -processes amounting to manufacture
16-L15	Manufacture -processes amounting to manufacture
17-L16	Manufacture-processes amounting to manufacture
18-L17	rules for classification
19-L18	rules for classification
20-L19	transaction value
21-L20	transaction value
22-L21	transaction value
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 24.01.2017
24-L23	Inclusions and exclusion.
25-L24	inclusionsand exclusion.
26-IT-1	Internal Test-I
27-L25	Indian customs waters
28-L26	Indian customs waters
29-L27	Indian customs waters
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: customs act 1962-nature of customs duty-taxable event-territorial waters of India
32- L30	customs act 1962-nature of customs duty-taxable event-territorial waters of India
33- L31	customs act 1962-nature of customs duty-taxable event-territorial waters of India
34-P2	College level meeting/Cell function
35- L32	customs value
36- L33	customs value
37- L34	customs value
38- L35	customs value

39- L36	customs value
40- L37	customs value
41- L38	types of customs duty
42- L39	types of customs duty
43- L40	types of customs duty
44- L41	Inclusions and exclusion.
45- L42	Inclusions and exclusion.
46- L43	Inclusions and exclusion.
47- L44	Unit IV:value added tax
48- L45	meaning
49- L46	special features
50- L47	need and mechanism
51- P3	Department Seminar
52- L48	meaning-
53- L49	special features-
54- L50	need and mechanism
55- L51	meaning
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
	24.02.2017
57-L53	meaning
58-L54	special features
59-IT-II	Internal Test-II
60- L55	special features
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit V:service tax-meaning-need-persons to whom service tax is charged-classification.
63- L58	service tax
64- L59	service tax
65- L60	meaning
66- L61	meaning
67- L62	Need -persons
68- L63	Need -persons
69- L64	Need-persons
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Class tests
76- L70	Class tests
77- L71	Class tests
78- L72	Class tests
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins24.03.2017
80- L74	Revision
81- L75	Revision

82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test05.04.2017
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice II
Course Code	GMCO6A
Class	III year (2016-2017)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems

Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .

3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins 24.01.2017
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax

38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins 24.02.2017
57-L53	Unit V -Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins 24.02.2017
80- L74	Computation of tax liability simple problem

81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test 05.04.2017
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice II>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	Specific income chargeable under this head of income
CO3	Deductions allowable under the head income from other sources
CO4	Assessment of Individual –
CO5	Procedures for Assessment and PAN and return filing system
CO6	Assessment of Firms
CO7	Alternate minimum Tax on persons other than a company
CO8	Tax Deducted at source.
CO9	Computation of Total Income and Tax Liability Simple Problem

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Value based education
Course Code	GVBE21
Class	I year
Semester	Even
Staff Name	Dr. T. Stanley Davis Mani
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To enable the students to understand the social realities
- To inculcate an essential value system towards building a health society.
- To understand the moral values and ethics of human life.

Syllabus

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion

and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 1.12.2016
1-L1	Unit I: Social Justice Definition
2-L2	need – parameters of social justice
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	factors responsible for social injustice
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins 24.01.2017
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	caste and gender –
9-L7	Contributions of social reformers.
10-P2	College level meeting/Cell function
11-L8	Unit II : Human Rights and Marginalized People Concept of Human Rights –
12-L9	Principles of human rights
13-P3	Department Seminar
14-L10	human rights and Indian constitution
15-L11	Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins24.02.2017
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society.

20- P2	College level meeting/ function
21-L15	Unit IV: Media Education and Globalized World Scenario Mass media – functions –characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - consumerist culture – Globalization – new media- prospects and challenges.
22-L16	Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities.
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins23.03.2017
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test05.04.2017
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Learning Outcomes	COs of the course “<Value Based Education>”
CO1	To create awareness on Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
CO2	To create awareness on Communal harmony, Concept, Public Domain
CO3	To create awareness on Principles of Human Rights, Kinds of Human Rights
CO4	To create awareness on Right of Women, PWD, Minority, Children, etc.,
CO5	To create awareness on Human Rights & Indian Constitution
CO6	To educate on Classification of Various values
CO7	To educate on Ethics, Duties & Responsibilities

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	EVS
Course Code	JEVS11
Class	I year (2016-2017)
Semester	Odd
Staff Name	Dr. T. Stanely Davis Mani
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To create awareness among the students nature of Environmental Studies.
- To Analyse of forest resources, water resources etc.,
- To know about water prevention and control of pollution act

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management. c) Mineral resources: Use and exploitation, environmental effects. d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems. e) Energy resources: Growing energy needs, renewable and non renewable energy sources, alternate energy sources. f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMS

a) Forest Ecosystem b) Grassland Ecosystem c) Desert ecosystem d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries) Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

UNIT III: BIODIVERSITY AND ITS CONSERVATION

Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT IV: ENVIRONMENTAL POLLUTION

Definition- Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT

Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2016 Scope and importance natural
1-L1	Multidisciplinary nature of environmental studies types of resources
2-L2	Natural resources. Man-induced landslides.
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Scope and importance of natural resources Soil erosion and desertification.
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins 25.07.2016
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis Energy flow in the ECO system.
	Entering Internal Test-I Marks into University portal
8-L6	Eco systems
9-L7	Food chain, food web and ecological pyramids.
10-P2	College level meeting/Cell function Genetic species and eco system diversity
11-L8	Bio diversity and its conservation. Endemic species of India conservation of biodiversity.

12-L9	Bio diversity at global, national and local levels.
13-P3	Department Seminar
14-L10	Environmental pollution disaster managements causes effect and control measures of pollution.
15-L11	Social issues and the environment
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins 22.08.2016 climate change, global warming, acid rain,
17-IT-1	Internal Test-II ozone depletion.
18-L13	Test Paper distribution and result analysis waste and reclamation consumer.
	Entering Internal Test-II Marks into University portal
19-L14	Wild life protection act forest conservation act.
20- P2	College level meeting/ function
21-L15	Population explosion-family welfare programme.
22-L16	Human rights.
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins 03.10.2016
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test 17.10.2016
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 30.11.2016
Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:-a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewablesndlnon renewable energy

	sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice I
Course Code	GMCO5A
Class	III year (2016-2017)
Semester	odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2016
1-L1	Income tax introduction.
2-L2	Income tax introduction.
3- L3	Basic concept
4-L4	Basic concept
5-L5	Person
6-L6	Assesses.
7-L7	Precious and assessment year
8-L8	Precious and assessment year
9-L9	Precious and assessment year
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Total income
12-L11	Total income
13-L12	Cross total income
14-L13	Cross total income
15-L14	Concept of income
16-L15	Concept of income
17-L16	Concept of income
18-L17	Agriculture Income
19-L18	Agriculture Income
20-L19	Income exempted from tax
21-L20	Income exempted from tax
22-L21	Income exempted from tax
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 25.07.2016
24-L23	Residential Status
25-L24	Residential Status
26-IT-1	Internal Test-I
27-L25	Incidence of Taxation
28-L26	Incidence of Taxation
29-L27	Incidence of Taxation
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problem-1
32- L30	Problem-1
33- L31	Problem-2
34-P2	College level meeting/Cell function
35- L32	Problem-2
36- L33	Problem-3
37- L34	Problem-3
38- L35	Problem-3
39- L36	Problem-4
40- L37	Problem-4
41- L38	Problem-4

42- L39	Income from Salary
43- L40	Income from Salary
44- L41	Income from Salary
45- L42	Different forms of Salary
46- L43	Different forms of Salary
47- L44	Different forms of Salary
48- L45	Different forms of Salary
49- L46	Perquisites
50- L47	Perquisites
51- P3	Department Seminar
52- L48	Problem in computation of house property income
53- L49	Problem in computation of salary income
54- L50	Income from house property
55- L51	Income from house property
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins22.08.2016
57-L53	Annual Value
58-L54	Annual Value
59-IT-II	Internal Test-II
60- L55	Standard deduction
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Standard deduction
63- L58	Unrealised sent
64- L59	Problems in Computation of house Property Income
65- L60	Problems in Computation of house Property Income
66- L61	Income under the head business or profession
67- L62	Allowable expenses
68- L63	Allowable expenses
69- L64	Allowable expenses
70- L65	Expressly disallowed expenses
71- L66	Expressly disallowed expenses
72- L67	Computation
73- L68	Computation
74-P4	College level meeting/ function
75- L69	Problems in computation of business
76- L70	Problems in computation of business
77- L71	Professional Income
78- L72	Professional Income
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins03.10.2016
80- L74	Problem-1
81- L75	Problem-1
82-IT-III	Internal Test-III
83- L76	Problem-2
84- L77	Test Paper distribution and result analysis
85- L78	Problem-2
	Entering Internal Test-III Marks into University portal

86- L79	Model Test17.10.2016
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 30.11.2016

Course Outcomes

Course Outcome	Income tax and law and practice
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head” Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice I
Course Code	SMCO5A
Class	III year (2017-2018)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assess, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

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Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1-L1	Income tax introduction.
2-L2	Income tax introduction.
3- L3	Basic concept
4-L4	Basic concept
5-L5	Person
6-L6	Assesses.
7-L7	Previous and assessment year
8-L8	Previous and assessment year
9-L9	Previous and assessment year
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Total income
12-L11	Total income
13-L12	Gross total income
14-L13	Gross total income
15-L14	Concept of income
16-L15	Concept of income
17-L16	Concept of income
18-L17	Agriculture Income
19-L18	Agriculture Income
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21-L20	Income exempted from tax
22-L21	Income exempted from tax
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 31.07.2017
24-L23	Residential Status
25-L24	Residential Status
26-IT-1	Internal Test-I
27-L25	Incidence of Taxation
28-L26	Incidence of Taxation
29-L27	Incidence of Taxation
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problem-1
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35- L32	Problem-2
36- L33	Problem-3
37- L34	Problem-3
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39- L36	Problem-4

40- L37	Problem-4
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42- L39	Income from Salary
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44- L41	Income from Salary
45- L42	Different forms of Salary
46- L43	Different forms of Salary
47- L44	Different forms of Salary
48- L45	Different forms of Salary
49- L46	Prequistes
50- L47	Prequistes
51- P3	Department Seminar
52- L48	Problem in computation of house property income
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58-L54	Annual Value
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61- L56	Test Paper distribution and result analysis
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	Internal Test III begins03.10.2017
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81- L75	Problem-1
82-IT-III	Internal Test-III
83- L76	Problem-2
84- L77	Test Paper distribution and result analysis

85- L78	Problem-2
	Entering Internal Test-III Marks into University portal
86- L79	Model Test19.10.2017
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 06.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	To know bookkeeping and accounting
CO2	Maintain the financial statements of a business entity.
CO3	To record the basic journal entries.
CO4	Memorize how to calculate depreciation by applying various methods.
CO5	Rectify errors in accounts.
CO6	Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored
CO7	Differentiate Trade bills from Accommodation Bills
CO8	Distinguish between Single Entry and Double Entry
CO9	Know the ascertainment of profit under Single Entry system.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	S-Code SMCO11
Class	First Year
Semester	Odd
Staff Name	Dr.S.Daniel David Annaraj
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

1. To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To knew about Accommodation Bill.
7. Learning Insurance Policy Method
8. To learned about single entry system
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transactions.

Syllabus:

Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Odd Semester begins on 16/06/2017
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts
5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12-L12	Subsidiary books: Single column and double column cash book

13-L13	Subsidiary books: Three column cash book
14-L14	Subsidiary books: Three column cash book, Petty cash book
15-L15	Final accounts: Capital and revenue, simple problems
16-L16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17- L17	Final accounts – Advanced Problems
18- L18	Final accounts – Advanced Problems
19- L19	Bank reconciliation statement, causes, favorable balances and unfavorable balances
20- L20	Preparation of Bank reconciliation statement InternalII 31.07.2017
21- L21	Preparation of Bank reconciliation statement
22- L22	Preparation of Bank reconciliation statement
23- L23	Rectification of errors. Types of errors
24- L24	Rectification of errors- before preparation of TB
25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26- L26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27- L27	Bill of exchange- meaning, features, advantages and types of Bills
28- L28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29-L29	Recording of bills transactions: Model entries – Simple Problems
30-L30	Bill of Exchange – Advanced Problems
31-L31	Bill of Exchange – Advanced Problems
32- L32	Insolvency of Acceptor
33- L33	Accommodation bills: Difference between Accommodation bill and Trade bill
34- L34	Accommodation bills - simple problems InternalIII 30.08.2017
35- L35	Accommodation bills-advanced problems
36- L36	Accommodation bills-advanced problems, insolvency of one party
37- L37	Depreciation- meaning, causes, different methods of providing Depreciation
38- L38	Straight line method-simple problems
39-L39	Straight line method-advance problems
40- L40	Written down value method-simple problems
41- L41	Written down value method-advanced problems
42- L42	Annuity method, Insurance policy method
43- L43	Sinking fund method
44- L44	Sinking fund method
45- L45	Depreciation: Revaluation method Depletion method and machine hour method
46-L46	Depreciation: Revaluation method Depletion method and machine hour method
47-L47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48-L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss InternalIII 03.10.2017
49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss

50-L50	Net worth method: Advanced Problems
51-L51	Net worth method: Advanced Problems
52-L52	Conversion method-simple problem
53- L53	Conversion method-simple problem
54- L54	Conversion method-simple problem
55- L55	Conversion method – Advanced problems
56- L56	Revision : Final accounts 19.10.2017
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange
59-L59	Revision : Depreciation
60- L60	Revision
	Last working Day 06.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	Learn about accounting.
CO2	Learn about double entry system of Accounting.
CO3	Learn about bank Reconciliation Statement.
CO4	Learn about accounting Treatment.
CO5	Learn about depreciation
CO6	Learn about annuity Method
CO7	Learn about sinking Fund Method
CO8	Learn about insurance Policy Method
CO9	Learn about difference between Single entry and Double entry System.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Taxation
Course Code	JMCO4A
Class	I year (2018-2019)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus:

BUSINESS TAXATION.

Unit I: indirect taxes-meaning-special features-merits and demerits-difference between direct and indirect taxes-major reforms in indirect taxes in India.

Unit II: central excise duty-types of excise duty-valuation of goods-clearance goods-exemptions from excise duty-procedure for assessment and payment of excise duty.

Unit III: customs act –objectives-levy and collections-types of customs duty—procedure for assessment and payment of customs duty-clearance of goods-warehousing provisions-duty drawback provisions.

Unit IV: service tax-meaning-persons liable to pay service tax-elements of service tax-taxable services-value of taxable service-different services on which tax is payable-service tax procedures.

Unit V: value added tax-meaning-objectives-merits-demerits-types-VAT rates-dealers liable to pay VAT-tamilnadu VAT. Simple problem only.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 03.12.2018
1-L1	Unit I: indirect taxes
2-L2	indirect taxes
3- L3	indirect taxes
4-L4	meaning-special
5-L5	features-merits and demerits-.
6-L6	difference between direct and indirect taxes
7-L7	difference between direct and indirect taxes
8-L8	difference between direct and indirect taxes
9-L9	difference between direct and indirect taxes
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	major reforms in indirect taxes in India
12-L11	major reforms in indirect taxes in India
13-L12	major reforms in indirect taxes in India
14-L13	Unit II: central excise duty
15-L14	central excise duty
16-L15	central excise duty
17-L16	central excise duty
18-L17	types of excise duty
19-L18	types of excise duty
20-L19	valuation of goods
21-L20	valuation of goods
22-L21	valuation of goods
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 18.01.2019
24-L23	clearance goods-
25-L24	exemptions from excise duty
26-IT-1	Internal Test-I
27-L25	exemptions from excise duty
28-L26	exemptions from excise duty
29-L27	exemptions from excise duty
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	procedure for assessment and payment of excise duty
32- L30	procedure for assessment and payment of excise duty
33- L31	procedure for assessment and payment of excise duty
34-P2	College level meeting/Cell function
35- L32	Unit III: customs act.
36- L33	objectives
37- L34	duty drawback provisions

38- L35	levy and collections
39- L36	types of customs duty
40- L37	procedure for assessment and payment of customs duty-clearance of goods-warehousing provisions
41- L38	duty drawback provisions
42- L39	duty drawback provisions
43- L40	duty drawback provisions
44- L41	Unit IV:service tax-meaning
45- L42	persons liable to pay service tax-elements of service tax-
46- L43	taxable services-value of taxable service
47- L44	different services on which tax is payable
48- L45	different services on which tax is payable
49- L46	different services on which tax is payable
50- L47	taxable services
51- P3	Department Seminar
52- L48	Service tax procedures.
53- L49	Service tax procedures.
54- L50	Service tax procedures.
55- L51	Service tax procedures.
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins25.02.2019
57-L53	Taxable services
58-L54	Taxable services
59-IT-II	Internal Test-II
60- L55	Taxable services
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	value added tax-meaning
63- L58	value added tax-meaning
64- L59	value added tax-meaning
65- L60	value added tax-meaning
66- L61	Objectives
67- L62	Objectives
68- L63	Merits
69- L64	Demerits
70- L65	Types
71- L66	Types
72- L67	VAT rates
73- L68	VAT rates
74-P4	College level meeting/ function
75- L69	Dealers liable to pay VAT
76- L70	Dealers liable to pay VAT
77- L71	Dealers liable to pay VAT
78- L72	Tamilnadu VAT. Simple problem only.
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins22.03.2019
80- L74	Tamilnadu VAT. Simple problem only.
81- L75	Tamilnadu VAT. Simple problem only.

82-IT-III	Internal Test-III
83- L76	tamilnadu VAT. Simple problem only.
84- L77	Test Paper distribution and result analysis
85- L78	tamilnadu VAT. Simple problem only.
	Entering Internal Test-III Marks into University portal
86- L79	Model Test08.04.2019
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	exemptions from excise duty
CO4	Service tax procedures
CO5	procedure for assessment and payment of customs duty-clearance of goods-warehousing provisions
CO6	procedure for assessment and payment of excise duty
CO7	Dealers liable to pay VAT
CO8	tamilnadu VAT. Simple problem only.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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Department of Commerce

COURSE ACADEMIC PLAN(2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice II
Course Code	GMCO6A
Class	III year (2018-2019)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE II

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems

Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03.12.2018
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assess
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins 18.01.2019
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment

32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins 25.02.2019
57-L53	Unit V - Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem

77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins 22.03.2019
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test 08.04.2019
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice II>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	Specific income chargeable under this head of income
CO3	Deductions allowable under the head income from other sources
CO4	Assessment of Individual –
CO5	Procedures for Assessment and PAN and return filing system
CO6	Assessment of Firms
CO7	Alternate minimum Tax on persons other than a company
CO8	Tax Deducted at source.
CO9	Computation of Total Income and Tax Liability Simple Problem

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Tax
Course Code	G-Code GMCO4B
Class	II year 2017-2018
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus:

Indirect Tax.

Unit I: indirect taxes-meaning-special features-merits-demerits-major reforms in indirect taxation in India.

Unit II: central excise act 1944-basis condition for excise liability-taxable event-types of excise duty-excisable goods-related buyer-manufacture-processes amounting to manufacture-rules for classification-rules for valuation-transaction value-inclusion and exclusion.

Unit III: customs act 1962-nature of customs duty-taxable event-territorial waters of India-Indian customs waters-types of customs duty-customs value-inclusions and exclusion.

Unit IV: value added tax-meaning-special features-need and mechanism.

Unit V: service tax-meaning-need-persons to whom service tax is charged-classification.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Unit I: indirect taxes
2-L2	indirect taxes
3- L3	indirect taxes
4-L4	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
5-L5	Meaning special features-merits-demerits-major reforms in indirect taxation in India.
6-L6	Unit II:
7-L7	central excise act 1944
8-L8	central excise act 1944
9-L9	basis condition for excise liability
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	excisable goods
12-L11	excisable goods
13-L12	related buyer
14-L13	related buyer
15-L14	Manufacture -processes amounting to manufacture
16-L15	Manufacture -processes amounting to manufacture
17-L16	Manufacture-processes amounting to manufacture
18-L17	rules for classification
19-L18	rules for classification
20-L19	transaction value
21-L20	transaction value
22-L21	transaction value
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 22.01.2018
24-L23	inclusion and exclusion.
25-L24	inclusion and exclusion.
26-IT-1	Internal Test-I
27-L25	Indian customs waters
28-L26	Indian customs waters
29-L27	Indian customs waters
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: customs act 1962-nature of customs duty-taxable event-territorial waters of India
32- L30	customs act 1962-nature of customs duty-taxable event-territorial waters of India
33- L31	customs act 1962-nature of customs duty-taxable event-territorial waters of India
34-P2	College level meeting/Cell function
35- L32	customs value
36- L33	customs value
37- L34	customs value
38- L35	customs value
39- L36	customs value

40- L37	customs value
41- L38	types of customs duty
42- L39	types of customs duty
43- L40	types of customs duty
44- L41	inclusions and exclusion.
45- L42	inclusions and exclusion.
46- L43	inclusions and exclusion.
47- L44	Unit IV:value added tax
48- L45	meaning
49- L46	special features
50- L47	need and mechanism
51- P3	Department Seminar
52- L48	meaning-
53- L49	special features-
54- L50	need and mechanism
55- L51	meaning
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
57-L53	meaning
58-L54	special features
59-IT-II	Internal Test-II
60- L55	special features
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit V:service tax-meaning-need-persons to whom service tax is charged-classification.
63- L58	service tax
64- L59	service tax
65- L60	meaning
66- L61	meaning
67- L62	Need -persons
68- L63	Need -persons
69- L64	Need-persons
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Class tests
76- L70	Class tests
77- L71	Class tests
78- L72	Class tests
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins01.04.2018
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision

84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test12.04.2018
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice I
Course Code	GMCO6A
Class	III year (2017-2018)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Income tax introduction.
2-L2	Income tax introduction.
3- L3	Basic concept
4-L4	Basic concept
5-L5	Person
6-L6	Assesses.
7-L7	Previous and assessment year
8-L8	Previous and assessment year
9-L9	Previous and assessment year
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Total income
12-L11	Total income
13-L12	gross total income
14-L13	gross total income
15-L14	concept of income
16-L15	Concept of income
17-L16	Concept of income
18-L17	Agriculture Income
19-L18	Agriculture Income
20-L19	Income exempted from tax
21-L20	Income exempted from tax
22-L21	Income exempted from tax
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 22.01.2018
24-L23	Residential Status
25-L24	Residential Status
26-IT-1	Internal Test-I
27-L25	Incidence of Taxation
28-L26	Incidence of Taxation
29-L27	Incidence of Taxation
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problem-1
32- L30	Problem-1
33- L31	Problem-2
34-P2	College level meeting/Cell function
35- L32	Problem-2
36- L33	Problem-3
37- L34	Problem-3
38- L35	Problem-3
39- L36	Problem-4

40- L37	Problem-4
41- L38	Problem-4
42- L39	Income from Salary
43- L40	Income from Salary
44- L41	Income from Salary
45- L42	Different forms of Salary
46- L43	Different forms of Salary
47- L44	Different forms of Salary
48- L45	Different forms of Salary
49- L46	Perquisites
50- L47	Perquisites
51- P3	Department Seminar
52- L48	Problem in computation of house property income
53- L49	Problem in computation of salary income
54- L50	Income from house property
55- L51	Income from house property
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
57-L53	Annual Value
58-L54	Annual Value
59-IT-II	Internal Test-II
60- L55	Standard deduction
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Standard deduction
63- L58	Unrealised sent
64- L59	Problems in Computation of house Property Income
65- L60	Problems in Computation of house Property Income
66- L61	Income under the head business or profession
67- L62	Allowable expenses
68- L63	Allowable expenses
69- L64	Allowable expenses
70- L65	Expressly disallowed expenses
71- L66	Expressly disallowed expenses
72- L67	Computation
73- L68	Computation
74-P4	College level meeting/ function
75- L69	Problems in computation of business
76- L70	Problems in computation of business
77- L71	Professional Income
78- L72	Professional Income
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins01.04.2018
80- L74	Problem-1
81- L75	Problem-1
82-IT-III	Internal Test-III
83- L76	Problem-2
84- L77	Test Paper distribution and result analysis

85- L78	Problem-2
	Entering Internal Test-III Marks into University portal
86- L79	Model Test12.04.2018
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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Department of Commerce

COURSE ACADEMIC PLAN 2017-2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Principle of Management
Course Code	JMCO22
Class	I year 2017-2018
Semester	Even
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours / P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Principle of Management

Unit I Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II

Planning and Decision making- Planning-Importance of planning-Process of planning types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)-Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.

Unit III

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV

Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination- Control-nature-Basic control process-Control techniques (Traditional and Nontraditional)- Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata McGraw Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson's India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Syllabus given –Introduction of Business Management
2-L2	Meaning of Management
3- L3	Definition of Management
4-L4	Explaining the nature of Management
5-L5	Discussing the nature and importance of Management
6-L6	Explaining the different functions of Management
7-L7	Discussing that Management is an science or art
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Management as profession
10- L9	Explaining the various levels of Management
11-L10	Principles and Scope of Management
12-L11	Role of Manager
13-L12	Discussing the difference between Management and Administration
14-L13	Revising the whole unit and important questions
15-L14	Planning and decision making - Introduction
16-L15	Meaning and definition of Planning
17- L16	Features of planning
18- L17	Purpose of planning
19- L18	Steps involving in planning
20- L19	Explaining the types and elements of planning
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins22.01.2018
22- L21	Brief discussion about Management by Objectives
23- IT-1	Internal Test-I
24- L22	Meaning and definition of decision making
25- L23	Features of decision making
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Importance of decision making
28- L26	Types of decision making

29- L27	Explaining the process of decision making
30- P2	College level meeting/Cell function
31-L28	Revising the whole unit and discussing important questions
32-L29	Organisation - Introduction
33-L30	Nature of organising
34- L31	Importance of organisation
35- L32	Explaining the Steps involved in organising
36- L33	Brief discussion about the principles of organisation
37- L34	Explaining the different forms of organisation
38-L35	Organisational chart and its features
39- L36	Departmentation and its advantages
40- L37	Lecturing the span of Management
41- L38	Delegation and its features
42-P3	Department Seminar
43- L39	Explaining the principles of delegation
44- L40	Centralisation and its advantages
45- L41	Decentralisation and its advantages
46- L42	Discussing the difference between Centralisation and Decentralisation
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
48- L44	Revising and discussing the important questions
49-IT-II	Internal Test-II
50-L45	Direction and Motivation - Introduction
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Meaning and definition of direction
53- L48	Importance of direction
54- L49	Lecturing the principles of direction
55- L50	Supervision and its requisites
56- L51	Functions and qualities of supervisor
57- L52	Motivation - Introduction
58- L53	Nature and importance of Motivation
59-P4	College level meeting/ function
60- L54	Methods of Motivation
61- L55	Overcoming the Barriers of Motivation
62- L56	Discussing the theories of X and Y
63- L57	Explaining the theory of Maslow
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Explaining the theory of Herzberg
66- L60	Revising and discussing the important questions
67-IT-III	Internal Test-III01.04.2018
68- L61	Control and Coordination - Introduction
69- L62	Meaning and definition of Control
	Features and purpose of controlling
	Lecturing the elements of controlling
	Explaining the techniques of control
	Coordination – Meaning and definition

	Scope and importance of coordination
	Discussing the techniques and problems of coordination
	Explaining the problems and solutions in coordination
	Revising and discussing the important questions
	Discussing the previous year questions
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test12.04.2018
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Learning Outcomes	COs of the course “<Principles of Management>”
CO1	Define management, it’s five basic functions, and skills Describe the three contemporary management theories and how each address the rapid pace of change in business today
CO2	Explain the relationship between strategic, tactical and operational plans Describe the purpose of a SWOT analysis
CO3	Explain the organizing process Identify the stages of team development
CO4	Explain the Direction function Identify the relationship between behaviors and motivation
CO5	Define controlling and explain its importance as a management function Explain the nature and importance of coordination
CO6	Distinguish between management and leadership roles and the priorities of each Explain the concept of continuous change and its impact on change management Identify the impact of continuous change on a manager’s role as leader
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
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Department of Commerce

COURSE ACADEMIC PLAN2017-2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Principle of Management
Course Code	JMCO22
Class	I year2017-2018
Semester	Even
Staff Name	DR. T. Stanley Davis Mani
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To learn about business environment.
- To understand about corporate sector.
- To discussing about agriculture.
- To developing the knowledge of GDP.
- To learning social responsibility.

Syllabus

UNIT – I Business Environment Basic Concepts, Internal and External Environment, Components of Environment – Present Indian Scenario Strategies for Corporate Growth, Globalization of Indian Corporate Sector, Competition and Efficiency- Basic Indicator of Economic Development, National Income and GDP, Foreign Trade and Balance of Payment, Money Supply – India's Natural Resources, Land, Water, Mineral and Renewal Resources – Indian Economic Planning, Five Year Plans – Case Study

UNIT – II Industrial and Regulatory Environment Synergy between Government and Business, Agriculture, Infrastructure, Informatics, Human Resource and Core Competence, Labor Management Relations, Social Responsibility and Consumer Interface – Industrial Policy and Performance, Impact of Industrial Policies, Liberalization and Deregulation – Public Sector in India, Process of Privatization, Disinvestment, Reform of Public Enterprises – Indian Constitution, Federal System of Government, Directive Principle of State Policy, Fundamental Rights and Duties- Regulatory Role of Government, Tariff Commission,

MRTP, FEMA, Trade Practices Commission – Indian Fiscal Policy, Chelliah Committee Report, Tax Reforms – Capital Market in India – Inflation, Employment, PDS – Agricultural policy in India – Case Study

UNIT – III Social Responsibility and Technology Environment Business Ethics and Corporate Governance – Unemployment and Manpower Policy – Planning for Poverty Alleviation – Defining Technology and Technology Transfer – Quality Assurance Technology Transfer – Energy Resources of Management, Energy Conservation, Energy Sources – Energy Conservation Vs Energy Efficiency – Case Study

UNIT – IV Legal Environment Patents Act, 1970 – Copy Right Act 1957 – Trade and Merchandise Marks Act 1958, 1999 – Customs Act, 1962 – Finance Act, 1994

UNIT –V Business Law Contracts – Offer – Acceptance, consideration, capacity of contract – Sale of goods, Agency and Partnership

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 07.12.2017
1-L1	Syllabus given –Introduction of Business Management
2-L2	Meaning of Management
3- L3	Definition of Management
4-L4	Explaining the nature of Management
5-L5	Discussing the nature and importance of Management
6-L6	Explaining the different functions of Management
7-L7	Discussing that Management is an science or art
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Management as profession
10- L9	Explaining the various levels of Management
11-L10	Principles and Scope of Management
12-L11	Role of Manager
13-L12	Discussing the difference between Management and Administration
14-L13	Revising the whole unit and important questions
15-L14	Planning and decision making - Introduction
16-L15	Meaning and definition of Planning
17- L16	Features of planning
18- L17	Purpose of planning
19- L18	Steps involving in planning
20- L19	Explaining the types and elements of planning
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins 22.01.2018
22- L21	Brief discussion about Management by Objectives
23- IT-1	Internal Test-I
24- L22	Meaning and definition of decision making
25- L23	Features of decision making
26- L24	Test Paper distribution and result analysis

	Entering Internal Test-I Marks into University portal
27- L25	Importance of decision making
28- L26	Types of decision making
29- L27	Explaining the process of decision making
30- P2	College level meeting/Cell function
31-L28	Revising the whole unit and discussing important questions
32-L29	Organisation - Introduction
33-L30	Nature of organising
34- L31	Importance of organisation
35- L32	Explaining the Steps involved in organising
36- L33	Brief discussion about the principles of organisation
37- L34	Explaining the different forms of organisation
38-L35	Organisational chart and its features
39- L36	Departmentation and its advantages
40- L37	Lecturing the span of Management
41- L38	Delegation and its features
42-P3	Department Seminar
43- L39	Explaining the principles of delegation
44- L40	Centralisation and its advantages
45- L41	Decentralisation and its advantages
46- L42	Discussing the difference between Centralisation and Decentralisation
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins26.02.2018
48- L44	Revising and discussing the important questions
49-IT-II	Internal Test-II
50-L45	Direction and Motivation - Introduction
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Meaning and definition of direction
53- L48	Importance of direction
54- L49	Lecturing the principles of direction
55- L50	Supervision and its requisites
56- L51	Functions and qualities of supervisor
57- L52	Motivation - Introduction
58- L53	Nature and importance of Motivation
59-P4	College level meeting/ function
60- L54	Methods of Motivation
61- L55	Overcoming the Barriers of Motivation
62- L56	Discussing the theories of X and Y
63- L57	Explaining the theory of Maslow
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins01.04.2018
65- L59	Explaining the theory of Herzberg
66- L60	Revising and discussing the important questions
67-IT-III	Internal Test-III
68- L61	Control and Coordination - Introduction
69- L62	Meaning and definition of Control
	Features and purpose of controlling

	Lecturing the elements of controlling
	Explaining the techniques of control
	Coordination – Meaning and definition
	Scope and importance of coordination
	Discussing the techniques and problems of coordination
	Explaining the problems and solutions in coordination
	Revising and discussing the important questions
	Discussing the previous year questions
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test12.04.2018
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Banking
Course Code	SMCO33
Class	I year (2017-2018)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Create an Idea of Modern Banking
- To Familiarise the Students with the Banking activities

Syllabus:

Unit I: Banker and Customer-Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alternation.

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks – NABARD – EXIM Banks – Foreign Exchange Banks.

Unit III: Traditional Banking-Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan, cash credit, over draft & purchasing and discounting of bills. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation.

Unit IV: Modernised Banking-Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card- Credit Card – E-Cash – Swift – RTGS.

Unit V: Reserve Bank of India – Functions of Reserve Bank of India – Methods of Credit Control.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017
1-L1	Relation Between Banker and customer
2-L2	Meaning of Banker and customer
3- L3	General Relationship of Banker
4-L4	General Relationship of customer
5-L5	Special Relationship Between Banker and Customer
6-L6	Rights of Banker
7-L7	Negotiable Instruments
8-L8	Promissory Note
9-L9	Bills of Exchange Meanings
10-P1	Welcoming of First year and Inauguration of Mathematics Association
11-L10	Bills of Exchange Features
12-L11	Cheque Meanings
13-L12	Cheque Features
14-L13	Proper Drawing of the Cheque
15-L14	Crossing types
16-L15	Crossing types
17-L16	Endorsement Definition
18-L17	Endorsement Kinds
19-L18	Endorsement Kinds
20-L19	Material Alternation
21-L20	Material Alternation
22-L21	Crossing Definition
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 31.07.2017
24-L23	Indigenous Bankers
25-L24	Commercial Banks
26-IT-1	Internal Test-I
27-L25	Co-Operatives Banks
28-L26	Land and Development Banks
29-L27	Industrial Development Banks
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Industrial Development Banks
32- L30	NABARD EXIM BANK`
33- L31	Foreign Exchange Bank

34-P2	College level meeting/Cell function
35- L32	Traditional Banking
36- L33	Receiving Deposits
37- L34	General Precautions
38- L35	Kinds of Deposits – Fixed, Current
39- L36	Kinds of Deposits – Savings
40- L37	Kinds of Deposits – Recurring and others
41- L38	Lending loans
42- L39	Lending loans & Advances
43- L40	Principle of Sound lending
44- L41	Forms of Advances
45- L42	Loans
46- L43	Cash Credit
47- L44	Overdraft
48- L45	Purchasing and discounting of Bills
49- L46	Mode of Charging Security
50- L47	Lien
51- P3	Department Seminar
52- L48	Pledge
53- L49	Mortgage
54- L50	Assignment
55- L51	Hypothecation
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins 30.08.2017
57-L53	Modernised Banking
58-L54	Core Banking
59-IT-II	Internal Test-II
60- L55	Home Banking
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Retail Banking
63- L58	Internet Banking
64- L59	Internet Banking
65- L60	Online Banking
66- L61	Online Banking
67- L62	Offline Banking
68- L63	Mobile Banking
69- L64	Electronic Fund Transfer
70- L65	ATM
71- L66	ATM
72- L67	Debit card
73- L68	Smart card
74-P4	College level meeting/ function
75- L69	Credit card E-Cash
76- L70	SWIFT
77- L71	RTGS
78- L72	Functions of Reserve Bank of India
79- L73	Allotting portion for Internal Test-III

	Internal Test III begins 03.10.2017
80- L74	Functions of Reserve Bank of India
81- L75	Method of Credit control
82-IT-III	Internal Test-III
83- L76	Methods of Credit control
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test 19.10.2017
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 06.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Modern Banking>”
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	EVS
Course Code	SEVS11
Class	Iyear (2017-2018)
Semester	Odd
Staff Name	Dr. T. Stanely Davis Mani
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To create awareness among the students nature of Environmental Studies.
- To Analyse of forest resources, water resources etc.,
- To know about water prevention and control of pollution act

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management. c) Mineral resources: Use and exploitation, environmental effects. d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems. e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources. f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMSa) Forest Ecosystem b) Grassland Ecosystem c) Desert ecosystem d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries) Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

UNIT III: BIODIVERSITY AND ITS CONSERVATION Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Page 2 of 2

UNIT IV: ENVIRONMENTAL POLLUTION Definition- Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 16.06.2017 Scope and importance natural
1-L1	Multidisciplinary nature of environmental studies types of resources
2-L2	Natural resources. Man-induced landslides.
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Scope and importance of natural resources Soil erosion and desertification.
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins 31.07.2017
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis Energy flow in the ECO system.
	Entering Internal Test-I Marks into University portal
8-L6	Eco systems
9-L7	Food chain, food men and ecological pyramids.
10-P2	College level meeting/Cell function Genetic species and eco system diversity
11-L8	Bio diversity and its conservation. Endemic species of India conservation of biodiversity.
12-L9	Bio diversity at global, national and local levels.
13-P3	Department Seminar
14-L10	Environmental pollution disaster managements causes effect and control measures of pollution.
15-L11	Social issues and the environment
16-L12	Allotting portion for Internal Test-II

	Internal Test II begins 30.08.2017 climate change, global warming, acid rain,
17-IT-1	Internal Test-II ozone depletion.
18-L13	Test Paper distribution and result analysis waste and reclamation consumertion.
	Entering Internal Test-II Marks into University portal
19-L14	Wild life protection act forest conservation act.
20- P2	College level meeting/ function
21-L15	Population explosion-family welfare programme.
22-L16	Human rights.
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins03.10.2017
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test19.10.2017
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 06.11.2017

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewablesndlnon renewable energy sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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HOD Signature

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Department of Commerce

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice I
Course Code	SMCO5A
Class	III year (2019-2020)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.

- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Unit I: Basic Concept – Person, Assess, previous and assessment year, total income, gross total income – concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Income tax introduction.
2-L2	Income tax introduction.
3-L3	Basic concept
4-L4	Basic concept
5-L5	Person
6-L6	Assesses.
7-L7	Precious and assessment year
8-L8	Precious and assessment year
9-L9	Precious and assessment year
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Total income
12-L11	Total income
13-L12	Cross total income
14-L13	Cross total income
15-L14	Concept of income
16-L15	Concept of income
17-L16	Concept of income
18-L17	Agriculture Income
19-L18	Agriculture Income

20-L19	Income exempted from tax
21-L20	Income exempted from tax
22-L21	Income exempted from tax
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 24.07.2019
24-L23	Residential Status
25-L24	Residential Status
26-IT-1	Internal Test-I
27-L25	Incidence of Taxation
28-L26	Incidence of Taxation
29-L27	Incidence of Taxation
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problem-1
32- L30	Problem-1
33- L31	Problem-2
34-P2	College level meeting/Cell function
35- L32	Problem-2
36- L33	Problem-3
37- L34	Problem-3
38- L35	Problem-3
39- L36	Problem-4
40- L37	Problem-4
41- L38	Problem-4
42- L39	Income from Salary
43- L40	Income from Salary
44- L41	Income from Salary
45- L42	Different forms of Salary
46- L43	Different forms of Salary
47- L44	Different forms of Salary
48- L45	Different forms of Salary
49- L46	Prequisites
50- L47	Prequisites
51- P3	Department Seminar
52- L48	Problem in computation of house property income
53- L49	Problem in computation of salary income
54- L50	Income from house property
55- L51	Income from house property
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins 28.08.2019
57-L53	Annual Value
58-L54	Annual Value
59-IT-II	Internal Test-II
60- L55	Standard deduction
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Standard deduction
63- L58	Unrealised sent

64- L59	Problems in Computation of house Property Income
65- L60	Problems in Computation of house Property Income
66- L61	Income under the head business or profession
67- L62	Allowable expenses
68- L63	Allowable expenses
69- L64	Allowable expenses
70- L65	Expressly disallowed expenses
71- L66	Expressly disallowed expenses
72- L67	Computation
73- L68	Computation
74-P4	College level meeting/ function
75- L69	Problems in computation of business
76- L70	Problems in computation of business
77- L71	Professional Income
78- L72	Professional Income
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins 27.10.2019
80- L74	Problem-1
81- L75	Problem-1
82-IT-III	Internal Test-III
83- L76	Problem-2
84- L77	Test Paper distribution and result analysis
85- L78	Problem-2
	Entering Internal Test-III Marks into University portal
86- L79	Model Test 14.10.2019
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Course Outcome	Income tax and law and practice
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head "Income from Salary"
CO8	• Compute income under the head "Income from House Property"
CO9	• Compute income under the head "Income from Business or Profession"

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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Department of Commerce

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	EVS
Course Code	SEVS11
Class	I year (2019-2020)
Semester	Odd
Staff Name	Dr. T. Stanely Davis Mani
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To create awareness among the students nature of Environmental Studies.
- To Analyse of forest resources, water resources etc.,
- To know about water prevention and control of pollution act

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management. c) Mineral resources: Use and exploitation, environmental effects. d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems. e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources. f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMS

a) Forest Ecosystem b) Grassland Ecosystem c) Desert ecosystem d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries) Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

UNIT III: BIODIVERSITY AND ITS CONSERVATION

Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT IV: ENVIRONMENTAL POLLUTION

Definition- Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT

Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019 Scope and importance natural
1-L1	Multidisciplinary nature of environmental studies types of resources
2-L2	Natural resources. Man-induced landslides.
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Scope and importance of natural resources Soil erosion and desertification.
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins 24.07.2019
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis Energy flow in the ECO system.
	Entering Internal Test-I Marks into University portal
8-L6	Eco systems
9-L7	Food chain, food web and ecological pyramids.
10-P2	College level meeting/Cell function Genetic species and eco system diversity
11-L8	Bio diversity and its conservation. Endemic species of India conservation of biodiversity.
12-L9	Bio diversity at global, national and local levels.
13-P3	Department Seminar

14-L10	Environmental pollution disaster managements causes effect and control measures of pollution.
15-L11	Social issues and the environment
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins 28.08.2019 climate change, global warming, acid rain,
17-IT-1	Internal Test-II ozone depletion.
18-L13	Test Paper distribution and result analysis waste and reclamation consumertion.
	Entering Internal Test-II Marks into University portal
19-L14	Wild life protection act forest conservation act.
20- P2	College level meeting/ function
21-L15	Population explosion-family welfare programme.
22-L16	Human rights.
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins 27.10.2019
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test 14.10.2019
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Company Organisation
Course Code	SACO31
Class	I year (2019-2020)
Semester	Odd
Staff Name	Dr. T. Stanley David Mani
Credits	3
L. Hours /P. Hours	3 / WK
Total 45Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 35 Hrs (5 units; $5 \times 7 = 35$; 07Hrs /unit)	

Course Objectives

- To provide a fundamental exposure to students on the basic concepts of a company.
- To enable the students to learn about the functioning of a company.

Company Organisation

Syllabus

Unit I: Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement. (5 hours)

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities. (7 hours)

Unit III: Essentials of valid Meeting – Notice – Quorum –Agenda - Chairman – Powers & Duties - Motion – Meeting of Share holders - Proxy - Resolution – Adjournment of Meeting - Minutes. (13 hours)

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting. (15 hours)

Unit V: Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Unit I: Formation of Companies
2-L2	Promotion
3- L3	Incorporation
4-L4	Capital Subscription
5 - P1	Welcoming of First year and Inauguration of Commerce Association
6-L5	Commencement. (5 hours)
7-L6	Unit II: Company Management
8-L7	Share Holders
9- L8	Allotting portion for Internal Test-I
	Internal Test I begins 24.07.2019
10- L9	Directors
11-IT-1	Internal Test-I
12-L10	Managing Directors
13-L11	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
14-L12	Manager
15-L13	Their appointments – Duties - Rights & Liabilities. (7 hours)
16- P2	College level meeting/Cell function
17-L14	Unit III: Essentials of valid Meeting
18-L15	Notice – Quorum – Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll)
19-L16	Proxy - Resolution – Adjournment of Meeting - Minutes. (13 hours)
20-L17	Allotting portion for Internal Test-II
	Internal Test II begins 28.08.2019
21- L18	Unit IV: Kinds of Meeting
22- IT-II	Internal Test-II
23-L19	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
24-L20	Meeting of Share holders – Statutory Meeting
25- P3	Department Seminar
26-L21	Statutory Report
27-L22	Annual General Meeting
28-L23	Extra-Ordinary General Meeting
29- P4	College level meeting/ function
30-L24	Class Meeting. (15 hours) Unit V: Meeting of Directors
31-L25	Meeting of Debenture holders
32-L26	Allotting portion for Internal Test-III

	Internal Test III begins 27.10.2019
33-L27	Meeting of Creditors
34-IT-III	Internal Test-III
35-L28	Revision
36-L29	Revision
37- L30	Revision
38-L31	Revision
39-L32	Revision
40-L33	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
41- MT	Model Test 14.10.2019
42-MT	Model Test
43-MT	Model Test
44- L34	Model test paper distribution and previous year university question paper discussion
45-L35	Feedback of the Course, analysis and report preparation
	Last Working day on 30.11.2020

Learning Outcomes	COs of the course “<company organisation>”
CO1	Formation of Companies
CO2	Company Management
CO3	Statutory Report
CO4	Annual General Meeting
CO5	Capital Subscription
CO6	Meeting of Share holders
CO7	Meeting of Share holders

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Banking
Course Code	SMCO33
Class	I year (2019-2020)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Create an Idea of Modern Banking
- To Familiarise the Students with the Banking activities

Syllabus:

Unit I: Banker and Customer-Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alternation.

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks – NABARD – EXIM Banks – Foreign Exchange Banks.

Unit III: Traditional Banking-Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan, cash credit, over draft & purchasing and discounting of bills. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation.

Unit IV: Modernised Banking-Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card- Credit Card – E-Cash – Swift – RTGS.

Unit V: Reserve Bank of India – Functions of Reserve Bank of India – Methods of Credit Control.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Relation Between Banker and customer
2-L2	Meaning of Banker and customer
3- L3	General Relationship of Banker
4-L4	General Relationship of customer
5-L5	Special Relationship Between Banker and Customer
6-L6	Rights of Banker
7-L7	Negotiable Instruments
8-L8	Promissory Note
9-L9	Bills of Exchange Meanings
10-P1	Welcoming of First year and Inauguration of commerce Association
11-L10	Bills of Exchange Features
12-L11	Cheque Meanings
13-L12	Cheque Features
14-L13	Proper Drawing of the Cheque
15-L14	Crossing types
16-L15	Crossing types
17-L16	Endorsement Definition
18-L17	Endorsement Kinds
19-L18	Endorsement Kinds
20-L19	Material Alternation
21-L20	Material Alternation
22-L21	Crossing Definition
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 24.07.2019
24-L23	Indigenous Bankers
25-L24	Commercial Banks
26-IT-1	Internal Test-I
27-L25	Co-Operatives Banks
28-L26	Land and Development Banks
29-L27	Industrial Development Banks
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Industrial Development Banks
32- L30	NABARD EXIM BANK`
33- L31	Foreign Exchange Bank

34-P2	College level meeting/Cell function
35- L32	Traditional Banking
36- L33	Receiving Deposits
37- L34	General Precautions
38- L35	Kinds of Deposits – Fixed, Current
39- L36	Kinds of Deposits – Savings
40- L37	Kinds of Deposits – Recurring and others
41- L38	Lending loans
42- L39	Lending loans & Advances
43- L40	Principle of Sound lending
44- L41	Forms of Advances
45- L42	Loans
46- L43	Cash Credit
47- L44	Overdraft
48- L45	Purchasing and discounting of Bills
49- L46	Mode of Charging Security
50- L47	Lien
51- P3	Department Seminar
52- L48	Pledge
53- L49	Mortgage
54- L50	Assignment
55- L51	Hypothecation
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins 28.08.2019
57-L53	Modernised Banking
58-L54	Core Banking
59-IT-II	Internal Test-II
60- L55	Home Banking
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Retail Banking
63- L58	Internet Banking
64- L59	Internet Banking
65- L60	Online Banking
66- L61	Online Banking
67- L62	Offline Banking
68- L63	Mobile Banking
69- L64	Electronic Fund Transfer
70- L65	ATM
71- L66	ATM
72- L67	Debit card
73- L68	Smart card
74-P4	College level meeting/ function
75- L69	Credit card E-Cash
76- L70	SWIFT
77- L71	RTGS
78- L72	Functions of Reserve Bank of India
79- L73	Allotting portion for Internal Test-III

	Internal Test III begins 27.10.2019
80- L74	Functions of Reserve Bank of India
81- L75	Method of Credit control
82-IT-III	Internal Test-III
83- L76	Methods of Credit control
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test 14.10.2019
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course "< Banking>"
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice II
Course Code	GMCO6A
Class	III year (2018-2019)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	



INCOME TAX, LAW & PRACTICE II

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of last heads of income.

INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems

Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .

3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 18.06.2018
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins 30.07.2018
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company

39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins03.09.2018
57-L53	Unit V -Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins08.10.2018
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem

84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test22.10.2018
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice II>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	Specific income chargeable under this head of income
CO3	Deductions allowable under the head income from other sources
CO4	Assessment of Individual –
CO5	Procedures for Assessment and PAN and return filing system
CO6	Assessment of Firms
CO7	Alternate minimum Tax on persons other than a company
CO8	Tax Deducted at source.
CO9	Computation of Total Income and Tax Liability Simple Problem

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Taxation
Course Code	JMCO4A
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus:

BUSINESS TAXATION

Unit I:indirect taxes-meaning-special features-merits and demerits-difference between direct and indirect taxes-major reforms in indirect taxes in India.

Unit II:central excise duty-types of excise duty-valuation of goods-clearance goods-exemptions from excise duty-procedure for assessment and payment of excise duty.

Unit III:customs act –objectives-levy and collections-types of customs duty—procedure for assessment and payment of customs duty-clearance of goods-warehousing provisions-duty drawback provisions.

Unit IV:service tax-meaning-persons liable to pay service tax-elements of service tax-taxable services-value of taxable service-different services on which tax is payable-service tax procedures.

Unit V: value added tax-meaning-objectives-merits-demerits-types-VAT rates-dealers liable to pay VAT-tamilnadu VAT. Simple problem only.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 18.06.2018
1-L1	Unit I: indirect taxes
2-L2	indirect taxes
3- L3	indirect taxes
4-L4	meaning-special
5-L5	features-merits and demerits-.
6-L6	difference between direct and indirect taxes
7-L7	difference between direct and indirect taxes
8-L8	difference between direct and indirect taxes
9-L9	difference between direct and indirect taxes
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	major reforms in indirect taxes in India
12-L11	major reforms in indirect taxes in India
13-L12	major reforms in indirect taxes in India
14-L13	Unit II: central excise duty
15-L14	central excise duty
16-L15	central excise duty
17-L16	central excise duty
18-L17	types of excise duty
19-L18	types of excise duty
20-L19	valuation of goods
21-L20	valuation of good
22-L21	valuation of good
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins 30.07.2018
24-L23	clearance goods-
25-L24	exemptions from excise duty
26-IT-1	Internal Test-I
27-L25	exemptions from excise duty
28-L26	exemptions from excise duty
29-L27	exemptions from excise duty
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	procedure for assessment and payment of excise duty
32- L30	procedure for assessment and payment of excise duty
33- L31	procedure for assessment and payment of excise duty
34-P2	College level meeting/Cell function
35- L32	Unit III: customs act.
36- L33	objectives
37- L34	duty drawback provisions

38- L35	levy and collections
39- L36	types of customs duty
40- L37	procedure for assessment and payment of customs duty-clearance of goods-warehousing provisions
41- L38	duty drawback provisions
42- L39	duty drawback provisions
43- L40	duty drawback provisions
44- L41	Unit IV: service tax-meaning
45- L42	persons liable to pay service tax-elements of service tax-
46- L43	taxable services-value of taxable service
47- L44	different services on which tax is payable
48- L45	different services on which tax is payable
49- L46	different services on which tax is payable
50- L47	taxable services
51- P3	Department Seminar
52- L48	Service tax procedures.
53- L49	Service tax procedures.
54- L50	Service tax procedures.
55- L51	Service tax procedures.
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins03.09.2018
57-L53	Taxable services
58-L54	Taxable services
59-IT-II	Internal Test-II
60- L55	Taxable services
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	value added tax-meaning
63- L58	value added tax-meaning
64- L59	value added tax-meaning
65- L60	value added tax-meaning
66- L61	Objectives
67- L62	Objectives
68- L63	Merits
69- L64	Demerits
70- L65	Types
71- L66	Types
72- L67	VAT rates
73- L68	VAT rates
74-P4	College level meeting/ function
75- L69	Dealers liable to pay VAT
76- L70	Dealers liable to pay VAT
77- L71	Dealers liable to pay VAT
78- L72	Tamilnadu VAT. Simple problem only.
79- L73	Allotting portion for Internal Test-III
	Internal Test III 08.10.2018
80- L74	Tamilnadu VAT. Simple problem only.
81- L75	Tamilnadu VAT. Simple problem only.

82-IT-III	Internal Test-III
83- L76	tamilnadu VAT. Simple problem only.
84- L77	Test Paper distribution and result analysis
85- L78	tamilnadu VAT. Simple problem only.
	Entering Internal Test-III Marks into University portal
86- L79	Model Test22.10.2018
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2019

Course Outcomes

Learning Outcomes	COs of the course “<business taxation>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

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- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law & Practice II
Course Code	SMCO6A
Class	III year (2019-2020)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus:

INCOME TAX, LAW & PRACTICE I

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems

Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 02.12.2019
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins 23.01.2020
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal

31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins 23.02.2020
57-L53	Unit V - Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem

76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins 23.03.2020
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test 23.04.2020
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice II>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	Specific income chargeable under this head of income
CO3	Deductions allowable under the head income from other sources
CO4	Assessment of Individual –
CO5	Procedures for Assessment and PAN and return filing system
CO6	Assessment of Firms
CO7	Alternate minimum Tax on persons other than a company
CO8	Tax Deducted at source.
CO9	Computation of Total Income and Tax Liability Simple Problem

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Marketing
Course Code	SACO21
Class	I year (2019-2020)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Semester Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand the meaning and importance of financial and marketing.
- To create an interest among students towards stock market investment.

Syllabus

Unit I: Marketing: Definition-objectives-micro and macro marketing-modern marketing concept-marketing in economics development.

Unit II: Functions of marketing: Marketing mix-market segmentation-market fargeting and positioning.

Unit III: Product planning: development-product line-product mix strategies-product life cycle-diversification-elimination-pricing strategies.

Unit IV: Marketing of consumer goods: Channels of distribution-types of channels –recent trends in marketing-online marketing-Tele-marketing-service marketing.

Unit V: International marketing: Importance-objectives-policies-import and export marketing-prohibited imports and exports-coping with global competition-export-import scene in India.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Unit I: Marketing: Definition
2-L2	objectives-micro and macro marketing
3- L3	modern marketing concept
4-L4	marketing in economics development.
5-L5	Unit II: Functions of marketing:
6-L6	Marketing mix
7-L7	Marketing mix
8- P1	Marketing mix
9- L8	Marketing mix
10- L9	Welcoming of First year and Inauguration of Commerce Association
11-L10	market segmentation-market targeting and positioning.
12-L11	market segmentation-market targeting and positioning.
13-L12	market segmentation-market targeting and positioning.
14-L13	Revision
15-L14	Revision
16-L15	Revision
17- L16	Revision
18- L17	Revision
19- L18	Revision
20- L19	Allotting porting for internal Test -I
21- L20	Unit III: Product planning:
	Internal Test I begins 23.01.2020
22- L21	Product planning
23- IT-1	Internal Test-I
24- L22	Product planning
25- L23	development-product
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	line-product mix strategies-
28- L26	line-product mix strategies-
29- L27	line-product mix strategies-
30- P2	College level meeting/Cell function
31-L28	product life cycle-diversification-
32-L29	product life cycle-diversification-
33-L30	product life cycle-diversification-
34- L31	product life cycle-diversification-
35- L32	elimination-pricing strategies.
36- L33	elimination-pricing strategies.
37- L34	elimination-pricing strategies.
38- L35	elimination-pricing strategies.

39- L36	elimination-pricing strategies.
40- L37	Unit IV: Marketing of consumer goods:
41- L38	Channels of distribution-types of channels
42-P3	Department Seminar
43- L39	Channels of distribution-types of channels
44- L40	Channels of distribution-types of channels
45- L41	Channels of distribution-types of channels
46- L42	Channels of distribution-types of channels
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins 23.02.2020
48- L44	recent trends in marketing-online marketing
49-IT-II	Internal Test-II
50-L45	recent trends in marketing-online marketing
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	recent trends in marketing-online marketing
53- L48	recent trends in marketing-online marketing
54- L49	recent trends in marketing-online marketing
55- L50	Tele-marketing-service marketing
56- L51	Tele-marketing-service marketing.
57- L52	Tele-marketing-service marketing
58- L53	Tele-marketing-service marketing
59-P4	College level meeting/ function
60- L54	Tele-marketing-service marketing
61- L55	Tele-marketing-service marketing
62- L56	Unit V: International marketing: Importance-
63- L57	objectives-policies
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins 23.03.2020
65- L59	import and export marketing
66- L60	prohibited imports and exports-coping with global competition-export-import scene in India
67-IT-III	Internal Test-III
68- L61	export
69- L62	import scene in India
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test 05.04.2020
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Learning Outcomes	COs of the course “<Marketing>”
CO1	Understand the marketing concepts and its evolution

CO2	Analyse the market based on segmentation, targeting and positioning
CO3	Know the consumer behaviour and their decision making process
CO4	Make decisions on product, price, promotion mix and distribution
CO5	Understand the rural markets and the contemporary issues in marketing
CO6	define bookkeeping and accounting
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Marketing
Course Code	SACO21
Class	I year (2019-2020)
Semester	Even
Staff Name	Dr.T.Stanely Davis Mani
Credits	4
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To understand the meaning and importance of financial and capital markets
- To create an interest among students towards stock market investment.

Syllabus

Unit I: Capital market in India: Financial market – structure, capital market – meaning, classification – primary and secondary – Indian securities market – government securities market (20 hours)

Unit II : Primary market: Methods of flotation of capital , public issue – IPO –FPO – Procedure of public issue – Book building process – Role of intermediaries – Private placement. (15 hours)

Unit III : Secondary market: Functions of stock exchange – Dematerialisation of securities – Depositories – Major stock exchanges in India – BSE – NSE – Listing – Online trading – Clearance and settlement – Rolling settlement – Investment Vs Speculation (15 hours)

Unit IV: Derivatives: Meaning – types of derivatives – Commodity Vs Financial Derrivatives – Forwards – Futures – Options – Trading mechanism – Commodity exchanges (15 hours)

Unit V: Regulatory Framework of stock exchanges: Securities contract (Regulation) Act (basics only) – Role and functions of SEBI –regulatory functions – development functions – Investor protection fund – purpose – operation.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Capital Market in India (Introduction)
2-L2	Capital Market in India (Introduction)
3- L3	Financial Market
4-L4	Financial Market
5-L5	Structure
6-L6	Structure
7-L7	Meaning of Capital Market
8- P1	Meaning of Capital Market
9- L8	Classification
10- L9	Welcoming of First year and Inauguration of Commerce Association
11-L10	Classification
12-L11	Classification
13-L12	Classification
14-L13	Primary and secondary
15-L14	Primary and secondary
16-L15	Primary and secondary
17- L16	Primary and secondary
18- L17	Government securities market
19- L18	Government securities market
20- L19	Allotting porting for internal Test -I
21- L20	Primary market.
	Internal Test I begins 23.01.2020
22- L21	Primary market.
23- IT-1	Internal Test-I
24- L22	Methods of flotation of capital, public issue
25- L23	IPO FPO Procedure of public issue Book building process Role of intermediaries private placement
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Secondary market: Function of stock exchange
28- L26	Dematerialisation of securities
29- L27	Depositories
30- P2	College level meeting/Cell function
31-L28	Major Stock exchanges in India
32-L29	BSE –settlement – Investment Vs Speculation
33-L30	NSE
34- L31	Listing

35- L32	Listing – Online trading – Clearance settlement – Rolling
36- L33	Derivatives: Meaning
37- L34	types of derivatives
38- L35	Commodity Vs Financial Derrivatives
39- L36	Forwards
40- L37	Futures Options
41- L38	Trading mechanism
42-P3	Department Seminar
43- L39	Commodity exchanges
44- L40	Regulatory Framework of stock exchanges:
45- L41	Securities contract (Regulation) Act (basics only)
46- L42	Role and functions of SEBI
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins23.02.2020
48- L44	Regulatory functions
49-IT-II	Internal Test-II
50-L45	Regulatory functions
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Regulatory functions
53- L48	Regulatory functions
54- L49	Regulatory functions
55- L50	Regulatory functions
56- L51	development functions
57- L52	development functions
58- L53	development functions
59-P4	College level meeting/ function
60- L54	Investor protection fund
61- L55	Investor protection fund
62- L56	Investor protection fund
63- L57	Investor protection fund
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins23.03.2020
65- L59	Purpose
66- L60	Purpose
67-IT-III	Internal Test-III
68- L61	Operation
69- L62	Operation
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test23.04.2020
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation

	Last Working day on 27.04.2020
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Course Outcomes

Learning Outcomes	COs of the course “<capital market>”
CO1	To explain Capital Market in India (Introduction)
CO2	IPO FPO Procedure of public issue Book building process Role of intermediaries private placement
CO3	Role and functions of SEBI
CO4	Understand the concept of Investor protection fund
CO5	Understand the provisions of agricultural income
CO6	Securities contract (Regulation) Act (basics only)
CO7	Government securities market
CO8	Securities contract (Regulation) Act (basics only)

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	G-Code GMCO11
Class	First Year 2015-2016
Semester	I odd
Staff Name	Miss G. Suguna
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

1. To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To knew about Accommodation Bill.
7. Learning Insurance Policy Method
8. To learned about single entry system
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transactions.

Syllabus:

Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting –

Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Odd Semester begins on 18/06/2015
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts
5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12-L12	Subsidiary books: Single column and double column cash book
13-L13	Subsidiary books: Three column cash book
14-L14	Subsidiary books: Three column cash book, Petty cash book
15-L15	Final accounts: Capital and revenue, simple problems
16-L16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries
17- L17	Final accounts – Advanced Problems
18- L18	Final accounts – Advanced Problems

19- L19	Bank reconciliation statement, causes, favorable balances and unfavorable balances
20- L20	Preparation of Bank reconciliation statement
21- L21	Preparation of Bank reconciliation statement
22- L22	Preparation of Bank reconciliation statement
23- L23	Rectification of errors. Types of errors
24- L24	Rectification of errors- before preparation of TB
25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26- L26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27- L27	Bill of exchange- meaning, features, advantages and types of Bills
28- L28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29-L29	Recording of bills transactions: Model entries – Simple Problems
30-L30	Bill of Exchange – Advanced Problems
31-L31	Bill of Exchange – Advanced Problems
32- L32	Insolvency of Acceptor
33- L33	Accommodation bills: Difference between Accommodation bill and Trade bill
34- L34	Accommodation bills - simple problems
35- L35	Accommodation bills-advanced problems
36- L36	Accommodation bills-advanced problems, insolvency of one party
37- L37	Depreciation- meaning, causes, different methods of providing Depreciation
38- L38	Straight line method-simple problems
39-L39	Straight line method-advanced problems
40- L40	Written down value method-simple problems
41- L41	Written down value method-advanced problems
42- L42	Annuity method, Insurance policy method
43- L43	Sinking fund method
44- L44	Sinking fund method
45- L45	Depreciation: Revaluation method Depletion method and machine hour method
46-L46	Depreciation: Revaluation method Depletion method and machine hour method
47-L47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48-L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50-L50	Net worth method: Advanced Problems
51-L51	Net worth method: Advanced Problems
52-L52	Conversion method-simple problem
53- L53	Conversion method-simple problem
54- L54	Conversion method-simple problem
55- L55	Conversion method – Advanced problems
56- L56	Revision : Final accounts
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange

59-L59	Revision : Depreciation
60- L60	Revision accommodation of bills
	Last working Day 29/10/2015

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I >”
CO1	Learn about accounting.
CO2	Learn about double entry system of Accounting.
CO3	Learn about bank Reconciliation Statement.
CO4	Learn about accounting Treatment.
CO5	Learn about depreciation
CO6	Learn about annuity Method
CO7	Learn about sinking Fund Method
CO8	Learn about insurance Policy Method
CO9	Learn about difference between Single entry and Double entry System.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	G-Code GMCO11
Class	First Year
Semester	I
Staff Name	Miss G. Suguna
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X12Hrs per Unit =60Hrs)	

Course Objectives:

1. To learned about functions of Accounting.
2. To understood about accounting Principles.
3. To study about subsidiary Books.
4. To learned about Bank Reconciliation Statement.
5. Discussing about Bills of Exchange.
6. To knew about Accommodation Bill.
7. Learning Insurance Policy Method
8. To learned about single entry system
9. To acquire conceptual knowledge of financial accounting.
10. To impart skills for recording various kinds of business transactions.

Syllabus:

Financial Accounting-I

Unit I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Odd Semester begins on 18/06/2014
2-L2	Definition-meaning, function of accounting, Branches of accounting
3- L3	Advantages and limitations of accounting, Book keeping and accounting users of accounting information
4-L4	Accounting principles and concepts, Accounting conventions, classification of accounts
5-L5	Double entry system of accounting , golden principles of accounting, Journalizing
6-L6	Preparation of ledger accounts
7-L7	Preparations of trial balance
8- L8	Advanced of problems - journal, ledger and trial balance
9- L9	Advanced of problems - journal, ledger and trial balance
10- L10	Subsidiary books: Purchases, Sales, Purchase return and sales return books
11-L11	Subsidiary books: Purchases, Sales, Purchase return and sales return books
12-L12	Subsidiary books: Single column and double column cash book
13-L13	Subsidiary books: Three column cash book
14-L14	Subsidiary books: Three column cash book, Petty cash book
15-L15	Final accounts: Capital and revenue, simple problems
16-L16	Final accounts: Adjustments, Adjusting entries, Closing entries and transfer entries

17- L17	Final accounts – Advanced Problems
18- L18	Final accounts – Advanced Problems
19- L19	Bank reconciliation statement, causes, favorable balances and unfavorable balances
20- L20	Preparation of Bank reconciliation statement
21- L21	Preparation of Bank reconciliation statement
22- L22	Preparation of Bank reconciliation statement
23- L23	Rectification of errors. Types of errors
24- L24	Rectification of errors- before preparation of TB
25- L25	Rectification of errors- after preparation of TB but before preparation of Final Accounts
26- L26	Rectification of errors- after preparation of TB but before preparation of Final Accounts
27- L27	Bill of exchange- meaning, features, advantages and types of Bills
28- L28	Important terms used in bill of exchange: Honoring and dishonoring of a bill, Renewal and retiring a bill
29-L29	Recording of bills transactions: Model entries – Simple Problems
30-L30	Bill of Exchange – Advanced Problems
31-L31	Bill of Exchange – Advanced Problems
32- L32	Insolvency of Acceptor
33- L33	Accommodation bills: Difference between Accommodation bill and Trade bill
34- L34	Accommodation bills - simple problems
35- L35	Accommodation bills-advanced problems
36- L36	Accommodation bills-advanced problems, insolvency of one party
37- L37	Depreciation- meaning, causes, different methods of providing Depreciation
38- L38	Straight line method-simple problems
39-L39	Straight line method-advance problems
40- L40	Written down value method-simple problems
41- L41	Written down value method-advanced problems
42- L42	Annuity method, Insurance policy method
43- L43	Sinking fund method
44- L44	Sinking fund method
45- L45	Depreciation: Revaluation method Depletion method and machine hour method
46-L46	Depreciation: Revaluation method Depletion method and machine hour method
47-L47	Single entry method- meaning ,features, statement of affairs Vs balance sheet
48-L48	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
49-L49	Net worth method: Preparation of statement and affairs and calculation of Profit or Loss
50-L50	Net worth method: Advanced Problems
51-L51	Net worth method: Advanced Problems
52-L52	Conversion method-simple problem
53- L53	Conversion method-simple problem
54- L54	Conversion method-simple problem

55- L55	Conversion method – Advanced problems
56- L56	Revision : Final accounts
57- L57	Revision : BRS and rectification of Errors
58- L58	Revision : Bill of Exchange
59-L59	Revision : Depreciation
60- L60	Revision : Accommodation of bills
	Last working Day 31/10/2014

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I >”
CO1	Learn about accounting.
CO2	Learn about double entry system of Accounting.
CO3	Learn about bank Reconciliation Statement.
CO4	Learn about accounting Treatment.
CO5	Learn about depreciation
CO6	Learn about annuity Method
CO7	Learn about sinking Fund Method
CO8	Learn about insurance Policy Method
CO9	Learn about difference between Single entry and Double entry System.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Marketing
Course Code	GACO11(Allied-I)
Class	First Year (2014-2015)
Semester	2
Staff Name	Mrs. RSD.Arockia Mary
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives

1. To know about the marketing knowledge among the students.
2. To acquire the promotional programme

Principles of Marketing:

Unit – I Meaning of Market – Classification of Markets – Marketing – Objects and Importance – Selling and Marketing – Types of Goods and Services – Marketing Concepts – Factors Influencing Marketing Concepts – Social marketing – Marketing Mix – Marketing Process – Is Marketing a science or an Art?

Unit – II Marketing Functions – Functions of Exchange – Buying – Assembling – Selling – Functions of Physical Supply – Storage – Transportation. Facilitating Functions – Financing – Risk – Bearing – Standardization – Market Information – Promotion.

Unit – III Product: What is Product? - Features of Product – Product Policy – Product Planning – Product Line – Product Mix – Product Mix Strategies – Product Innovation – Product Life Cycle.

Unit – IV Advertising: Basic features – Objective – Functions of Advertising – Advantages of Advertising – Kinds of Advertising – Objections against Advertising – Why and When do advertise? Selection of Advertising Media – Causes for Failure of Advertising.

Unit – V Promotional Programme Sales Promotions – Definitions – Purpose – Advantages – Kinds – Limitations – Sales Promotion Incentives for the Consumers – For the Dealers – For the Sales Force – Personal Selling – Objectives – Duties and Qualities of Good Salesman – Classification and Types of Customers.

Text Book:

1. Modern Marketing – Principles & Practices by R.S.N. Pillai & Bhagavathi – S. Chand & Co Ltd, New Delhi.
2. Philip Kotler – Marketing Management Practice – Hall of India Pvt Ltd, New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1-L1	Even Semester begin on 03/12/2014
2-L2	Unit-I Introduction to Marketing
3- L3	Classification of Markets
4-L4	Characteristics of marketing
5-L5	Objectives of marketing
6-L6	Importance of marketing
7-L7	Meaning of Buying and selling
8- P1	Types of marketing
9- L8	Types of goods and services
10- L9	Concept of market
11-L10	Factors influencing marketing concept
12-L11	Meaning of social marketing
13-L12	Meaning of marketing mix
14-L13	Marketing process
15-L14	Is marketing a science or art
	Unit-II marketing functions
16-L15	Functions of exchange
17-IT-1	Meaning of buying
18-L16	Meaning of assembling
19-L17	Importance of selling (Internal Test-I)
	Functions of physical supply
20-L18	Storage and transportation

21- L19	Facilitating functions
22- P2	Importance of financing
23-L20	Risk bearing
24-L21	Meaning of standardization
25-L22	Importance of standardization
26-L23	Meaning of market information
27-L24	Importance of market information
28-L25	Concept promotion
29-L26	Unit-III Meaning of product
30-L27	Importance of product
31-L28	Features of product
32-L29	Meaning of product policy
33-L30	Meaning of product planning
34- P3	Importance of product line
35-L31	Importance of product mix
36-L32	Product mix strategies
	[product innovations
37- L33	Meaning of product life cycle
38- IT-II	Stages of product life cycle
39-L34	Methods product mix strategies
40-L35	Product innovation techniques
	Unit-IV Advertising
41-L36	Meaning of advertising (Internal Test II)
42- L37	Features of advertising
43- L38	Objectives of advertising
44- P4	Functions of advertising
45-L39	Merits and demerits of advertising
46-L40	Importance of advertising
47-L41	Kinds of advertising
48-L42	Objections against advertising
49-L43	Why and when do advertise
50-L44	Selection of advertising media
	Techniques of advertising
51 L45	Importance of advertising media
52- L46	Merits and demerits of advertising media
53-IT-III	Causes for failure of advertising
54-L47	Successful advertisement media
55-L48	Unit-V promotional programmes (Internal Test_III)
	Meaning of sales promotion
56- MT	Definition of sales of promotion
57-MT	Purpose of sales promotion
58-MT	Characteristic of sales promotion
59- L49	Kinds of sales promotion
60-L50	Advantages and disadvantages of sales promotion
1-L1	Limitation of sales promotion

2-L2	Sales promotion incentives for the consumers
3- L3	Sales promotion incentives for the Dealers
4-L4	Sales promotion incentives for the sales force
5-L5	Meaning of personnel selling
6-L6	Revision
7-L7	Revision
8- P1	Model Test
9- L8	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Marketing>”
CO1	Understand the marketing concepts and its evolution
CO2	Analyse the market based on segmentation, targeting and positioning
CO3	Know the consumer behaviour and their decision making process
CO4	Make decisions on product, price, promotion mix and distribution
CO5	Understand the rural markets and the contemporary issues in marketing
CO6	define bookkeeping and accounting
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	E- Commerce
Course Code	GACO41
Class	II year
Semester	4
Staff Name	Mr.S.Immanuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course objectives:

1. To know about the e commerce concept among the students
2. To acquire the electronic data interchange concept and online shopping

Syllabus E- Commerce

Unit – I E-Business and E-Commerce: Introduction, Potential Benefits, Limitations, Classifications, Impact of E-Commerce on Business models E-Commerce Applications: Entertainment, E-Marketing, E-Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, E-Learning, and E-Shopping.

Unit – II Architecture Framework of E-Commerce: Application Services, Brokerage and Data management, Interface Layers, Secure Messaging, Middleware Services and Network Infrastructure. Security, Protocols: Open Systems Interconnection (OSI), TCP/IP, FTP, HTTP, SMTP, S-HTTP, SSL, NNTP, Messaging Protocols: Basic Mail Protocol, Security Enhanced Mail Protocol. Web Security Issues, Encryption Techniques: Symmetric and Asymmetric.

Unit – III Consumer Oriented E-Commerce Applications, Mercantile Process Model:

Consumer Perspective and Merchant’s Perspective Electronic Payment Systems: Advantages and risks, Types of payment System (Credit Cards, E-Cash, Smart-Cards)

Unit – IV Electronic Data Interchange: Non EDI System, Partial EDI System, Fully Integrated EDI System, Prerequisites for EDI, and Issues of EDI: Legal Issues, Security Issues, Privacy Issues.

Unit – V E-Marketing Techniques: Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-Mail, Chain letters, Applications

of 5P's (Product, Price, Place, Promotions, People) E-Advertising Techniques: Banners, Sponsorships, Portals, and Online Coupons.

Text and References Book:

1. E-Commerce: A managerial Perspective: Micheal Change, etc. A1
2. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control
3. Frontiers of Electronic Commerce: Ravi Kalakota & A.B. Whinston

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 03/12/2014
2	E-Business and E-Commerce Introduction
3	Potential Benefits
4	Limitations
5	Classifications
6	Impact of E-Commerce
7	Business Models
8	E-Commerce applications
9	Entertainment
10	E-Marketing
11	E-Advantages
12	Search Engines, E- Banking
13	Mobile Commerce
14	Online Trading, Clearing
15	E-Shopping
16	Architecture Framework of E-Commerce
17	Applications Services
18	Internal Test-I
19	Brokerage and Data Management
20	Interface Layers
21	Secure Messaging
22	Middleware services
23	Network Infrastructure
24	Test Paper distribution and result analysis
25	Security Protocols
26	Open Systems
27	Interconnections (OSI)
28	TCP/IP
29	FTP
30	HTTP
31	Cell function

32	SMTP
33	S-HTTP
34	SSL
35	NNTP
36	Messaging Protocols
37	Basic Mail Protocol
38	Security Protocols
39	Enhanced Mail Protocol
40	Web Security Issues
41	Internal Test II begins
42	Encryption Techniques
43	Symmetric and Asymmetric
44	Test Paper distribution and result analysis
45	Consumer Oriented
46	E-Commerce applications
47	Mercantile Process Model
48	Consumer Perspective and Merchant's Perspective
49	Electronic Payment Systems
50	Advantages and risks
51	Types of Payment System
52	Credit Card, E-Cash, Smart-Cards
53	Electronic Data Interchanges
54	Non EDI System
55	Partial EDI System
56	Fully Integrated EDI System
57	Prerequisites for EDI
58	Issue of EDI
59	Legal Issues
60	Security Issues
61	Privacy Issues
62	Search Engines
63	Directories
64	Registrations
65	Solicited Targeted E-Mails
66	Interactive Sites
67	Banners
68	Advertising
69	Spam Mails
70	E-Mail

71	Chain Letters
72	Applications of 5P's
73	Product
74	Internal Test III begins
75	Price
76	Place
77	Promotion
78	Test Paper distribution and result analysis
79	People
80	E-Advertising
81	Types of E-Marketing
82	Banners
83	E-Advertising and E-marketing
84	Sponsorships
85	Portals
86	Online Coupons
87	Portals and Online Coupons
88	Revision
89	Model Test
90	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<E-COMMERCE>”
CO1	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO2	Use of Management Information System (MIS) at various levels of management
CO3	Understand the concepts, structure, types and Digital Payment Systems.
CO4	Understand evolution of internet, its application and its basic services in marketing

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -II
Course Code	GMCO6A
Class	III year (2018-2019)
Semester	Even
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course objective:

1. To know about the taxation system in India
2. To provide knowledge about tax filing system.

Syllabus INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems Unit

III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns

30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit V -Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem

71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head “Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

Blended Learning

: using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com -A
Course Name	Financial Accounting-I I
Course Code	GMCO21-Core-II (Part-III)
Class	First Year (2014-2015)
Semester	II
Staff Name	Mrs.K.Nishanthini
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs	

Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)

Course Objectives

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

Average Due Date – Account Current.

Unit V

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain& K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin on 03/12/2014
2	Consignment- definition, meaning, features. Difference consignment & sales
3	Imported towns in consigned , preparation of account sales
4	Accounting of consigned transaction-model of journal entries in the book of both the parties
5	Contingent a/c simple problem
6	Values of unsold stock- receiving and non-receiving references
7	Contingent- cost price with stock valuables
8	Contingent- cost price with stock valuables
9	Contingent cost price –invoice price method

10	Contingent-cost price-simple problems
11	Contingent-cost price-simple problems
12	Contingent-cost price-advanced problem
13	Contingent-cost price-advanced problem
14	Contingent-cost price-advanced problem
15	Contingent-cost price-advanced problem
16	Review consigned-precious question paper
17	Joint venture- meaning, features
18	Joint venture VS partnership, JV V/S consignment
19	Accounting of JV transaction – different methods
20	Separate set of books- model journal entries
21	JV-Simple problems
22	JV-Simple problems
23	JV-Advance problems
24	JV-Advance problems
25	Separate entry book not kept-model entries
26	Separate entry book not kept-model entries
27	Separate entry book not kept-simple problems
28	Separate entry book not kept-simple problems
29	Internal Test-I
30	Separate entry book not kept-simple problems
31	Memorandum JV method. Simple problems
32	Memorandum JV method. Simple problems
33	Routine- precious year question papers
34	Accounts of non -trading concern-meaning, regulation
35	Preparation of receipt & payment
36	Difference between receipt and payment & income and expenditure
37	Calculation amount to the debited to income and expenditure for some specified expenses
38	Calculation of income the evaluated to income and expenditure
39	Preparation of R&P,I&E, B/S
40	Preparation of R&P,I&E, B/S
41	Preparation of R&P,I&E, B/S
42	Preparation of R&P,I&E, B/S
43	Preparation of R&P,I&E, B/S
44	Preparation of R&P,I&E, B/S
45	Internal Test-II
46	Previous question paper
47	Average due date: meaning, practiced users

48	Calculated average due date have and its bank in difference installment
49	Calculated average due date have and its bank in difference installment
50	Calculated average due date have and its bank in difference installment
51	Calculation of average due date: where amount is rent in a single installment
52	ADD- simple problems
53	ADD-simple problems
54	Account current- meaning ADOVS accountant
55	Preparation account cart- product method
56	Preparation account cart- product method
57	Preparation account cart-red ink interest
58	Preparation account cart-epoque the interest
59	Preparation account cart-epoque the interest
60	Preparation account cart-varying realizing method
61	Preparation account cart-invest table method
62	Internal Test-III
63	Voyage Account Meaning
64	Preparation of Voyage Account procedure
65	Voyage Account basic problems
66	Voyage Account basic problems
67	Insurance claim: -fire insurance claim – meaning
68	important term, average clause
69	Calculation claim-when GP rate is grew
70	Calculation claim – when GP rate is not grew
71	Calculation claim- overvaluation & know value of stock
72	Calculation claim- overvaluation & know value of stock
73	Loss of profit previous year – basic problem
74	Loss of profit previous year – basic problem
75	Review of previous year question papers
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting - II>”
CO1	Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
CO2	Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture
CO3	Understand the meaning and features of Non-Profit Organisations
CO4	Learn to prepare Receipts & Payment Account, Income & Expenditure Account and
CO5	Balance Sheet for Non-Profit Organizations.

CO6	To record the average due date
CO7	To record the account current
CO8	To prepare Insurance claims with various methods
CO9	To prepare self balancing and sectional balancing in Insurance

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Management
Course Code	GMCO12-Core-I(Part-III)
Class	First Year (2014-2015)
Semester	2

Staff Name	K.JasmineThangamani
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives:

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Business Management

Unit I Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II Planning and Decision making- Planning-Importance of planning-Process of planning types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)- Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.

Unit III Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination- Control-nature-Basic control process-Control techniques (Traditional and Nontraditional)- Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Management, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson's India Education Services Pvt. Ltd.

Course Calendar

Hours	Class Schedule
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Allotment	
1	Even Semester begin on 03/12/2014
2	Introduction to management, Meaning and definition of management-
3	Functions of management
4	Managerial skills
5	Levels of management
6	Roles of manager
7	Management as a science or art
8	Management as a science or art
9	contributions to management by F.W.Taylor,
10	Henry Fayol, Elton Mayo and Peter.F.Drucker
11	Planning and Decision making
12	Planning
13	Importance of planning
14	Process of planning
15	Types of planning
16	methods Objectives
17	Policies
18	Procedures
19	Internal Test-I
20	Strategies and Programmes
21	Obstacles to effective planning.
22	Test Paper distribution and result analysis
23	Decision making
24	Types of decisions
25	Process of decision making
26	Decision tree
27	Organising , Organisation, importance
28	Principles of organizing
29	Organisational structure-Line
30	and functional
31	Organisation charts and manuals.
32	Departmentation
33	Cell function
34	Bases, span of management.
35	Delegation
36	Meaning and definition
37	Principles of delegation
38	Internal Test II begins
39	Centralisation and Decentralisation
40	Centralisation and Decentralisation
41	Test Paper distribution and result analysis
42	Directing, Importance
43	Principles of Directing
44	Motivation

45	Theories of motivation
46	Maslow, Herzberg Theories.
47	Communication
48	Process
49	Barriers to effective
50	Communication
51	Leadership
52	Definition, Styles of Leadership
53	Co-ordination Introduction
54	Importance
55	Requirements of effective coordination
56	Control Meaning
57	Control-nature-Basic control process
58	Control techniques (Traditional and Nontraditional)
59	Scope of Control
60	Elements of Control
61	Purpose of Controlling
62	Control Basic control process
63	Use of computers in Management Information system
64	Co-ordination Meaning Definition
65	Co-ordination Scope & Importance
66	Co-ordination Requirements
67	Internal Test II begins
68	Effective tools of Co-ordination
69	Revision
70	Test Paper distribution and result analysis
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Principles of Management>”
CO1	Define management, it’s five basic functions, and skills Describe the three contemporary management theories and how each address the rapid pace of change in business today
CO2	Explain the relationship between strategic, tactical and operational plans Describe the purpose of a SWOT analysis
CO3	Explain the organizing process

	Identify the stages of team development
CO4	Explain the Direction function Identify the relationship between behaviors and motivation
CO5	Define controlling and explain its importance as a management function Explain the nature and importance of coordination
CO6	Distinguish between management and leadership roles and the priorities of each Explain the concept of continuous change and its impact on change management Identify the impact of continuous change on a manager's role as leader
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	GMCO41
Class	II year
Semester	4
Staff Name	Dr. Koil Samuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives:

1. To know about financial accounts concept and usage.
2. To acquired knowledge of Dissolution of a Firm

Syllabus **Advanced Financial Accounting – II**

Unit – I Contract Account – Work Uncertified – Work certified – Work in Progress – Profit on Completed contracts – Profit on Income Contracts – Contracts – Cost plus Contract – Farm Accounting.

Unit – II Partnership account – Partner’s Capital and Current account – Profit and loss Appropriation account.

Unit – III Admission of the Partner – New ratio – Gaining ratio – treatment of goodwill – revaluation account – Memorandum revaluation account – Balance Sheet after Adjustment.

Unit – IV Retirement of a Partner – Sacrificing ratio – Settlement of retiring Partners loan account – death – Joint Life Policy – Settlement of executor’s account – Amalgation – Sale of Partnership firms.

Unit – V Dissolution of a Firm – realization account – Conversion of a firm into a Company – Insolvency of a Partner – two Partners, Garner Vs Murray, Insolvency of all Partners. Gradual

relation of assets – Piece meal distribution – Proportionate Capital method – Maximum Loss Method.

Text & Reference Books:

1. Advanced Accountancy – S.P. Jain & K.L. Narang – Kalyani Publishers, New Delhi.
2. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy – M.C. Shukla and T.S. Grewal – Sultan Chand & Co, New Delhi.
4. Advanced Accountancy – Dr. M. A. Arulanandam & K.S. Raman – Himalaya Publishing House, Mumbai.
5. Advanced Accountancy, S.P. Jain & K.L. Narang. Kalyani Publishers. NBew Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 03/12/2014
2	Contract Account Introduction
3	Complete Contract Problem
4	Complete Contract Problem
5	Incomplete contract problem
6	Incomplete contract problem
7	Incomplete contract problem
8	Incomplete contract problem
9	Incomplete contract problem
10	Incomplete contract problem
11	Incomplete contract problem
12	Incomplete contract problem
13	Cost Plus Contract Problem
14	Cost Plus Contract Problem
15	Cost Plus Contract Problem
16	Cost Plus Contract Problem
17	Form Accounting Introduction
18	Form Accounting Problem
19	Form Accounting Problem
20	Form Accounting Problem
21	Partnership Account Introduction
22	Partnership Deed Types of Partner
23	Internal Test-I

24	Partners' Capital Accounts Problem
25	Partners' Capital Accounts Problem
26	Test Paper distribution and result analysis
27	Partners' Capital Accounts Problem
28	Partners' Capital Accounts Problem
29	Profit & Loss Appropriation Account Problem
30	Profit & Loss Appropriation Account Problem
31	Profit & Loss Appropriation Account Problem
32	Profit & Loss Appropriation Account Problem
33	Profit & Loss Appropriation Account Problem
34	Profit & Loss Appropriation Account Problem
35	Cell function
36	Admission of a Partner Introduction
37	General Reserve Account
38	Ratio
39	Ratio
40	Ratio
41	Treatment of Goodwill
42	Treatment of Goodwill
43	Treatment of Goodwill
44	Revaluation Accounts
45	Revaluation Accounts
46	Revaluation Accounts
47	Internal Test II begins
48	Admission of a Partner Advance Problem
49	Admission of a Partner Advance Problem
50	Test Paper distribution and result analysis
51	Admission of a Partner Advance Problem
52	Admission of a Partner Advance Problem
53	Admission of a Partner Advance Problem
54	Admission of a Partner Advance Problem
55	Retirement of a Partner
56	Sacrificing ratio
57	Retirement of a Partner Advanced Problem
58	Retirement of a Partner Advanced Problem
59	Retirement of a Partner Advanced Problem
60	Joint Life Policy Problem
61	Joint Life Policy Problem
62	Joint Life Policy Problem

63	Settlement of executors Account
64	Settlement of executors Account
65	Amalgamation of a Partner
66	Amalgamation of a Partner
67	Amalgamation of a Partner
68	Amalgamation of a Partner
69	Sale of Partnership firms Problem
70	Sale of Partnership firms Problem
71	Sale of Partnership firms Problem
72	Dissolution of a Firm Introduction
73	realization account Problem
74	realization account Problem
75	Conversion of a firm in to a company
76	Conversion of a firm in to a company
77	Insolvency of a Partner
78	Insolvency of a Partner
79	Internal Test III begins
80	Garner vs sumuray Modal
81	Garner vs sumuray Modal
82	Test Paper distribution and result analysis
83	Piece meal distribution
84	Piece meal distribution
85	Piece meal distribution
86	Capital Method
87	Maximum loss method
88	Maximum loss method
89	Model Test
90	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<ADVANCED FINANCIAL ACCOUNTING-II>”
CO1	1. Student can able to make necessary journal entries in the books of record under hire purchase method.
CO2	2. Able to maintain royalty and joint venture accounts.

CO3	3. Easily examine the dissolution of partnership.
CO4	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
CO5	Prepare financial accounts for partnership firms in different situations of admission,
CO6	retirement, death and insolvency of the partners.
CO7	<input type="checkbox"/> <input type="checkbox"/> Prepare financial statements for partnership firm on dissolution of the firm.
CO8	<input type="checkbox"/> <input type="checkbox"/> Employ critical thinking skills to understand the difference between the dissolution of the
CO9	firm and dissolution of partnership.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014 – 15)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO42 – CORE 9
Class	II year
Semester	4
Staff Name	Dr.S.Daniel David Annaraj
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course objectives:

1. To know about the knowledge of business statistics
2. To acquired knowledge of application of business statistics.

Syllabus Business Statistics

Unit – I Definition of statistics – Importance – Application – Limitations and Distrusts of Statistics – Statistical survey - Planning and design of survey – Collection of Data – Primary and Secondary data – Questionnaire and Schedule – Sampling design – Types of Samples – Classification of data – Tabulation and Presentation of data – Diagrams – Two and three dimensional.

Unit – II Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Variance – Co- efficient of Variation – skewness – Kurtosis – Moments.

Unit – III Correlation – Meaning – types – Scatter diagram – Karl person’s Co – efficient of correlation – Rank correlation – Concurrent deviation method. Regression analysis – Uses – Methods of Studying regression – Regression lines.

Unit – IV Probability – Meaning – Usefulness – dependent and independent events – mutually exclusive events – simple and compound events – addition theorem – multiplication theorem – problems.

Unit – V Index numbers – Meaning – Construction of index numbers – its problems – methods of Construction – test of Consistencies – fixed base – chain base – consumer price index – Problems. Analysis of time series – trend seasonal and cyclical variations – Irregular

fluctuations – Methods of Measurements – graphic method – Moving average method of least square – problems.

Text Books:

1. Statistical Method – Dr. S. P. Gupta – Sultan Chand & Sons, New Delhi.

Books for Reference:

1. Statistics – theory and Practice – R.S.N Pillai & Bhagavathi, S.S. Chand & Co.
2. Business Statistic – M. Willson, Himalaya Publishing House, Mumbai.

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 03/12/2014
2	Statistics: Definition, Importance, Applications, Limitations
3	Planning and designing statistical survey, execution of survey
4	Collection of data- Primary & Secondary data, Collecting primary data - method
5	Secondary data- sources of secondary data. Census vs sampling
6	Sampling method – classification and tabulation of data
7	Diagrammatic And graphical presentation of data
8	Mean – meaning and calculation of mean, Individual observation, discrete series
9	Mean – continuous series, short cut method etc.
10	Median – Individual observation & discrete series
11	Median – Continuous series & open ended class
12	Quartile - Individual observation, discrete series and Continuous series
13	Decile- Individual observation, discrete series & Continuous series
14	Percentile- Individual observation, discrete series & Continuous series
15	Mode – Individual observation & discrete series
16	Mode – Continuous series
17	Mode – Continuous series
18	Internal Test-I
19	Mode – grouping & analysis table
20	Mean, Median & Mode Advanced problems
21	Test Paper distribution and result analysis
22	Mean, Median & Mode Advanced problems
23	Geometric Mean - Individual observation, discrete series & continuous series
24	Harmonic Mean - Individual observation, discrete series & continuous series
25	Application of Geometric Mean & Harmonic Mean
26	Dispersion – Absolute measure & relative measure, Range & coefficient of range
27	Quartile deviation & coefficient of Quartile deviation
28	Mean deviation about mean & coefficient of Mean deviation
29	Mean deviation about median & coefficient of Mean deviation
30	Standard deviation - Individual observation & discrete series

31	Standard deviation - continuous series, Coefficient of variation
32	Skewness – Karl Pearson’s coefficient of Skewness
33	Cell function
34	Skewness – Bowley’s coefficient of Skewness
35	Skewness –Advanced problems
36	Skewness –Advanced problems
37	Correlation – meaning, types.
38	Correlation – Karl Pearson’s coefficient of Correlation
39	Correlation – Karl Pearson’s coefficient of Correlation
40	Correlation – Spearman’s rank Correlation
41	Correlation – Spearman’s rank Correlation
42	Correlation – concurrent deviation method
43	Internal Test II begins
44	Regression analysis – meaning, uses, correlation Vs regression
45	Regression analysis – regression equations, least square method
46	Test Paper distribution and result analysis
47	Regression analysis – regression equations, least square method
48	Deviation taken from actual mean and assumed mean
49	Deviation taken from actual mean and assumed mean
50	Indexed numbers – meaning, types, problems etc.,
51	Methods – unweighted Index number – Simple aggregative method, Simple Average of Relatives
52	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
53	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
54	Method – Marshall – Edgeworth Method, Kelly’s Method
55	Weighted Average of relatives method
56	Quantity or Volume Index number, Value Index number
57	Test of Adequacy – Time Reversal Test and Factor Reversal Test
58	Test of Adequacy – Time Reversal Test and Factor Reversal Test
59	Chain Index Number
60	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
61	Time series - meaning, importance & components of time series
62	Measurement of trend – graphic method & semi average method
63	Measurement of trend – moving average method
64	Measurement of trend – moving average method
65	Measurement of trend – method of least square
66	Measurement of trend – method of least square
67	Internal Test III begins
68	Measurement of Seasonal variation – Simple average method
69	Probability – Important terms in Probability
70	Test Paper distribution and result analysis
71	Addition theorem and the multiplication Theorem
72	Addition theorem and the multiplication Theorem
73	Bayes theorem

74	Model Test
75	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
CO2	2. Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
CO3	3. Student will able to interpret the meaning of the calculated statistical indicators
CO4	4. Student will able to choose a statistical method for solving practical problems
CO5	5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
CO6	6. Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques

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HOD Signature

Staff Signature

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St. John's College, Palayamkottai.

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Taxation
Course Code	GACO3A
Class	II year
Semester	Odd
Staff Name	Dr.D.Ponrani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course objective:

3. To know about the indirect taxation system in India.
4. To provide knowledge about tax filing system

Syllabus Indirect Tax

Unit – I Indirect taxes – Meaning – Special Features – Merits – demerits – Major – reforms in indirect taxation in India.

Unit – II Central Excise Act 1944 – basis condition for excise liability – taxable event – types of excise duty – excisable goods – related buyer – Manufacture – Processes amounting to

Manufacture – rules for classification – rules for valuation – transaction value – Inclusions and exclusion.

Unit – III Customs Act 1962 – Nature of Customs duty – taxable event – territorial waters of India – Indian customs waters – types of Customs duty – Customs value – Inclusions and Exclusion.

Unit – IV Value Added Tax (VAT) – Meaning – Special Features – Need and Mechanism.

Unit – V Service Tax – Meaning – Need – Persons to Whom Service Tax is Charged – Classifications.

Text Books:

1. Indirect Taxation – Dr.Balachandran, Sultan.
2. Central Exercise – V.S. Datey, Taxman Publication
3. Indirection Taxes – V.S. Datey, Taxman Publication
4. Central Excise for Small Scale Industries – Gopinathsarangi
5. Job Work for central excercise – B.N. Gururaj
6. A Hand book for Service tax – C. Parthasarathy&SanjeevAgarwal
7. Customs Law Manual – R.K. Jain
8. Customs Tariff of India – R.K. jain

Course Calendar

Hour allotment	Class schedule
1	Even Semester begin on 03/12/2014
2	Introductions
3	Indirect taxes
4	Types of Indirect taxes
5	Special features
6	Merits
7	Demerits
8	Merits and Demerits
9	Types
10	Major reforms
11	Indirect taxation in India
12	Central excise introduction
13	Meaning
14	Central excise
15	Central excise definitions

16	Central excise act 1944
17	Basis condition for Excise liability
18	Taxable event
19	Types of excise duty
20	Revision
21	Revision
22	Internal Test I begins
23	Excisable
24	Assignment on Internal Question
25	Test Paper distribution and result analysis
26	Excisable goods
27	Related buyers
28	Manufacture
29	Processes amounting
30	Futures of process amounting
31	Processes amounting to Manufacture
32	Rules for valuation
33	Scope of Valuation
34	Transaction value
35	Inclusions
36	Exclusion
37	Inclusions and Exclusion
38	Meaning of Customer
39	Definition for Customer
40	Customs act 1962
41	Nature of Customs Duty
42	Revision
43	Revision
44	Internal Test II begins
45	Taxable event
46	Territorial water
47	Test Paper distribution and result analysis
48	Assignment on Internal Question
49	Water of Indian
50	Indian customs
51	Class test
52	Importance of Customs
53	Difference between Customs
54	Types of Customs duty

55	Customs value
56	Inclusions
57	Types of Inclusions
58	Exclusion
59	Futures of Exclusion
60	Inclusions and Exclusion
61	Introductions
62	Value of Added
63	Value taxes
64	Meaning
65	Definition
66	Features of Value Added taxes
67	Concept of Taxes
68	Difference in VAT
69	Vat meaning
70	Special features
71	Need
72	Mechanism
73	Class test
74	Meaning of Services
75	Service tax
76	Definition
77	Need
78	Persons to Whom
79	Revision
80	Revision
81	Internal Test III begins
82	Service tax is Charged
83	Classification of Service Tax
84	Test Paper distribution and result analysis
85	Assignment on Internal Question
86	Revision
87	Revision
88	Revision
89	Model test
90	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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Extension activity : Motivate student to take classes for school students.

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Principal

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting- II
Course Code	GMCO61
Class	I year (2014-2015)
Semester	6
Staff Name	S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

1. To know the preparation of liquidator's final statement of accounts.
2. To prepare the final accounts of banking company in a schedule form
3. To train the students to prepare final accounts under double account system.

Syllabus Corporate Accounting-II

Unit I:Introduction- Liquidator's final statement of accounts. **(13hours)**

Unit II: Holding companies- minority interest – capital profits cost of control or goodwill - Preparation of Consolidated balance sheet.

Unit III: Accounts of Banking Companies –format of balance sheet and profit and loss account as per 29 of banking regulation Act

Unit IV: Double Account System- meaning differences between double account and single account system- difference between Double account- and double entry system- preparation of final Accounts base disposal of surplus calculation of reasonable return – replacement of assets

Unit V Accounting ratios- responsibility accounts- human resource accounting

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy&A.Murthy, Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.

3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Unit I:Introduction- Liquidator's final statement of accounts.
2-L2	Meaning and definition of liquidation
3- L3	Importance of liquidation
4-L4	Types of liquation
5-L5	Meaning of winding up of the companies
6-L6	Compulsory winding up of the companies
7-L7	Accounting treatment of compulsory winding up
8-L8	Voluntary winding up of the company
9-L9	Accounting treatment of the voluntary winding up
10-P1	Commerce Association Meet
11-L10	Format of liquidator final account
12-L11	Differences between liquidator's final statement and final Account
13-L12	Simple problems
14-L13	Unit II: Holding companies-
15-L14	Meaning and definition of holding company and subsidiary company
16-L15	Term of holding company
17-L16	Distinguish between Holding company and subsidiary company
18-L17	Important profits of Holding and subsidiary company
19-L18	Capital profit
20-L19	Revenue profit
21-L20	Minority interest meaning and term of minority and specimen form of minority
22-L21	Minority interest meaning and term of minority and specimen form of minority
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple calculation of minority interest
25-L24	Capital profits cost of control or goodwill
26-IT-1	Internal Test-I
27-L25	Define Goodwill , general reserve, etc
28-L26	Preparation of Consolidated balance sheet.
29-L27	Simple problem
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: Accounts of Banking Companies – Meaning and definition of Banking companies
32- L30	Preparation of different schedule
33- L31	Explanation regarding the profit and loss account
34-P2	College level meeting/Cell function

35- L32	Explanation regarding the profit and loss account
36- L33	Schedule 13-16
37- L34	Explanation regarding the preparation of Balance sheet
38- L35	Schedule 1 to 5
39- L36	Schedule 6- 12
40- L37	format of balance sheet and profit and loss account as per 29 of banking regulation Act
41- L38	Simple problem on profit and loss account
42- L39	Simple problem on balance sheet only
43- L40	Simple problem of the preparation of the balance sheet in banking regulation Act
44- L41	Unit IV: Double Account System- meaning
45- L42	Differences between double account and single account system
46- L43	Difference between Double account- and double entry system-
47- L44	Preparation of final Accounts base disposal of surplus
48- L45	Calculation of reasonable return
49- L46	Replacement of assets
50- L47	Different types of accounting ratios
51- P3	Department Seminar
52- L48	Profitability ratios
53- L49	Solvency ratio
54- L50	Simple problem
55- L51	Simple problem
56-L52	Simple problem
	Internal Test II begins
57-L53	Advantages and dis advantages
58-L54	Types of responsibility accounting
59-IT-II	Internal Test-II
60- L55	Classifications of responsibility accounting
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Responsibility accounts- meaning and definition of responsibility accounting
63- L58	Scope and objective of responsibility accounting
64- L59	Limitation of responsibility accounting
65- L60	Simple problem
66- L61	Simple problem
67- L62	Simple problem
68- L63	Human resource accounting Meaning and definition of Human resource accounting
69- L64	Advantages and dis advantages of HRA
70- L65	Methods of valuation of Human resource
71- L66	Process of Human resource accounting
72- L67	Causes of Human resource accounting
73- L68	Causes of Human resource accounting
74-P4	College level meeting/ function

75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
CO1	Distinguished between voluntary windup and compulsory windup
CO2	Calculation of minority interest
CO3	Valuation of goodwill and types of goodwill
CO4	Valuation of shares and types of shares
CO5	Explain responsibility account
CO6	Human resource account
Experimental Learning	
EL1	Winding up of the company
EL2	Comparison of Liquidators Final Accounts and statement of Accounts
EL3	Type of goodwill is compared with the characteristics of domestic pet

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	GMCO62
Class	III Year (2014-15)
Semester	6
Staff Name	Dr.J.Kamala Juliet Isaac
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To familiarize the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus Management Accounting

Unit-I-Management Accounting-Meaning-Definition- Objectives-Nature, Scope, function – management accounting Vs. financial accounting-Management Accounting Vs .Cost accounting-advantages-limitations of management accounting.

Unit-II- Fund flow and cash flow analysis- Meaning- difference between fund flow statement and cash flow statement-funds-preparation of fund flow statement and cash flow statement.

Unit-III- Marginal Costing- meaning-features- assumptions-contribution p/v ratio- CVP analysis –Break even analysis- Assumption- advantages- limitations- margin of safety.

Unit-IV-Standard costing- meaning of standard cost and standard costing ,standard costing and Budgetary control-advantages and limitations –analysis of variances –Direct material, standard labour and overhead.

Unit-V-Budget and Budgetary control-meaning of Budget, budgeting and budgetary control-objectives-features-advantages- limitations- flexible budget- cash budget- production budget-purchase budget- sales budget.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Unit-I-Management Accounting-Definition and objectives
2-L2	Nature of the management accounting
3- L3	Scope of management accounting
4-L4	Functions of management accounting
5-L5	Management Accounting Vs. Financial Accounting
6-L6	Management Accounting Vs. Cost Accounting
7-L7	Advantages and limitations of Management accounting
8-L8	Revision
9-L9	Unit-II-Fund flow Analysis-meaning and dif. Between Fund flow and cash flow
10-P1	Commerce Association Meet
11-L10	Fund flow statement –problems in schedule of changes in working capital
12-L11	Fund flow statement –problems in schedule of changes in working capital
13-L12	Problems in fund from operations
14-L13	Problems in fund from operations
15-L14	Problems in fund from operations
16-L15	Problems in fund flow statement
17-L16	Problems in fund flow statement
18-L17	Problems in fund flow statement
19-L18	Cash Flow statement –Specimen
20-L19	Problems in statement of profit and loss
21-L20	Problems in statement of profit and loss
22-L21	Problems in statement of profit and loss

23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in cash from operations
25-L24	Problems in cash from operations
26-IT-1	Internal Test-I
27-L25	Problems in cash from operations
28-L26	Problems in cash flow statement
29-L27	Problems in cash flow statement
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problems in cash flow statement
32- L30	Unit –III-Marginal costing-Meaning
33- L31	Features of marginal costing
34-P2	College level meeting/Cell function
35- L32	Assumptions of marginal costing
36- L33	Contributions, P/V Ratio analysis-Problems
37- L34	Contributions, P/V Ratio analysis-Problems
38- L35	Contributions, P/V Ratio analysis-Problems
39- L36	Cost Volume Profit analysis-Problems
40- L37	Cost Volume Profit analysis-Problems
41- L38	Cost Volume Profit analysis-Problems
42- L39	Break even analysis-Problems
43- L40	Break even analysis-Problems
44- L41	Advantages and limitations of marginal costing
45- L42	Margin of safety-problems
46- L43	Margin of safety-problems
47- L44	Unit-IV-Standard costing-Meaning of cost and standard costing
48- L45	Standard costing and budgetary control
49- L46	Analysis of Variance –problems
50- L47	Analysis of Variance –problems
51- P3	Department Seminar
52- L48	Direct material-Problems
53- L49	Direct material-Problems
54- L50	Direct labour –Problems
55- L51	Direct labour –Problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Overhead problems
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Unit –V-Budget and budgetary control-meaning of budget
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Budgeting and budgetary control
63- L58	Objectives and features of budgetary control

64- L59	Advantages and limitations of budgetary control
65- L60	Flexible budget –problems
66- L61	Flexible budget –problems
67- L62	Flexible budget –problems
68- L63	Flexible budget –problems
69- L64	Flexible budget –problems
70- L65	Cash budget-problems
71- L66	Cash budget-problems
72- L67	Cash budget-problems
73- L68	Cash budget-problems
74-P4	College level meeting/ function
75- L69	Cash budget-problems
76- L70	Purchase budget- problems
77- L71	Purchase budget- problems
78- L72	Purchase budget- problems
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Production budget –problems
81- L75	Production budget –problems
82-IT-III	Internal Test-III
83- L76	Sales budget-problems
84- L77	Test Paper distribution and result analysis
85- L78	Sales budget-problems
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “Management Accounting”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.
CO2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.
CO3	Apply management accounting and its objectives in facilitating decision making.
CO4	Prepare analyses of various special decisions, using relevant

	management techniques.
CO5	Apply and analyze different types of activity-based management tools through the preparation of Budget.
CO6	Analyze cost-volume-profit techniques to determine optimal managerial decisions.
CO7	Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
CO8	Calculate various accounting ratios, reports and relevant data.
CO9	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.
CO10	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO11	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Industrial Law
Course Code	GMCO63
Class	III year (2014-2015)
Semester	Even
Staff Name	Dr.G.Koilsamuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	

Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015)

Model Test: 3 Hrs (16.04.2015)

Dept. Meetings-2 Hrs

College Meetings-2 Hrs

Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course Objectives

- To know about the rules and regulation to run a business in globally

Syllabus -Industrial Law

Unit I : The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II: Workmen’s compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III: Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986

Unit V: The Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text & Reference Books:

1. N.D.Kapoor, Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw hill Publications

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 03/12/2014
2	Unit - I Introduction
3	The factories Act 1948
4	Definition
5	Provision for health
6	Welfare

7	Provision for safety
8	Approval of factories
9	Licensing of factories
10	Registration of factories
11	Inspecting staff
12	Duties of occupiers
13	Provision for occupiers of duties
14	Working hours
15	Certifying surgeons
16	Employment of young persons and women
17	Annual leave with wages
18	Penalties and Procedure
19	Revision of full unit
20	Internal Test-I
21	Unit - II Introduction
22	Workmen's compensation Act 1923
23	Test Paper distribution and result analysis
24	Definition
25	Scope and coverage of the Act
26	Types of disablement
27	Personal injury by accident
28	Compensation of workmen - employer's liability
29	Liability for occupational disease
30	Amount of compensation
31	Arises out and in course of employment
32	Theory of national extension
33	Methods of calculating monthly wages
34	Distribution of compensation
35	Penalty for default
36	Notice and claim
37	Revision of full unit
38	Unit - III Introduction
39	Unit - III Industrial disputes Act - 1947
40	Meaning Definition
41	Objectives
42	conciliation
43	Kinds of disputes
44	Machinery

45	Adjudication machinery
46	Authorities under industrial disputes Act
47	Powers and duties of authorities
48	Procedure of disputes Act
49	Industrial tribunals
50	Voluntary reference to arbitration
51	Award , Strike and lock outs
52	Lay off and retrenchment
53	Transfer and closing down of their under taking
54	Penalties
55	Revision of full unit
56	Internal Test-I
57	Unit - IV Intoduction
58	Unit - IV The trade union Act 1926
59	Test Paper distribution and result analysis
60	Meaning of trade union
61	Scope and object of Act
62	Advantages and functiuons of trade union
63	Registration of trade unions
64	Effects of registration
65	Factors of registered trade union
66	Disqualification of an office bearer
67	Cancellation and apeal again order of registrar
68	Advantages of registration (or) Privileages of register trade
69	Immunity from criminal conspricy
70	Duties and liabilityies of registered trade union
71	Dissolution of trade unions
72	Consumer Act 1986
73	Penalties
74	Revision of full unit
75	Unit - V Introduction
76	The employee"s state Insurance Act 1948
77	Definition
78	Scope of Act
79	Payements held as wages and rules regarding contribution

80	Employee's state insurance corporation
81	Members of ESI corporation and medical benefits
82	Internal Test-I
83	Constitution of ESI corporation and power of corporation
84	Payment of gratuity Act 1972 and penalty
85	Test Paper distribution and result analysis
86	Prescribed by ESI Act 1948
87	Revision
88	Revision
89	Model Test
90	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Industrial Law>”
CO1	Explain the provision regarding working hours in factories act
CO2	Explain the provision regarding Employee safety , Health and welfare in factories act
CO3	Explain the provision regarding workmen compensation Act
CO4	Explain the provision regarding ESI Act
CO5	Explain the provision regarding Trade Act
CO6	Explain the provision regarding Gratuity Act
CO7	Explain the industrial disputes act for the employees

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	AUDITING
Course Code	GMCO63
Class	III year (2014-2015)
Semester	Even
Staff Name	Mrs.K.JasmineThangamani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To familiarize the students with the basic auditing.
- To provide knowledge about various types of company auditor.

Syllabus III B. COM (VI SEMESTER) –PART III –CORE - 4 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing– advantages – limitations – audit programme – audit working papers – preliminaries before audit – test checking and routine checking (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check- internal check regarding cash, purchases, purchase returns, sales and sales returns. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification of assets and liabilities- meaning- classification of assets– verification of different types of assets – verification of liabilities. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report content- kinds of auditor’s report- general considerations for drafting report. (10 hours)

Text Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Unit I: Introduction
2-L2	meaning
3- L3	objectives
4-L4	difference between accountancy and Auditing
5-L5	advantages and disadvantages
6-L6	limitations
7-L7	audit programme
8-L8	audit working papers
9-L9	preliminaries before audit .
10-P1	debate on audit programme
11-L10	test checking and routine checking
12-L11	Unit II: Internal check
13-L12	meaning
14-L13	objectives
15-L14	difference between internal control and internal audit
16-L15	Advantages of Internal check
17-L16	disadvantages of internal check
18-L17	Internal check regarding cash, purchases, purchase return
19-L18	Internal check regarding sales and sales returns
20-L19	Unit III: Vouching
21-L20	meaning
22-L21	objects
23-L22	College level meeting/Cell function
	importance of vouchers

24-L23	Internal Test I begins
25-L24	Unit IV: Verification and valuation of assets and liabilities
26-IT-1	Internal Test-I
27-L25	classification of assets
28-L26	verification of different types of assets
29-L27	valuation of investment,
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Land building ,furniture etc.,
32- L30	Book debts,loan, advances and investments
33- L31	Cash in hand and cash at bank
34-P2	College level meeting/Cell function
35- L32	Verification of liabilities
36- L33	Debenture, trade creditors, bills payable and loans
37- L34	Outstanding expenses and contingent liabilities
38- L35	Unit V: Company auditor
39- L36	appointment of a company auditor
40- L37	qualification and disqualification
41- L38	Removal of an auditor.
42- L39	Company auditor report
43- L40	Types of reports
44- L41	Rendering of reports
45- L42	Debate on reports
46- L43	General consideration for drafting reports
47- L44	Contents of auditors reports
48- L45	Extent of reliability
49- L46	Auditors matters in the auditor's report under manufacturing and other companies
50- L47	Liabilities of auditors
51- P3	Department Seminar
52- L48	Nature of liabilities
53- L49	Civil liability
54- L50	Criminal liability
55- L51	Contractual liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Statutory liability
58-L54	Liability towards third parties
59-IT-II	Internal Test-II
60- L55	Liability for unlawful acts of the client
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Liability to article clerks
63- L58	Debate on internal auditor
64- L59	Debate on external auditor

65- L60	Debate on audit programmes
66- L61	Debate on government auditor
67- L62	Company auditor programmes
68- L63	Debate on auditor comment
69- L64	Debate on Company returns filing system
70- L65	Debate about the role auditor's play in uncovering fraud. But what exactly constitutes 'fraud'
71- L66	Debating Audit Expectations
72- L67	Debate on public sector audit role
73- L68	Role of audit in economic growth
74-P4	College level meeting/ function
75- L69	Identification of User Needs Relating to Auditor Reporting
76- L70	Information Concerning the Audit of an Entity's Financial Statements
77- L71	Information Concerning the Audited Entity
78- L72	Analysis of User Needs Relating to Auditor Reporting
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on The Current Model of Auditor Reporting—the Auditor's Opinion
81- L75	Auditor's opinion on the financial statements
82-IT-III	Internal Test-III
83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Test Paper distribution and result analysis
85- L78	revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course "<Auditing>"
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and

	materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Globalisation of Indian Economy
Course Code	GNEC41
Class	I year (2014-2015)
Semester	4
Staff Name	Dr.D.JanisBibiyana
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

- To give the students an understanding of the globalization process and to equip them with some knowledge of the happenings in the economy

Syllabus **Globalization and Indian Economy**

Unit – I Introduction Meaning – Features – Components – Globalisation of Market, Production, Investment and Technology. Advantages and Disadvantages of Globalisation

Unit – II Globalization and Poverty Reasons in favour of Poverty alleviation – Increased Production of Agricultural goods – Export growth - Incoming foreign investment – Increased demand for Unskilled labour.Reasons for Increase in poverty – Impediments to exports a major concern – persistent inequalities – Poor left helpless and prevented form participating in growth.

Unit – III Globalization and Unemployment Reason in favour of increased employment Opportunities – Export of Jobs to developed countries – Brain drain reduced – creation of jobs by multi-National Corporations Reasons for unemployment – Destruction of Jobs by MNC – No

Job Security – Shifting places and Occupations in search of employment – Low wages and low labour Standards – Demand for Lower Skilled Workers diminishing. Remedy – to become a global Worker – More scope in Asian countries.

Unit – IV Chronic food and nutrition security Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.

Unit – V Impact of globalisation Positive impact – India has been a significant beneficiary – Inflow of foreign direct investment in education and other social capital – Increased Production of Agriculture Products – Industrial growth – export increase – Increased demand for Unskilled Labour. Negative Impact – economic stagnation – Deindustrialization – Economic destabilization – Growing inequality – Crisis in the IT sector and Banking Sector.

Reference

1. Indian Economy - Ruddardutt & K.P.M. Sundaram
2. Globalisation strategies and Economic Liberalization - G.S. Batra Narinder Haver

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Meaning – Features – Components
2-L2	Globalisation of Market, Production, Investment and Technology
3- P1	Commerce Association Meet
4-L3	Advantages and Disadvantages of Globalisation
5-L4	Allotting portion for Internal Test-I
	Unemployment
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
8-L6	Globalization and Poverty Reasons in favour of Poverty alleviation
9-L7	Increased Production of Agricultural goods
10-P2	College level meeting/Cell function
11-L8	Export growth - Incoming foreign investment
12-L9	Increased demand for Unskilled labour. Reasons for Increase in poverty
13-P3	Department Seminar
14-L10	Impediments to exports a major concern
15-L11	persistent inequalities – Poor left helpless and prevented from participating in

	growth
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Impact of MNC in India
	Entering Internal Test-II Marks into University portal
19-L14	Remedy – to become a global Worker – More scope in Asian countries
20- P2	College level meeting/ function
21-L15	Chronic food and nutrition security Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.
22-L16	Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.
23- L17	Globalisation Over View
	Increased Production of Agriculture Products
24- IT-III	Industrial growth
25-L18	Export increase
26-MT	Increased demand for Unskilled
27-MT	Internal Test-III
28-MT	Test Paper distribution and result analysis
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Globalisation of Indian Economy>”
CO1	To give clear idea about Globalization and Unemployment Reason in favour of increased employment Opportunities and Export of Jobs to developed countries

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Entrepreneurship Development
Course Code	SSCO4A
Class	II year (2014-2015)
Semester	4
Staff Name	Mrs.K.Nishanthini
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To develop and strengthen the entrepreneurial quality among the students
- To know the sources of help and support available for starting a small-scale Industry.

Syllabus **ENTREPRENEURSHIP DEVELOPMENT**

Unit I: Entrepreneurship Essentials - Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. (15 hours)

Unit II: Entrepreneurship Dimensions – Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship.

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. (10 hours)

Unit IV: Launching of New Business- Step by Step Approach for searching New Business –Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up – List of Organisations to be Contacted. (10 hours)

Unit V: Management of Small Business- Monitoring and Evaluation of Business –Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business.

Text Books

1. Khanka S.S., Entrepreneurial Development, S. Chand Publishing Company, New Delhi, 1999.
2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books 1.Robert D. Hisrich, Michael P.Peters, Tata McGraw- Hill Publishing Company, New Delhi, 2002.

2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New D

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03/12/2014
1-L1	Unit I: Entrepreneurship Essentials
2-L2	Evolution
3- L3	Characteristics
4-L4	Types of Entrepreneurs
5-L5	Functions of Entrepreneurs
6-L6	Qualities of Successful Entrepreneurs
7-L7	Entrepreneur Vs Entrepreneurship
8- P1	Commerce Association Meet

9- L8	Entrepreneur Vs Intrapreneur
10- L9	Growth of Entrepreneurship in India
11-L10	Unit II: Entrepreneurship Dimensions
12-L11	Entrepreneurial Culture
13-L12	Entrepreneurial Society
14-L13	Entrepreneurship Development
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Training and other Support Organisational Services
17-IT-1	Internal Test-I
18-L16	Women Entrepreneurship and Rural Entrepreneurship
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Unit III: Project Appraisal
21- L19	Introduction
22- P2	College level meeting/Cell function
23-L20	Meaning and Methods of Project Appraisal
24-L21	Economic Appraisal
25-L22	Financial
26-L23	Market
27-L24	Technological Appraisal
28-L25	Managerial Competence.
29-L26	Meaning and Methods of Project Appraisal
30-L27	Economic Appraisal
31-L28	Financial
32-L29	Market
33-L30	Technological Appraisal
34- P3	Department Seminar
35-L31	Unit IV: Launching of New Business
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Step by Step Approach for searching New Business
38- IT-II	Internal Test-II
39-L34	EDP
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Pre-Launch
42- L37	Launch
43- L38	Post-Launch
44- P4	College level meeting/ function
45-L39	Entrepreneur to Enterprise
46-L40	Stage of Start Up and Scale Up
47-L41	List of Organisations to be Contacted
48-L42	Entrepreneur to Enterprise
49-L43	Unit V: Management of Small Business

50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Monitoring and Evaluation of Business
52- L46	Preventing Sickness and Rehabilitation of Business units
53-IT-III	Internal Test-III
54-L47	Effective Management of Small Business.
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Understand the development of entrepreneurship as a field of study and as a profession.
CO2	Understand the creative process of opportunity identification and screening.
CO3	Understand the entrepreneurial process.
CO4	Analyze new concept/product/service ideas as an entrepreneur.
CO5	Understand the business decisions involved in starting a new business venture.
CO6	Understand the role of government in promoting entrepreneurship.
CO7	Understand the need and importance of budgets in running of a firm.
CO8	Understand the importance of building a support network for the new venture.
CO9	Understand the importance of Business Standards and business ethics

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Value Based Education
Course Code	GVBE21-Common (Part-IV)
Class	First Year (2014-2015)
Semester	II
Staff Name	R.AllwinNirmal Singh
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. To inculcate an essential value system towards building a health society
2. To enable the students to understand the social realities

3. To provide value based education of students life
4. To equip knowledge about human rights, social justice, values and ethics

Syllabus Value Based Education .

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hours Allotment	Class Schedule
	Even Semester begin on 03/12/2014
1	(Unit – I)Introduction to Social Justice, Definition & Meaning
2	Needs & Parameters of Social Justice & Factors responsible for social injustice
3	Caste, Religion
4	Gender- Meaning
5	Contribution of Social Reformers
6	Internal test - I
7	(Unit- II) Introduction to Human Rights, Meaning & Concepts
8	Principles of Human Rights, Kinds of Human Rights
9	Right of Women
10	Right of Children
11	Right of PWD
12	Right of Minority etc.,

13	Human Rights & Indian Constitution
14	(Unit- III) Introduction to Social Issue, Causes & magnitude
15	Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
16	Communal harmony, Concept, Public Domain
17	Separation of Religion from Politics, Secularism role of Civil Society.
18	Internal test - I
19	(Unit- IV) Introduction to Media Education, Meaning & Definition
20	Functions , Characteristics and Need of Mass Media
21	Effects and Influence, youth and children
22	Globalisation
23	(Unit – V) Introduction to Values, Meaning
24	Classification of Various values
25	Ethics Responsibilities
26	Ethics Duties
27	Internal test - I
28	Revision
29	Model Test
30	Last Working day on 23.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Value Based Education>”
CO1	To create awareness on Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
CO2	To create awareness on Communal harmony, Concept, Public Domain
CO3	To create awareness on Principles of Human Rights, Kinds of Human Rights
CO4	To create awareness on Right of Women, PWD, Minority, Children, etc.,
CO5	To create awareness on Human Rights & Indian Constitution
CO6	To educate on Classification of Various values
CO7	To educate on Ethics, Duties & Responsibilities

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Economics
Course Code	GACO11(Allied-I)
Class	First Year (2014-2015)
Semester	I
Staff Name	T.Samson Joe Dhinakaran
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester	
Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014)	
Model Test: 3 Hrs (24/10/2014)	

Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)

Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

Syllabus Business Economics

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost – Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.

2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Bridge course
8	Meaning of Economics
9	Meaning of Business
10	Over view presentation of Economics
11	How it is useful to business
12	Significance of business economics
13	Welcome of the first year
14	Introduction about Business Economics
15	Unit – I Subject Matter of Economics
16	Definition of Economics :Wealth
17	Definition of Economics :Wealth
18	Definition of Economics :Welfare
19	Definition of Economics :Welfare
20	Definition of Economics :Scarcity
21	Definition of Economics :Scarcity
22	Meaning of Economics
23	Concepts and Importance of Economics
24	Types of Goods
25	Law of Diminishing Utility
26	Law of Diminishing Utility
27	Law of Diminishing Utility
28	Consumer Surplus
29	Consumer Surplus
30	Consumer Surplus
31	Internal Test-I
32	Test Paper distribution and result analysis
33	Internal Question Assignment
34	Unit – II Introduction about Demand Analysis
35	Meaning of Demand Analysis
36	Kinds of Demand Analysis
37	Law of Demand Analysis
38	Determination of Demand Analysis
39	Elasticity of Demand Analysis

40	Price Elasticity of Demand Analysis
41	Cross Elasticity of Demand Analysis
42	Types and Method Measuring Elasticity
43	Demand Forecasting
44	Production Analysis
45	Unit – III Meaning of Production
46	Factors of Production
47	Functions of Production
48	Law of returns
49	Law of variable
50	Proportion
51	Returns to Scale
52	Economics and Dis Economics
53	Cost of Production
54	Short Run and Long Run
55	Internal Test-II
56	Test Paper distribution and result analysis
57	Internal Question Assignment
58	Internal Question Assignment
59	Cost Curve
60	Optimum Firm
61	Unit – IV Introduction to Pricing
62	Meaning of Pricing
63	Definition of Pricing & Pricing of Product
64	Perfect Competition
65	Oligopoly
66	Imperfect Competition
67	Pricing Policy
68	Objective of Pricing
69	Factors influencing Pricing Policy
70	Pricing of New Products
71	Internal Test-III
72	Test Paper distribution and result analysis
73	Internal Question Assignment
74	Internal Question Assignment
75	Profit analysis
76	Functions of profit
77	Profit policy
78	Break even analysis
79	Break even Chart
80	Break Even Point
81	Assumptions & Limitations
82	Profit Forecasting Method
83	Revision
84	Revision

85	Revision
86	Revision
87	Revision
88	Revision
89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Human Resource Management
Course Code	GACO31
Class	II year (2014-2015)
Semester	3
Staff Name	Mrs. Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK

<p>Total 75 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; 6×13=72; 13Hrs /unit)</p>
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Course Objectives

- To study about the importance of human resource.
- To study the techniques of performance appraisal of employees
- To know the methods to redress the grievances of employees.

Syllabus Human Resources Management

Unit – I Definition - Concepts – Objectives – Characteristics – Functions – Principles of Personal Policies – Organizational Structure.

Unit – II Man Power Planning – definition – need – Process job analysis – job description – Job Specification – Job evaluation – recruitment and selection Process.

Unit – III Employee’s training – needs – Importance – Principles – training methods – Promotion – types – procedure – Promotions Policy – demotion – transfer – dismissal – absenteeism – Labour turnover performance appraisal methods.

Unit – IV Industrial relations – Significance causes of Poor Industrial relations – Suggestion – Labour disputes and settlement – Industrial relations in India.

Unit – V Workers participation in Management – Collective bargaining and Industrial relations – employee’s grievances – Procedures – Industrial disciplinary system.

Text Books

1. Human resource management – Dr. C.B. GUPTA,
2. Human resource management – randiL.Decimone Thomson Learning third edition.
3. Managing human resources Management L.M. Prasad, Sultan Chand & Sons.
4. Personal management C.B. Memoria, Himalaya Publication house.

Course Calendar

Hour	Class Schedule
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allotment	
	Odd Semester begin on 18-06-2014
1-L1	Unit I: Introduction
2-L2	Concept and definition of HRM
3- L3	objectives of HRM
4-L4	Characteristics of HRM
5-L5	Functions of HRM
6-L6	Principles of HRM
7-L7	Significance study of HRM
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Unit II: Man power planning
10- L9	Definition
11-L10	need
12-L11	process job analysis
13-L12	job description
14-L13	specification
15-L14	job evaluation
16-L15	Job enrichment
17- L16	Unit III: Employee's training
18- L17	needs
19- L18	importance
20- L19	principles
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	training methods
23- IT-1	Internal Test-I
24- L22	promotion types
25- L23	demotion
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Unit IV: Industrial relations
28- L26	significance
29- L27	Important concepts of industrial relation
30- P2	College level meeting/Cell function
31-L28	Definition of Industrial relations
32-L29	Causes of poor industrial relations
33-L30	Suggestions
34- L31	Labour disputes
35- L32	Labour settlement
36- L33	Debate on industrial relation
37- L34	Recent trends of Industrial relation
38- L35	Characteristics of industrial relation
39- L36	Methods of preventing and settling industrial diputes
40- L37	Role of personnel director
41- L38	Trade unionism

42-P3	Department Seminar
43- L39	Definition and objects of trade unions
44- L40	Function of trade union
45- L41	Development of trade unionism
46- L42	Weakness of trade union movement
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Suggestion for the healthy growth of trade unions
49-IT-II	Internal Test-II
50-L45	revision
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit V: Workers participation in management
53- L48	History and evolution of the concept
54- L49	Need for employer participation
55- L50	Meaning and definition of participation
56- L51	Levels or stages of participation
57- L52	Forms of participation
58- L53	collective bargaining and industrial relations
59-P4	College level meeting/ function
60- L54	Meaning and definition of collective bargaining
61- L55	Good faith bargaining vs bargaining not in good faith
62- L56	Importance of collective bargaining
63- L57	Types of bargaining
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	employee's grievances – meaning and definition
66- L60	Causes of grievances
67-IT-III	Internal Test-III
68- L61	Methods of knowing grievances
69- L62	Sound grievance procedure- features and guidelines
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Human Resource Management>”
CO1	Learn the qualities of human resource manager in an organization.
CO2	Incorporate themselves in the changing environment of HRM
CO3	Apply right recruitment and selection process in business scenario
CO4	Understand the compensation management and the different incentives applicable at various levels of management
CO5	Analysis the importance of different methods of training given to the employees in organization.
CO6	Memorize the difference between on the job training and of the job training.
CO7	Analyze the training needs, apply the right training method and evaluate the Same
CO8	Understand the importance of Employee participation and Relations

- # Blended Learning :using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John’s College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year (2014-2015)
Semester	Odd
Staff Name	DR.G.KOIL SAMUEL
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings,2 Hrs College Meetings,2 Hrs Remaining 50 Hrs (5 units; 10×5=50; 10Hrs /unit)	

Objectives: 1. To create self-awareness among the students.

2. To create a knowledge about behavior.

3. To develop team building capacity among students in the society.

Syllabus PERSONALITY DEVELOPMENT

UNIT ,I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNIT, II

SELF MONITORING, Meaning, High self, monitor versus low self, monitor, Advantages and Disadvantages self, monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNIT, III

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team. LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effective leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOS states, Types of Transactions, Johari Window, Life Positions. EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient. STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNIT, V

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes. DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview. GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008

3. Jit S. Chandan, Organizational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18,06,2014
1,L1	PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self,monitor, Self –monitoring
	Job performance
6,IT,I	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude
13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test - I
17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team
20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function

22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress
39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics
45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII
48	Test Paper distribution and result analysis
49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins
56	Internal Test- III
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test
60	Feedback of the Course, analysis and report preparation
	Last working Day 31,10,2014

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor –
CO2	Table manner and Do’s And Don’t’s
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E,learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Environmental Studies
Course Code	GEVS11-Common (Part-IV)
Class	First Year (2014-2015)
Semester	I
Staff Name	DR.T.SAMSON JOE DHINAKARAN
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. To provide knowledge about environmental science.

2. To know about the pollution control system.

Syllabus UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people. b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management.

c) Mineral resources: Use and exploitation, environmental effects. d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems. e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources. f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMS

- a) Forest Ecosystem b) Grassland Ecosystem c) Desert ecosystem d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries) Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

III: BIODIVERSITY AND ITS CONSERVATION

Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT IV: ENVIRONMENTAL POLLUTION

Definition- Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT

Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights

REFERENCES:

1. G.S. Vijayalakshmi, A.G. Murugesan and N. Sukumaran. 2006. Basics of Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli , pp.160.
2. Agarwal. K.C. 2001.Environmental Biology, Nidi Publications Limited, Bikaner.

3. A.K.De. 1999. Environmental Chemistry, Wiley Eastern Limited, India.
 4. Jadhav,H. and Bhosale, V.M.1995. Environmental Protection and Laws, Himalaya Publishing House, Delhi. pp284. 5. Odum, E.P.1971. Fundamentals of Ecology, W.B.Saunders Co., USA.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Unit-I Introduction and nature of environmental studies
2-L2	Definition and scope of EVS
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Types of resources
5-L4	Unit-II Introduction to Eco system
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Classification of ECO system
9-L7	Relationship between ECO system and Humanities
10-P2	College level meeting/Cell function
11-L8	Unit-III Bio Diversity
12-L9	Various level of bio diversity
13-P3	Department Seminar
14-L10	Various level of bio diversity
15-L11	Bio diversity in India
16-L12	Unit-IV Environmental pollution
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Causes , types and effects of environmental pollution
19-L14	Hot spots and treats to bio diversity
20- P2	College level meeting/ function
21-L15	Unit-IV Environmental pollution
22-L16	Causes , types and effects of environmental pollution
23- L17	Solid waste management and disaster management
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
26-MT	Unit-V introduction to social issues and the environment

27-MT	Various acts for the environment protection
28-MT	Population explosion and human rights
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -I
Course Code	GMCO5A
Class	III year (2014-2015)
Semester	5
Staff Name	MR.R.ALLWIN NIRMAL SINGH
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course objective

5. To know about the taxation system in India
6. To provide knowledge about tax filing system.

Syllabus

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice
3. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Unit I: History of income tax
2-L2	Basic Concept and definition
3- L3	Person, Assesse, previous and assessment year,
4-L4	Concept of total income,
5-L5	gross total income
6-L6	concept of income
7-L7	Agricultural Income
8-L8	Income exempted from tax
9-L9	Different types of residents
10-P1	Importance of determining residential status
11-L10	Scope of total income

12-L11	Tax incidence
13-L12	Computation of gross total income simple problem
14-L13	Computation of gross total income simple problem
15-L14	Computation of gross total income simple problem
16-L15	Computation of gross total income simple problem
17-L16	Computation of taxable income simple problem
18-L17	Computation of taxable income simple problem
19-L18	Computation of taxable income simple problem
20-L19	Computation of taxable income simple problem
21-L20	Computation of taxable income simple problem
22-L21	Unit II: Income from Salary - meaning and definition
23-L22	Important points regarding salaries
	Computation of taxable annual accretion
24-L23	Internal Test I begins
25-L24	Allowances and its types
26-IT-1	Internal Test-I
27-L25	Computation of exempted HRA simple problem
28-L26	Perquisites and its types
29-L27	Taxtreatment of provident fund and its types
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Computation of taxable salary simple problem
32- L30	Computation of taxable salary simple problem
33- L31	Computation of taxable salary simple problem
	Computation of taxable salary simple problem
34-P2	College level meeting/Cell function
35- L32	Unit III: Income from House property
36- L33	Exemptions regarding income from house property
37- L34	Annual value
38- L35	Standard deduction
39- L36	Unrealised rent
40- L37	Simple problems in computation of house property income.
41- L38	Computation of annual value of the house
42- L39	Simple problems in computation of house property income.
43- L40	Simple problems in computation of house property income.
44- L41	Simple problems in computation of house property income.
45- L42	Simple problem in taxable income from house properties
46- L43	Unit IV: Income from under the Head Business or profession
47- L44	Important rules regarding assessment of profits and gains of business or profession
48- L45	Rules for adjustment of profit and loss account prepared by the assessee
49- L46	deduction allowable
50- L47	Expressly disallowed expenses
51- P3	Department Seminar
52- L48	Simple problems in computation of business or professional income.

53- L49	Simple problems in computation of business or professional income.
54- L50	Simple problems in computation of business or professional income.
55- L51	Simple problems in computation of business or professional income.
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem in computation of taxable income from business
58-L54	Simple problem in computation of taxable income from business
59-IT-II	Internal Test-II
60- L55	Simple problem in computation of taxable income from business
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Simple problem in computation of taxable income from business
63- L58	Unit V: Income from capital gain
64- L59	Capital assets and its kinds
65- L60	Computation of capital gains in simple problem
66- L61	Computation of capital gains in simple problem
67- L62	Computation of capital gains in simple problem
68- L63	Computation of capital gains in simple problem
69- L64	Cost of acquisition
70- L65	Computation taxable capital gain in simple problem
71- L66	Computation taxable capital gain in simple problem
72- L67	Computation taxable capital gain in simple problem
73- L68	Computation taxable capital gain in simple problem
74-P4	College level meeting/ function
75- L69	Computation taxable capital gain in simple problem
76- L70	revision
77- L71	revision
78- L72	revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on taxable income tax
81- L75	Debate on filing of returns
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Debate on various forms in return filing and due date
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Course Outcome	Income tax and law and practice
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head "Income from Salary"
CO8	• Compute income under the head "Income from House Property"
CO9	• Compute income under the head "Income from Business or Profession"

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	GMCO11-Core-II (Part-III)
Class	First Year (2014-2015)

Semester	I
Staff Name	Nishanthini.K
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Objectives

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Syllabus Financial Accounting-I

Unit-I

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.

2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy & A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Bridge Course
3	Bridge Course
4	Bridge Course
5	Bridge Course
6	Definition-meaning, function of accounting
7	Branches of accounting, advantages and limitations of accounting
8	Book keeping and accounting users of accounting information
9	Welcoming of First year and Inauguration of Commerce Association
10	Accounting principles and concepts
11	Accounting conventions, classification of accounts
12	Double entry system of accounting , golden principles of accounting
13	Recording of transactions journal
14	Preparation of ledger accounts
15	Preparations of trial balance
16	advanced of problems in journal, ledger and trial balance
17	Advanced of problems in journal, ledger and trial balance
18	Subsidiary books
19	Subsidiary books
20	Final accounts capital and revenue simple problems
21	Final accounts capital and revenue simple problems
22	Final accounts adjustments

23	Closing entries transfer entries
24	Adjusting entries
25	Final accounts –adjustments
26	Final accounts –adjustments
27	Internal Test-I
28	Bank reconciliation statement may causes favorable balances and unfavorable balances
29	Test Paper distribution and result analysis
30	Problems
31	problems
32	problems
33	problems
34	Rectification of errors. Types of errors
35	Rectification of errors- before preparation of TB
36	Rectification of errors after preparation of TB
37	Rectification of errors- after preparation of TB
38	Rectification of errors-after preparation of TB
39	Rectification of errors-after preparation of TB
40	Bill of exchange- meaning, features, advantages
41	Types of bill of exchange , billing exchange
42	Important terms the bill of exchange
43	Recording of bills transactions
44	Dishonor of bill retiring a bill, renewal
45	Dishonor of bill retiring a bill, renewal
46	Insolvency of acceptance
47	Accommodation bills-simple problem
48	Internal Test-II
49	Accommodation bills-advance problems
50	Accommodation bills- insolvency—one more
51	Test Paper distribution and result analysis
52	Depreciation- meaning, causes, types

53	Straight line method-simple problems
54	Straight line method-advance problems
55	Written down value method-simple problems
56	Written down value method-advanced problems
57	Annuity method
58	Work out
59	Single entry method- meaning ,features,
60	Calculation of profit-network method
61	Statement of affairs VS balance sheet, preparation of statement of affairs.
62	Advance problem
63	Advance problem
64	Conversion method,
65	Internal Test-III
66	Conversion method-simple problem
67	Conversion method-simple problem
68	Test Paper distribution and result analysis
69	Conversion method-simple problem
70	Conversion method-simple problem
71	Revision
72	Revision
73	Revision
74	Model Test
75	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	To know bookkeeping and accounting

CO2	Maintain the financial statements of a business entity.
CO3	To record the basic journal entries.
CO4	Memorize how to calculate depreciation by applying various methods.
CO5	Rectify errors in accounts.
CO6	Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored
CO7	Differentiate Trade bills from Accommodation Bills
CO8	Distinguish between Single Entry and Double Entry
CO9	Know the ascertainment of profit under Single Entry system.
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Organisation
Course Code	GMCO12-Core-I(Part-III)
Class	First Year (2014-2015)
Semester	I
Staff Name	Dr.S.Dani Roman Singh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Syllabus

Business Organisation

UNIT-I

Concept of Business Organisation: Economic and non- economic activities

Concept of Business-human occupations-Profession,Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

UNIT-II

Business ownership and sizeTypes of Business organizations: form of business organisation

Sole proprietorship- HUF ,Partnership-Joint Stock company-Co-operatives-Non profit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities - Unique features of each one and their merits and demerits.

UNIT-III

- company organisation

Promotion of business enterprise , type of promotes and problems with promotion formation of a company incorporation and subscription commencement of the business- important document

used in the formation of a company memorandum of association and articles of association prospectus brief description about the winding up of the company

UNIT-IV

Village and small industries The VSI sector definition importance and advantages institutional support structure marketing and VSI sector women entrepreneurship development of VSI under the plans promotional measures Khadi and village industries KVIC and its workings

UNIT-V

Multinational corporation Definition and meaning organisational modes dominance multinational companies MNC and international trade merits of MNC demerits perspectives code of conduct multinational in India.

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Welcoming of First year and Inauguration of Commerce Association
8	Unit –I Introduction to Business Organisation
9	Meaning and Concept of Business Organisation
10	Economic and Non Economic Activity
11	Profession and Employment
12	Meaning of Business
13	Characteristics of Business
14	Distinguished from Business and Employment
15	Scope of Business
16	Objectives of Business
17	Functions of Business
18	Essentials for the Successful Business in the Modern World
19	Unit –II Business Ownership and Size
20	Business Size
21	Form of Business Organisation
22	Sole Trader ship
23	Joint Hindu Family
24	Partnership Firm
25	Joint Stock Company
26	Public and Private Co-Operative Organisation

27	Internal Test-I
28	Characteristics of Business Ownership
29	Test Paper distribution and result analysis
30	Merits and Demerits of Business Ownership
31	Unit – III Company Organisation
32	Promotion of Business Enterprises
33	Types of Promoters
34	Problems with Promotions
35	Formation of Company
36	Incorporation of Company Organisation
37	Subscriptions and Commencement of Business
38	Important Documents used in the Formation of Company
39	Memorandum of Association
40	Articles of Association
41	Prospectus, Brief Description about Winding up of the Company
42	Unit – IV Village and Small Industry
43	Internal Test-II
44	VSI Sector – Definition and Meaning
45	Test Paper distribution and result analysis
46	Importance and Advantages of VSI
47	Marketing and VSI Sector
48	Development of VSI under the Plan
49	Promotional Measures
50	KVIC and its Workings
51	Unit – V Multinational Corporations
52	Definition and Meaning
53	Organisational Models
54	Dominance of MNC's
55	MNC's and International Trade
56	Merits & Demerits of MNC's
57	Perspectives of MNC's
58	Internal Test-II
59	Code of Conduct
60	MNC'S Impact in Economy
	Test Paper distribution and result analysis
61	Merits of MNCs
62	Demerits of MNCs
63	Perspectives of MNCs
64	Code of Conduct of MNCs
65	MNC in India
66	LPG in 1992
67	Privatisation
68	Globalisation
69	Liberalisation
70	Revision

71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Organisation>”
CO1	Understand the scope of Business, and its importance.
CO2	Describe the Social Responsibility of Business towards the society
CO3	Explain business ethics as an integral part of every business organization
CO4	Identify different forms of business organizations viz; Sole Proprietorship, Partnership,
CO5	Joint Hindu Family Business & Co-operative Organizations.
CO6	Understand a Joint Stock Company and various formalities to promote a Company
CO7	Identify the various vital documents of a company
CO8	Understand about the Co operative movement in India
CO9	Understand about the Multinational Company

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	GMCO31
Class	II year
Semester	3
Staff Name	Dr.G.Koilsamuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Instalment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Syllabus – Advanced Financial Accounting-I

Unit I: Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .(22 hours)

Unit II: Departmental Account–meaning different between branch and department accounts , departmental trading and profit and loss account basis for allocation of expenses departmental transfer at invoice price

Unit III: Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Instalment system. (21 hours) **Unit IV: Royalty Account** – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. (14 hours)

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account (18 hours) (90 hours)

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch’s
6	Features of branch’s
7	Debtors system
8	Debtors system Problem
9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction

21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I
28	Test Paper distribution and result analysis
29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract
33	Complete Contract
34	Complete Contract
35	Incomplete Contract problem
36	Incomplete Contract problem
37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem
48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession

57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance
65	Minimum rent
66	Short Working
67	Types of Recoupment
68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems
74	Calculation of Royalty Account Problems
75	Calculation of Royalty Account Problems
76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system

CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

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- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2014-15)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO 32
Class	II year
Semester	3
Staff Name	K.Nishanthini
Credits	6
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Syllabus `Business Mathematics

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real.
Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation.

Nature of the roots- forming quadratic equation- Permutation- combinations- binomial expansion.

Unit II: Theory of Indices – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition – Properties of logarithms- Laws of logarithms-Common logarithm.Arithmetic progression n’ the term – sum of terms.

Unit III: Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis.

Unit IV: Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method.

Unit V: Commercial arithmetic –commercial arithmetic percentages- ratio and proportion-simple interest comopound interest annuities- depreciation – discount – banker discount true discount- amortisation.

Text Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Giving Course work syllabus and simultaneously words about Business Mathematics and it’s Applications
3	Number system – Natural & whole and integers their operations
4	Number system – Rational, irrational and real rational and their operations
5	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
6	Welcoming of First year and Inauguration of Commerce Association
7	Solution of Simultaneous linear equation and application of equation in business
8	Solution of Simultaneous linear equation and application of equation in business

9	Solution to quadratic equations
10	Solutions to different types of equation i.e one equation is linear and another one is quadratic
11	Nature of roots
12	Formation of quadratic equations
13	Permutation and Combinations – Simple problems
14	Permutation and Combinations – Simple problems
15	Binomial expansion – Simple Problems
16	General term and middle term in the binomial expansion
17	General term and middle term in the binomial expansion
18	Indices – types of indices ie positive indices, negative indices unity indices
19	Fractional indices
20	Laws of indices, solving simple problem
21	Solution to advanced problem
22	Logarithms , introduction and compare with indices
23	Internal Test-I
24	Properties of Logarithms and laws of Logarithms
25	Test Paper distribution and result analysis
26	Solution to advanced problem
27	Solution to advanced problem
28	Solution to advanced problem
29	Common Logarithms - explain the loss of Logarithms and character
30	Problems solving with the help of Logarithms table
31	Arithmetic Progression – n th term, Sum of n terms
32	Arithmetic Progression – n th term, Sum of n terms
33	Arithmetic Progression – Application in Business
34	Internal Test-II
35	Analytical Geometry – Distance between two points, identification of different shapes
36	Analytical Geometry – Distance between two points, identification of different shapes
37	Test Paper distribution and result analysis
38	Slope of a Straight Line – Equation of a Straight Line
39	Slope of a Straight Line – Equation of a Straight Line
40	Point of intersection of two lines, concurrent lines and collinear
41	Applications – Demand and Supply and Cost-output
42	Applications – Break even Analysis
43	Matrices Introduction & Types of Matrices
44	Operation : Matrix Addition & Subtraction
45	Scalar multiplication with addition / subtraction
46	Matrix Multiplication
47	Matrix Multiplication
48	Transpose of Matrix
49	Determinant of a matrix – Crammers rule
50	Inverse of the matrix – minor and co factors

51	Inverse of the matrix – adjointed and inverse of the matrix
52	Additional problems
53	Solving simultaneous linear equation – matrix inverse method
54	Simple Interest and Compound Interest
55	Compound interest and depreciation
56	Discount – Trade discount, Cash Discount.
57	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
58	Additional and Advanced Problem
59	Additional and Advanced Problem
60	Ratio and Proportion
61	Ratio and Proportion
62	Ratio and Proportion
63	Annuities – meaning, immediate Annuities, Annuities certain
64	Internal Test-III
65	Amount of Annuity due, present value of Annuity due
66	Present value of deferred Annuity
67	Test Paper distribution and result analysis
68	Perpetuity
69	Amortization
70	Revision – Indices and logarithms
71	Revision – Analytical Geometry
72	Revision Matrices
73	Revision
74	Model Test
75	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Mathematics>”
CO1	To apply basic terms of integration in solving practical problems field of as of business.
CO2	2. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
CO3	To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit
CO4	. To discuss effects of various types and methods of interest account
CO5	5. connect acquired knowledge and skills with practical problems in economic practice

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HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2014-2015)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Modern Banking
Course Code	GMCO33
Class	II year
Semester	3
Staff Name	S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs	

Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course objectives:

1. To know about the banking knowledge among the students.
2. To provide basic skills about RBI and various financial institutions.

Syllabus Modern Banking

Unit – I Banking System Indigenous bankers – Commercial banks – Co-operative banks – Land development Banks – Industrial Development bank – NABARD – EXIM Banks – Foreign Exchange banks – Central Banks – RBI vs SBI

Unit – II Central Banking Central Bank of India – functions – methods of Credit control – traditional and promotional functions – RBI’s Monetary Policy – Opening of new branches – new licensing Policy.

Unit – III Bankers and Customer Banker – Customer – Relationship between banker and customer – General and special relationship – rights of the banker – Cheque: Meaning – essentials of valid cheque – Crossing: Definition – types of crossing – endorsement – types – materials alteration – statutory protection to the paying banker – statutory protection to the collecting banker.

Unit – IV Core banking – Home Banking – Retails Banking – Internet Banking – Online Banking and offline banking – Mobile Banking – Computerised Banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS – Impact of Technology – Global Development in Banking Technology.

Unit – V Modernized Banking -Traditional vs E-Banking transactions – Electronic delivery Channels – Advantages of e-Banking – Constraints in e-Banking security measures.

Text & Reference Books

1. Banking theory law and practice – K.C. Sherlekar
2. Banking theory law and practice – S.N.Lal
3. Banking theory law and Practice – M.C. Tannen
4. Banking theory law and practice – E.Gordon and K.Natarajan
5. Banking theory law and practice – S.S. Gulshan and GulshanK.Kapoor

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Banking System introduction

3	Meaning, definition, Importance
4	Functions of Banking
5	Types of Banking
6	Indigenous Bankers
7	Commercial Banks
8	Co-Operative banks
9	Welcoming of First year and Inauguration of Commerce Association
10	Land development banks
11	Industrial development bank
12	NABARD
13	EXIM Banks
14	Foreign exchange banks
15	Central Banks
16	RBI
17	SBI
18	RBI Vs SBI
19	Central Banking Meaning
20	Central Bank of India
21	Methods of credit control
22	function of Central Bank
23	Internal Test-I
24	Importance
25	objectives
26	Test Paper distribution and result analysis
27	Characteristics
28	traditional and promotional functions
29	Functions of RBI
30	RBI monetary policy
31	opening of new branches
32	New Licensing policy
33	Define banker
34	Define customer
35	types of deposits
36	relationship between banker and customer
37	general relationship with customer
38	special relationship
39	duties of a banker
40	rights of a banker
41	cheque Meaning

42	essentials of valid cheque
43	crossing
44	definition, importance
45	general crossing
46	special crossing
47	endorsement
48	types
49	material alteration
50	statutory protection to the paying banker
51	statutory protection to the collecting banker
52	Core banking meaning
53	home banking
54	benefits of home banking
55	retail banking
56	advantages of retail banking
57	internet banking
58	Internal Test-II
59	internet banking in India
60	Test Paper distribution and result analysis
61	Online banking
62	offline banking
63	mobile banking
64	advantages of mobile banking
65	computerised banking
66	electronic funds transfer
67	ATM
68	Debit card
69	Smart card
70	Credit card
71	E-Cash
72	swift
73	RTGS
74	Impact of technology
75	Global Developments in Banking Technology
76	Recent trend in India
77	Impact of online Banking in India
78	Modernized banking Introduction
79	Traditional banking
80	E-Banking

81	Traditional Banking vs E-Banking
82	E-Banking in India
83	Internal Test-III
84	Electronic delivery channels
85	Test Paper distribution and result analysis
86	Advantages of e-Banking
87	Dis advantages of E-Banking
88	Constraints in e-Banking security Measures.
89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Modern Banking>”
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

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For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting
Course Code	GMCO51
Class	I year (2014-2015)
Semester	5
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs	

Remaining 95Hrs (5 units; 5×19=95; 16Hrs /unit)
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Course Objectives

1. To study the issue, allotment and forfeiture of shares of companies.
2. To prepare final accounts according to Companies Act, 2013.
3. To know how to value the goodwill and shares

Syllabus Corporate accounting- I

Unit I: Issue of shares- Issue at par, Premium and discount- calls in arrears- calls advance- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of bonus shares.

Unit II: Issue of debentures- redemption of debentures- sinking fund method – underwriting of shares.

Unit III: profit prior to incorporation- alteration of share capital and internal reconstruction accounting entries.

Unit IV: Valuation of Goodwill and Shares- Various methods of valuation of goodwill and shares.

Unit- V Amalgamation, Absorption and External Reconstruction- calculation of purchase consideration- in the books of vendor and purchaser.

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand &Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

Course Calendar

Hour allotment	Class Schedule
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	Odd Semester begin on 18-06-2014
1-L1	Unit I: Issue of shares- meaning definition of issue of shares
2-L2	Advantages and dis advantages of issue of shares
3- L3	Format of journal entries
4-L4	Rules regarding the issue of shares
5-L5	Simple problems
6-L6	Journal entries for issue of shares
7-L7	Journal entries for issue of shares
8-L8	Issue at par
9-L9	meaning of par value
10-P1	Welcoming of First year and Inauguration
11-L10	Journal entries for issue of shares and par value
12-L11	Premium and discount-
13-L12	Journal entries for issue of shares, Premium and discount
14-L13	Journal entries for issue of shares Premium and discount
15-L14	Journal entries for issue of shares Premium and discount
16-L15	Journal entries for issue of shares Premium and discount
17-L16	Calls in arrears- meaning
18-L17	Treatment of calls arrears
19-L18	Journal entries with calls in arrears
20-L19	Calls advance
21-L20	Meaning and treatment of calls in advance
22-L21	Journal entries with calls in advance
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Forfeiture and Re-issue of shares –meaning
25-L24	Scope of forfeiture
26-IT-1	Internal Test-I
27-L25	Significance of re issue of shares
28-L26	Simple problems of re -issue of shares
29-L27	Pro rata allotment- meaning and definition
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Accounting treatment of pro rata allotment
32- L30	Redemption of preference shares.
33- L31	Meaning and issues of redemption of preference shares
34-P2	College level meeting/Cell function
35- L32	Journal entries
36- L33	Simple problems of redemption of preference of shares
37- L34	Issue of bonus shares.
38- L35	Meaning and significance of issue of bonus shares
39- L36	Unit II: Issue of debentures-
40- L37	Meaning and definition of issue of debentures
41- L38	Accounting treatment of issue of debentures
42- L39	Journal entries for issue of debentures

43- L40	redemption of debentures meaning and definition of redemption of debentures
44- L41	journal entries for redemption of shares
45- L42	simple problems
46- L43	sinking fund method –merits and demerits of sinking fund method
47- L44	simple problem of sinking fund method
48- L45	Underwriting of shares.meaning
49- L46	importance of underwriting of shares
50- L47	journal entries for underwriting of share
51- P3	Department Seminar
52- L48	ledger for underwriting of shares
53- L49	Unit III: profit prior to incorporation-
54- L50	Accounting treatment of profit prior to incorporation
55- L51	Meaning and definition of profit
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Treatment of alteration of share capital
58-L54	Making journal entries for alteration of capital
59-IT-II	Internal Test-II
60- L55	Ledger account for alteration of capital
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Preparation of balance sheet
63- L58	Simple problems
64- L59	alteration of share capital
65- L60	and internal reconstruction
66- L61	Accounting treatment for internal reconstruction
67- L62	Significance for internal reconstruction
68- L63	Specimen journal entries for internal re construction
69- L64	Balance sheet for internal re construction
70- L65	Simple problems
71- L66	Accounting entries.
72- L67	Unit IV: Valuation of Goodwill and Shares-
73- L68	Meaning and definition of goodwill
74-P4	College level meeting/ function
75- L69	Types of goodwill
76- L70	Accounting treatment of goodwill
77- L71	Preparation of purchase consideration
78- L72	Capital employed method
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Super profit method
81- L75	Annuity method
82-IT-III	Various methods of valuation of goodwill and
83- L76	Simple problems
84- L77	Valuation of shares.

85- L78	Method of shares
86- L79	Types of shares
87-MT	Accounting treatment of shares
88-MT	Application of shares
89-MT	Unit- V Amalgamation, meaning and definition of amalgamation
90-L-80	Differentiate between amalgamation and absorption
91	Accounting treatment for amalgamation
92	Specimen journal entries for in the books of seller
93	Specimen journal entries for in the books of buyer
94	Simple problem for Journal entries
95	Calculation of purchase consideration
96	Internal Test-III
97	Test Paper distribution and result analysis
98	Absorption and external reconstruction
99	Entering Internal Test-III Marks into University portal
100	Model Test
101	Model Test
102	Model Test
103	Model test paper distribution and previous year university question paper discussion
104	Feedback of the Course, analysis and report preparation
105	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-I>”
CO1	Rules regarding the issue of shares
CO2	Explain about the issue of shares and debenture
CO3	Explain about valuation of goodwill and valuation of shares
CO4	Methods of valuation of goodwill
CO5	Accounting treatment of internal reconstruction
CO6	Accounting treatment of External reconstruction
CO7	Distinguished between amalgamation and absorption
CO8	Accounting treatment of AS26
Experimental Learning	
EL1	Types of goodwill is compared to the characteristic of domestic animals (Dog, Cat ,Rat etc)
Integrated Activity	

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	GMCO52
Class	IIIyr (2014-2015)
Semester	5
Staff Name	Dr.J.Kamala Juliet Isaac
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To acquire the basic knowledge of cost in business concerns.
- To understand the techniques of cost control.

Syllabus Cost Accounting

Unit-I Cost accounting-nature –Meaning-Features and importance limitation of financial accounting- advantages and limitation of cost accounting- costing system- cost centre – cost unit-elements of cost- cost classification- cost sheet.

Unit-II –Materials –Objectives- purchases control- centralized and decentralized purchase- stock levels and EOQ- ABC Analysis- Bin card- Stores ledger- Material issue- FIFO,LIFO , Average and weighted average methods.

Unit-III- Labour- Direct and indirect labour- methods of wage payments- remuneration and incentives-premium and bonus plans- Idle time – over time- labour turnover.

Unit-IV-Overhead-Meaning- classification-allocation and apportionment of overheads-absorption of overhead- methods- machine hour rate.

Unit-V- Job costing(simple problems only) –process costing – features-process losses and gains.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Introduction about costing and syllabus
2-L2	Meaning of costing
3- L3	Nature of costing
4-L4	Features of costing
5-L5	Advantages and limitations of Financial Accounting
6-L6	Advantages and limitations of Cost Accounting
7-L7	Costing System
8-L8	Cost Centre
9-L9	Cost Unit
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Elements of Cost
12-L11	Classification of Cost
13-L12	Cost Sheet
14-L13	An Overview of I Unit
15-L14	Unit –II-Materials Meaning
16-L15	Objectives of Materials cost
17-L16	Purchase Control
18-L17	Centralized and decentralized purchases, Stock levels
19-L18	Economic Order Quantity
20-L19	Problems in EOQ
21-L20	Problems in EOQ
22-L21	ABC Analysis
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in ABC Analysis
25-L24	Stores ledger,Bin card
26-IT-1	Internal Test-I
27-L25	Card and Stores Problems in Bin Ledger
28-L26	Materials Issue –Methods
29-L27	First in First Out-Problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	First in First Out-Problems
32- L30	Last in First Out-Problems
33- L31	Last in First Out-Problems
34-P2	College level meeting/Cell function
35- L32	Average and Weighted average methods
36- L33	Average and Weighted average methods

37- L34	Unit-III-Labour Meaning
38- L35	Direct and Indirect Labour
39- L36	Methods of wage payments
40- L37	Remuneration and incentives
41- L38	Premium and bonus plans-problems
42- L39	Premium and bonus plans-problems
43- L40	Idle Time-Problems
44- L41	Idle Time-Problems
45- L42	Overtime and Labour Turnover problems
46- L43	Overtime and Labour Turnover problems
47- L44	Unit –IV-Overhead-Meaning
48- L45	Classification of Overhead
49- L46	Allocation and apportionment of Overheads-Problems
50- L47	Allocation and apportionment of Overheads-Problems
51- P3	Department Seminar
52- L48	Allocation and apportionment of Overheads-Problems
53- L49	Allocation and apportionment of Overheads-Problems
54- L50	Re-apportionment of overheads-problems
55- L51	Re-apportionment of overheads-problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Absorption of overhead-problems
58-L54	Absorption of overhead-problems
59-IT-II	Internal Test-II
60- L55	Absorption of overhead-problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Machine Hour Rate Method-Problems
63- L58	Machine Hour Rate Method-Problems
64- L59	Machine Hour Rate Method-Problems
65- L60	Unit-V-Job Costing-Meaning
66- L61	Problems in Job Costing
67- L62	Problems in Job Costing
68- L63	Problems in Job Costing
69- L64	Problems in Job Costing
70- L65	Process Costing-Problems
71- L66	Process Costing-Problems
72- L67	Process Costing-Problems
73- L68	Features of process costing
74-P4	College level meeting/ function
75- L69	Process losses and gains-Problems
76- L70	Process losses and gains-Problems
77- L71	Process losses and gains-Problems
78- L72	Revision
79- L73	Allotting portion for Internal Test-III

	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “Cost Accounting”
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.
CO	
CO	Imbibe conceptual knowledge of cost accounting.
CO	Understand the significance of cost accounting in the modern economic environment
CO	Select the costs according to their impact on business
CO	Differentiate methods of schedule costs per unit of production
CO	Identify the specifics of different costing methods
CO	Interpret the impact of the selected costs method
CO	Apply cost accounting methods to evaluate and project business performance
CO	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.

CO	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.
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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Law
Course Code	GMCO53
Class	III year
Semester	3
Staff Name	Advo.Kamalini
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- Understanding the basis level of business law
- Educating rights and duties of business people
- For better understanding of special contract
- Teaching business ethics with law

Syllabus Business Law

Unit I: Indian Contract Act 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts.

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts.

Unit III: Special contracts – indemnity – guarantee.

Unit IV: Bailment – Pledge – contract of agency.

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller.

Text & References Books:

1. N.D.Kapoor, Business Law, Sultan Chand Publishers.
2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers.
3. P.C. Tulsian, Business Law, Tata McGraw Hill.
4. R.S.N. Pillai, Business Law, Himalaya Publishing House.
5. Srinivasan& C.D. Balaji, Industrial Law and Public Relationship, Margham Publications.
6. TejpalSheth, Business Law, Pearson's India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Unit - I Introduction
3	Indian contract Act 1872
4	Definition
5	Offer - valid
6	Performance of contract
7	Classification of contract
8	Capacity of contract
9	Offer and acceptance
10	Welcoming of First year and Inauguration of Commerce Association
11	Essential of contract
12	Free consent
13	Appropriation of payments
14	Assessment by the Act parties
15	Consideration of contract
16	Fundamental valid contract
17	Contingent contract

18	Performance of contract
19	Mode of discharge of contract
20	Discharge by performance
21	Discharge by agreement
22	Novation
23	Rescission
24	Alteration
25	Remission
26	Waiver
27	Internal Test-I
28	Merger
29	Discharge by impossibility
30	Test Paper distribution and result analysis
31	Initial contract
32	Discharge by breach contract
33	Actual performance
34	Performance of tender
35	Discharge by lapse of time
36	Indemnity
37	Special contracts
38	Grantee
39	Suit for rescission
40	Suit for damages
41	Kinds of damages
42	Suit for injunction
43	Suit for specific performance
44	Penalty
45	Nominal damages
46	Vindictive or exemplary damages
47	Liquidated damage
48	Damages in quasi contract
49	Quantum merit
50	Suit for remote damages
51	Stipulation regarding payment of interest
52	Internal Test-II
53	Bailment
54	Kinds of bailment
55	Test Paper distribution and result analysis
56	Consideration

57	Duties of bailor
58	Duties of bailee
59	Rights of bailor
60	Rights of bailee
61	Rights of bailor and bailee
62	Particular lien
63	General lien
64	Particular lien and general lien
65	Finder of lost
66	Duties of finder of goods
67	Right of finder of lost goods
68	Pledge contract of agency
69	Pledgr VS Pawn
70	Essential of pledge
71	Duties of pawnor
72	Bailment VS Pledge
73	Sale of goods Act 1930
74	Difference between sale and agreement
75	Agreement
76	Classification of goods
77	Documents of title to goods
78	Duties and Rights
79	Byers and Sellers
80	Internal Test-III
81	Rights of unpaid seller
82	Rights and duties of buyer and seller
83	Test Paper distribution and result analysis
84	Revision of Unit - I
85	Revision of Unit - II
86	Revision of Unit – III
87	Revision of Unit – IV
88	Revision of Unit – V
89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Law>”
CO1	Demonstrate an understanding of the Legal Environment of Business.
CO2	Communicate effectively using standard business and legal terminology.
CO3	Demonstrate recognition of the requirements of the contract agreement
CO4	Demonstrate understanding of contract consideration and capacity
CO5	Demonstrate recognition of the genuineness of assent in contract formation.
CO6	Demonstrate understanding of legality and Statute of Frauds in contracts
CO7	Identify contract remedies
CO8	Demonstrate recognition of consumer protection and intellectual property rights
CO9	Understand the various provisions of Company Law

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Economic for Competitive Examination
Course Code	GNEC31
Class	I year (2014-2015)
Semester	3
Staff Name	S.Dani Roman Singh
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem	

Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014)
 Model Test: 3 Hrs (24/10/2014)
 Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)

Objective

1. To equip Students with the knowledge of Economics for Competitive examinations.
2. To acquire knowledge about investment pattern in India

Syllabus Economics for Competitive Examinations

Unit-I Introduction to economics

Meaning and scope of economics – basic concepts in Economics – Human wants – Goods – Utility – Value – Price – Income – Wealth – Welfare – Market – Cost – revenue.

Unit – II Consumption

Meaning of the terms – Consumer – Consumption – Utility maximization – Law of diminishing Marginal Utility – Law of Demand – Law of Equimarginal Utility – the Concept of consumer’s Surplus.

Unit – III Production and Distribution

Meaning of the terms – Producer – Production – Factors of Production – Law of returns meaning of the terms – Rent, Wages, Interest, and Profit.

Unit – IV Product Pricing

Perfect competition – Imperfect competition – Monopoly.

Unit – V Investment

Meaning of the term investment – Investment Opportunities in shares, Bank Deposits, Real estates. Small Savings schemes, Insurance Schemes, Investment in Companies and Investment in gold.

Reference

1. Micro Economics - M.L. Seth
2. Principles of Economics - K.P.M. Sundaram

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Meaning and scope of economics – basic concepts in Economics – Human wants

2-L2	Goods – Utility – Value – Price Income – Wealth – Welfare – Market – Cost – revenue
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Meaning of the terms – Consumer – Consumption Utility maximization
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Law of diminishing Marginal Utility – Law of Demand Law of Equimarginal Utility
9-L7	The Concept of consumer’s Surplus - Meaning of the terms – Producer Production –
10-P2	College level meeting/Cell function
11-L8	Factors of Production – Law of returns meaning of the terms – Rent, Wages,
12-L9	Interest, and Profit Perfect competition Imperfect competition
13-P3	Department Seminar
14-L10	Monopoly Meaning of the term investment
15-L11	Investment Opportunities in shares Bank Deposits, Real estates
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Small Savings schemes Insurance Schemes,
20- P2	College level meeting/ function
21-L15	Investment in Companies.
22-L16	Investment in gold
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Economic for competitive Exam>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	B.Com.
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Course Name	Business Communication
Course Code	GSCO3A
Class	I year (2014-2015)
Semester	3
Staff Name	R.AllwinNirmal Singh
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Objectives:

1. To know about the various business correspondence letter.
2. To provide the various skills required in students career.

Syllabus

UNIT-1Introduction Nature and importance of communication – types of communication (verbal & non verbal) – forms of communication – barriers to communication.

Unit-2 **Business correspondence** Letter writing – principles of letter writing- quotations- orders-tenders- sales letters – claims and adjustment letters- credit and collection letter.

Unit-3**Job related communication** Letter of application – drafting the application- elements of structure of application – resume preparation.

Unit-4**Attending the interviews**Types of interviews- preparation for attending the interview- before and during the interview- interview process- tips for successful interview.

Unit-5**Technology and business communication**Role and effectiveness of technology in business communication- email. Text, messaging, instant messaging- modern techniques like video conferencing, socialnetworking- strategic importance of E-Communication.

Course Calendar

Hour allotment	Class Schedule
Odd Semester begin on 18-06-2014	
1-L1	Nature and importance of communication
2-L2	Types of communication
3- L3	Verbal & non verbal
4-L4	Forms of communication
5-L5	Barriers to communication

6-L6	Letter writing
7-L7	Principles of letter writing
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Quotations
10- L9	Orders
11-L10	Tenders
12-L11	Sales letters
13-L12	Claims letter
14-L13	Adjustment letters
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Credit letter
17-IT-1	Internal Test-I
18-L16	Collection letter
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Letter of application
21- L19	drafting the application
22- P2	College level meeting/Cell function
23-L20	Elements of structure of application
24-L21	Resume preparation.
25-L22	Types of interviews
26-L23	Preparation for attending the interview
27-L24	Before and during the interview
28-L25	Interview process
29-L26	Tips for successful interview
30-L27	Technology and business communication
31-L28	Role
32-L29	Effectiveness of technology in business communication
33-L30	Email. Text, messaging
34- P3	Department Seminar
35-L31	Instant messaging
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Modern techniques like video conferencing
38- IT-II	Internal Test-II
39-L34	How to connect video conference
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Video conference advantages and disadvantages
42- L37	Social networking
43- L38	Application of social network
44- P4	College level meeting/ function
45-L39	Strategic importance of E-Communication.
46-L40	Electronic communication

47-L41	Advantages and disadvantages of communication
48-L42	Significance of communication
49-L43	Interview methods
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Revision
52- L46	Revision
53-IT-III	Internal Test-III
54-L47	Revision
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Feedback of the Course, analysis and report preparation
60-L50	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Communication>”
CO1	To make effective and impressive communication
CO2	2. To make communication in ethical manner
CO3	. Capable to make persuasive digital communication
CO4	Capable to make abstract & summaries of proposals.
CO5	Better presentation and communication using proper body language

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Marketing
Course Code	GACO11(Allied-I)

Class	First Year 2015 - 2016
Semester	2
Staff Name	Mr.R.AllwinNirmal Singh
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives

1. To know about the marketing of product
2. To understand the advertising Medias.

Principles of Marketing:

Unit – I Meaning of Market – Clasfficiation of Markets – Marketing – Objects and Importance – Selling and Marketing – Types of Goods and Services – Marketing Concepts – Factors Influcing Marketing Concepts – Social marketing – Marketing Mix – Marketing Process – Is Marketing a science or an Art?

Unit – IIMarketing Functions – Functions of Exchange – Buying – Assembling – Selling – Functions of Physical Supply – Storage – Transportation. Facilitating Functions – Financing – Risk – Bearing – Standardization – Market Information – Promotion.

Unit – III Product: What is Product? - Features of Product – Product Policy – Product Planning – Product Line – Product Mix – Product Mix Strategies – Product Innovation – Product Life Cycle.

Unit – IV Advertising: Basic features – Objective – Functions of Advertising – Advanages of Advantages – Kinds of Advertising – Objections against Advertising – Why and When do advertise? Selection of Advertising Media – Causes for Failure of Advertising.

Unit – VPromotionalProgrammes Sales Promotions – Definitions – Purpose – Advantages – Kinds – Limitations – Sales Promotion Incentives for the Consumers – For the Dealers – For the Sales Force – Personal Selling – Objectives – Duties and Qualities of Good Salesman – Classification and Types of Customers.

Text Book:

1. Modern Marketing – Principles & Practices by R.S.N. Pillai&Bhagavathi – S. Chand & Co Ltd, New Delhi.
2. Philip Kotler – Marketing Manangement Practice – Hall of India Pvt Ltd, New Delhi.

.Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	Unit-I Introduction to Marketing
3	Classification of Markets
4	Characteristics of marketing
5	Objectives of marketing
6	Importance of marketing
7	Meaning of Buying and selling
8	Types of marketing
9	Types of goods and services
10	Concept of market
11	Factors influencing marketing concept
12	Meaning of social marketing
13	Meaning of marketing mix
14	Marketing process
15	Is marketing a science or art
16	Unit-II marketing functions
17	Functions of exchange
18	Meaning of buying
19	Meaning of assembling
20	Importance of selling (Internal Test-I)
21	Functions of physical supply
22	Storage and transportation
23	Facilitating functions
24	Importance of financing
25	Risk bearing
26	Meaning of standardization
27	Importance of standardization
28	Meaning of market information
29	Importance of market information
30	Concept promotion
31	Unit-III Meaning of product
32	Importance of product
33	Features of product
34	Meaning of product policy
35	Meaning of product planning
36	Importance of product line
37	Importance of product mix
38	Product mix strategies
39	[product innovations
40	Meaning of product life cycle
41	Stages of product life cycle

42	Methods product mix strategies
43	Product innovation techniques
44	Unit-IV Advertising
45	Meaning of advertising (Internal Test_II)
46	Features of advertising
47	Objectives of advertising
48	Functions of advertising
49	Merits and demerits of advertising
50	Importance of advertising
51	Kinds of advertising
52	Objections against advertising
53	Why and when do advertise
54	Selection of advertising media
55	Techniques of advertising
56	Importance of advertising media
57	Merits and demerits of advertising media
58	Causes for failure of advertising
59	Successful advertisement media
60	Unit-V promotional programmes (Internal Test_III)
61	Meaning of sales promotion
62	Definintion of sales of promotion
63	Purpose of sales promotion
64	Characteristic of sales promotion
65	Kinds of sales promotion
66	Advantages and disadvantages of sales promotion
67	Limitation of sales promotion
68	Sales promotion incentives for the consumers
69	Sales promotion incentives for the Dealers
70	Sales promotion incentives for the sales force
71	Meaning of personnel selling
72	Revision
73	Revision
74	Model Test
75	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Marketing>”
CO1	Understand the marketing concepts and its evolution
CO2	Analyse the market based on segmentation, targeting and positioning
CO3	Know the consumer behaviour and their decision making process
CO4	Make decisions on product, price, promotion mix and distribution
CO5	Understand the rural markets and the contemporary issues in marketing

CO6	define bookkeeping and accounting
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	E- Commerce
Course Code	GACO41
Class	II year
Semester	4
Staff Name	Mrs.RSD.Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course objectives:

3. To know about the e commerce concept among the students
4. To acquire the electronic data interchange concept and online shopping

SyllabusE- Commerce

Unit – I E-Business and E-Commerce: Introduction, Potential Benefits, Limitations, Classifications, Impact of E-Commerce on Business models E-Commerce Applications: Entertainment, E-Marketing, E-Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, E-Learning, and E-Shopping.

Unit – II Architecture Framework of E-Commerce: Application Services, Brokerage and Data management, Interface Layers, Secure Messaging, Middleware Services and Network Infrastructure. Security, Protocols: Open Systems Interconnection (OSI), TCP/IP, FTP, HTTP, SMTP, S-HTTP, SSL, NNTP, Messaging Protocols: Basic Mail Protocol, Security Enhanced Mail Protocol. Web Security Issues, Encryption Techniques: Symmetric and Asymmetric.

Unit – III Consumer Oriented E-Commerce Applications, Mercantile Process Model:

Consumer Perspective and Merchant’s Perspective Electronic Payment Systems: Advantages and risks, Types of payment System (Credit Cards, E-Cash, Smart-Cards)

Unit – IVElectronic Data Interchange: Non EDI System, Partial EDI System, Fully Integrated EDI System, Prerequisites for EDI, and Issues of EDI: Legal Issues, Security Issues, Privacy Issues.

Unit – V E-Marketing Techniques:

Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-Mail, Chain letters, Applications of 5P’s (Product, Price, Place, Promotions, People) E-Advertising Techniques: Banners, Sponsorships, Portals, and Online Coupons.

Text and References Book:

4. E-Commerce: A managerial Perspective: Micheal Change, etc. A1
5. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control
6. Frontiers of Electronic Commerce: Ravi Kalakota & A.B. Whinston

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	E-Business and E-Commerce Introduction
3	Potential Benefits
4	Limitations
5	Classifications
6	Impact of E-Commerce
7	Business Models
8	E-Commerce applications
9	Entertainment
10	E-Marketing
11	E-Advantages
12	Search Engines, E- Banking
13	Mobile Commerce
14	Online Trading, Clearing
15	E-Shopping
16	Architecture Framework of E-Commerce
17	Applications Services
18	Internal Test-I
19	Brokerage and Data Management
20	Interface Layers
21	Secure Messaging
22	Middleware services
23	Network Infrastructure
24	Test Paper distribution and result analysis
25	Security Protocols
26	Open Systems
27	Interconnections (OSI)
28	TCP/IP
29	FTP

30	HTTP
31	Cell function
32	SMTP
33	S-HTTP
34	SSL
35	NNTP
36	Messaging Protocols
37	Basic Mail Protocol
38	Security Protocols
39	Enhanced Mail Protocol
40	Web Security Issues
41	Internal Test II begins
42	Encryption Techniques
43	Symmetric and Asymmetric
44	Test Paper distribution and result analysis
45	Consumer Oriented
46	E-Commerce applications
47	Mercantile Process Model
48	Consumer Perspective and Merchant's Perspective
49	Electronic Payment Systems
50	Advantages and risks
51	Types of Payment System
52	Credit Card, E-Cash, Smart-Cards
53	Electronic Data Interchanges
54	Non EDI System
55	Partial EDI System
56	Fully Integrated EDI System
57	Prerequisites for EDI
58	Issue of EDI
59	Legal Issues
60	Security Issues
61	Privacy Issues
62	Search Engines
63	Directories
64	Registrations
65	Solicited Targeted E-Mails
66	Interactive Sites
67	Banners
68	Advertising

69	Spam Mails
70	E-Mail
71	Chain Letters
72	Applications of 5P's
73	Product
74	Internal Test III begins
75	Price
76	Place
77	Promotion
78	Test Paper distribution and result analysis
79	People
80	E-Advertising
81	Types of E-Marketing
82	Banners
83	E-Advertising and E-marketing
84	Sponsorships
85	Portals
86	Online Coupons
87	Portals and Online Coupons
88	Revision
89	Model Test
90	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<E-COMMERCE>”
CO1	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO2	Use of Management Information System (MIS) at various levels of management
CO3	Understand the concepts, structure, types and Digital Payment Systems.
CO4	Understand evolution of internet, its application and its basic services in marketing

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -II
Course Code	GMCO6A
Class	III year 2015 - 2016
Semester	Even
Staff Name	Mr.R.AllwinNirmal Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course objectives:

- 1.To acquaint the students with basic principles underlying the provisions of direct and indirect tax laws,
2. To develop a broad understanding of the tax laws and accepted tax practices.
3. To introduce practical aspects of tax planning as an important managerial decision-making process.

Syllabus

UG-Colleges/Part-III (B.Com) Semester-VI/ppr.no.34/ Major Elective-3(A) INCOME TAX,
LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems Unit
III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax
Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay
Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 02/12/2015
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem

20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit V -Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income

61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course "<Income tax law and practice>"
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.

CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head "Income from Salary"
CO8	• Compute income under the head "Income from House Property"
CO9	• Compute income under the head "Income from Business or Profession"

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com -A
Course Name	Financial Accounting-I I
Course Code	GMCO21-Core-II (Part-III)
Class	First Year 2015 - 2016
Semester	II
Staff Name	Mrs.K.Nishanthini
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester	

Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016)
 Model Test: 3 Hrs (11.04.2016)
 Department Meeting : 2 Hrs
 Mentoring: 5 Hrs
 College Meetings: 2 Hrs
 Remaining 60 Hours (5 Units X10 Hrs per Unit =60Hrs)

Course Objectives

Objectives Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts.

Unit I 12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II 12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III 12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV 12 hours

Average Due Date – Account Current.

Unit V 12 hours

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	Consignment- definition, meaning, features. Difference consignment & sales
3	Imported towns in consigned , preparation of account sales
4	Accounting of consigned transaction-model of journal entries in the book of both the parties
5	Contingent a/c simple problem

6	Values of insold stock- receiving and non receiving references
7	Contingent- cost price with stock valuables
8	Contingent- cost price with stock valuables
9	Contingent cost price –invoice price method
10	Contingent-cost price-simple problems
11	Contingent-cost price-simple problems
12	Contingent-cost price-advanced problem
13	Contingent-cost price-advanced problem
14	Contingent-cost price-advanced problem
15	Contingent-cost price-advanced problem
16	Review consigned-precious question paper
17	Joint venture- meaning, features
18	Joint venture VS partnership, JV V/S consignment
19	Accounting of JV transaction – different methods
20	Separate set of books- model journal entries
21	JV-Simple problems
22	JV-Simple problems
23	JV-Advance problems
24	JV-Advance problems
25	Separate entry book not kept-model entries
26	Separate entry book not kept-model entries
27	Separate entry book not kept-simple problems
28	Separate entry book not kept-simple problems
29	Internal Test-I
30	Separate entry book not kept-simple problems
31	Memorandum JV method. Simple problems
32	Memorandum JV method. Simple problems
33	Routine- precious year question papers
34	Accounts of non -trading concern-meaning, regulation
35	Preparation of receipt & payment
36	Difference between receipt and payment & income and expenditure
37	Calculation amount to the debited to income and expenditure for some specified expenses
38	Calculation of income the evaluated to income and expenditure
39	Preparation of R&P,I&E, B/S
40	Preparation of R&P,I&E, B/S
41	Preparation of R&P,I&E, B/S
42	Preparation of R&P,I&E, B/S
43	Preparation of R&P,I&E, B/S

44	Preparation of R&P,I&E, B/S
45	Internal Test-II
46	Previous question paper
47	Average due date: meaning, practiced users
48	Calculated average due date have and its bank in difference installment
49	Calculated average due date have and its bank in difference installment
50	Calculated average due date have and its bank in difference installment
51	Calculation of average due date: where amount is rent in a single installment
52	ADD- simple problems
53	ADD-simple problems
54	Account current- meaning ADOVS accountant
55	Preparation account cart- product method
56	Preparation account cart- product method
57	Preparation account cart-red ink interest
58	Preparation account cart-epogue the interest
59	Preparation account cart-epogue the interest
60	Preparation account cart-varying realizing method
61	Preparation account cart-invest table method
62	Internal Test-III
63	Voyage Account Meaning
64	Preparation of Voyage Account procedure
65	Voyage Account basic problems
66	Voyage Account basic problems
67	Insurance claim: -fire insurance claim – meaning
68	important term, average clause
69	Calculation claim-when GP rate is grew
70	Calculation claim – when GP rate is not grew
71	Calculation claim- overvaluation & know value of stock
72	Calculation claim- overvaluation & know value of stock
73	Loss of profit previous year – basic problem
74	Loss of profit previous year – basic problem
75	Review of previous year question papers
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting - II>”
CO1	Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
CO2	Distinguish Joint Venture and Partnership and to learn the methods

	of maintaining records under Joint Venture
CO3	Understand the meaning and features of Non-Profit Organisations
CO4	Learn to prepare Receipts & Payment Account, Income & Expenditure Account and
CO5	Balance Sheet for Non-Profit Organizations.
CO6	To record the average due date
CO7	To record the account current
CO8	To prepare Insurance claims with various methods
CO9	To prepare self balancing and sectional balancing in Insurance

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Management
Course Code	GMCO12-Core-I(Part-III)
Class	First Year 2015 - 2016
Semester	2
Staff Name	Dr.S.Dani Roman Singh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

- Objectives** 1.To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

Business Management

Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II 12 hours

Planning and Decision making- Planning-Importance of planning-Process of planning types of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)-Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.

Unit III 12 hours

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV 12 hours

Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V 12 hours

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination- Control-nature-Basic control process-Control techniques (Traditional and Nontraditional)- Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson’s India Education Services Pvt. Ltd.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	Introduction to management,Meaning and definition of management-
3	Functions ofmanagement
4	Managerial skills
5	Levels of management
6	Roles of manager
7	Management as a science or art
8	Management as a science or art
9	contributions to management by F.W.Taylor,
10	Henry Fayol, Elton Mayo andPeter.F.Drucker
11	Planning and Decision making
12	Planning
13	Importance of planning
14	Process of planning
15	Typesof planning
16	methods Objectives
17	Policies
18	Procedures
19	Internal Test-I
20	Strategies and Programmes
21	Obstacles to effective planning.
22	Test Paper distribution and result analysis
23	Decision making
24	Types of decisions
25	Process of decision making
26	Decision tree
27	Organising, Organisation, importance

28	Principles of organizing
29	Organisational structure-Line
30	and functional
31	Organisation charts and manuals.
32	Departmentation
33	Cell function
34	Bases, span of management.
35	Delegation
36	Meaning and definition
37	Principles of delegation
38	Internal Test II begins
39	Centralisation andDecentralisation
40	Centralisation andDecentralisation
41	Test Paper distribution and result analysis
42	Directing, Importance
43	Principles of Directing
44	Motivation
45	Theories of motivation
46	Maslow, Herzberg Theories.
47	Communication
48	Process
49	Barriers to effective
50	Communication
51	Leadership
52	Definition, Styles of Leadership
53	Co-ordination Introduction
54	Importance
55	Requirements of effective coordination
56	Control Meaning
57	Control-nature-Basic control process
58	Control techniques (Traditional and Nontraditional)
59	Scope of Control
60	Elements of Control
61	Purpose of Controlling
62	Control Basic control process
63	Use of computers in Management Information system
64	Co-ordination Meaning Definition
65	Co-ordination Scope & Importance
66	Co-ordination Requirements
67	Internal Test II begins
68	Effective tools of Co-ordination
69	Revision
70	Test Paper distribution and result analysis
71	Revision
72	Revision

73	Revision
74	Model Exam
75	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Principles of Management>”
CO1	Define management, it’s five basic functions, and skills Describe the three contemporary management theories and how each address the rapid pace of change in business today
CO2	Explain the relationship between strategic, tactical and operational plans Describe the purpose of a SWOT analysis
CO3	Explain the organizing process Identify the stages of team development
CO4	Explain the Direction function Identify the relationship between behaviors and motivation
CO5	Define controlling and explain its importance as a management function Explain the nature and importance of coordination
CO6	Distinguish between management and leadership roles and the priorities of each Explain the concept of continuous change and its impact on change management Identify the impact of continuous change on a manager’s role as leader
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	GMCO41
Class	II year
Semester	4
Staff Name	Dr.Koil Samuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course objectives:

1. To provide accounting for contract accounts. financial instruments and deferred taxation.
2. To inculcate Introduction. Accounting for partnership firms.

Advanced Financial Accounting – II

Unit – I Contract Account – Work Uncertified – Work certified – Work in Progress – Profit on Completed contracts – Profit on Income Contracts – Contracts – Cost plus Contract – Farm Accounting.

Unit – II Partnership account – Partner’s Capital and Current account – Profit and loss Appropriation account.

Unit – III Admission of the Partner – New ratio – Gaining ratio – treatment of goodwill – revaluation account – Memorandum revaluation account – Balance Sheet after Adjustment.

Unit – IV Retirement of a Partner – Sacrificing ratio – Settlement of retiring Partners loan account – death – Joint Life Policy – Settlement of executor’s account – Amalgation – Sale of Partnership firms.

Unit – V Dissolution of a Firm – realization account – Conversion of a firm into a Company – Insolvency of a Partner – two Partners, Garner Vs Murray, Insolvency of all Partners.

Gradual relation of assets – Piece meal distribution – Proportionate Capital method – Maximum Loss Method.

Text & Reference Books:

6. Advanced Accountancy – S.P. Jain & K.L. Narang – Kalyani Publishers, New Delhi.
7. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sultan Chand & Sons, New Delhi.
8. Advanced Accountancy – M.C. Shukla and T.S. Grewal – Sultan Chand & Co, New Delhi.
9. Advanced Accountancy – Dr. M. A. Arulanandam & K.S. Raman – Himalaya Publishing House, Mumbai.
10. Advanced Accountancy, S.P. Jain & K.L. Narang. Kalyani Publishers. NBew Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	Contract Account Introduction
3	Complete Contract Problem
4	Complete Contract Problem
5	Incomplete contract problem
6	Incomplete contract problem
7	Incomplete contract problem

8	Incomplete contract problem
9	Incomplete contract problem
10	Incomplete contract problem
11	Incomplete contract problem
12	Incomplete contract problem
13	Cost Plus Contract Problem
14	Cost Plus Contract Problem
15	Cost Plus Contract Problem
16	Cost Plus Contract Problem
17	Form Accounting Introduction
18	Form Accounting Problem
19	Form Accounting Problem
20	Form Accounting Problem
21	Partnership Account Introduction
22	Partnership Deed Types of Partner
23	Internal Test-I
24	Partners Capital Accounts Problem
25	Partners Capital Accounts Problem
26	Test Paper distribution and result analysis
27	Partners Capital Accounts Problem
28	Partners Capital Accounts Problem
29	Profit & Loss Appropriation Account Problem
30	Profit & Loss Appropriation Account Problem
31	Profit & Loss Appropriation Account Problem
32	Profit & Loss Appropriation Account Problem
33	Profit & Loss Appropriation Account Problem
34	Profit & Loss Appropriation Account Problem
35	Cell function
36	Admission of a Partner Introduction
37	General Reserve Account
38	Ratio
39	Ratio
40	Ratio
41	Treatment of Goodwill
42	Treatment of Goodwill
43	Treatment of Goodwill
44	Revaluation Accounts
45	Revaluation Accounts
46	Revaluation Accounts

47	Internal Test II begins
48	Admission of a Partner Advance Problem
49	Admission of a Partner Advance Problem
50	Test Paper distribution and result analysis
51	Admission of a Partner Advance Problem
52	Admission of a Partner Advance Problem
53	Admission of a Partner Advance Problem
54	Admission of a Partner Advance Problem
55	Retirement of a Partner
56	Sacrificing ratio
57	Retirement of a Partner Advanced Problem
58	Retirement of a Partner Advanced Problem
59	Retirement of a Partner Advanced Problem
60	Jiont Life Policy Problem
61	Jiont Life Policy Problem
62	Jiont Life Policy Problem
63	Settlement of executors Account
64	Settlement of executors Account
65	Amalgamation of a Partner
66	Amalgamation of a Partner
67	Amalgamation of a Partner
68	Amalgamation of a Partner
69	Sale of Partnership firms Problem
70	Sale of Partnership firms Problem
71	Sale of Partnership firms Problem
72	Dissolution of a Firm Introduction
73	realization account Problem
74	realization account Problem
75	Conversion of a firm in to a company
76	Conversion of a firm in to a company
77	Insolvency of a Partner
78	Insolvency of a Partner
79	Internal Test III begins
80	Garnervsmuray Modal
81	Garnervsmuray Modal
82	Test Paper distribution and result analysis
83	Piece meal distribution
84	Piece meal distribution
85	Piece meal distribution

86	Capital Method
87	Maximum loss method
88	Maximum loss method
89	Model Test
90	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<ADVANCED FINANCIAL ACCOUNTING-II>”
CO1	1. Student can able to make necessary journal entries in the books of record under hire purchase method.
CO2	2. Able to maintain royalty and joint venture accounts.
CO3	3. Easily examine the dissolution of partnership.
CO4	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
CO5	Prepare financial accounts for partnership firms in different situations of admission,
CO6	retirement, death and insolvency of the partners.
CO7	<input type="checkbox"/> <input type="checkbox"/> Prepare financial statements for partnership firm on dissolution of the firm.
CO8	<input type="checkbox"/> <input type="checkbox"/> Employ critical thinking skills to understand the difference between the dissolution of the
CO9	firm and dissolution of partnership.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO42 – CORE 9
Class	II year
Semester	4
Staff Name	Mrs.K.Nishanthini
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem	
Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016)	

Model Test: 3 Hrs (11.04.2016)

Dept. Meetings-2 Hrs

College Meetings-2 Hrs

Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)

Course Objectives

- To learn about statistics.
- To study about measures of central tendency.
- To understand correlation.
- Discussing deviation method regression analysis.
- Graphic method-moving average method of least square-problems.
- Index numbers-meaning-construction of index numbers.

Syllabus

Business Statistics

Unit – I Definition of statistics – Importance – Application – Limitations and Distrusts of Statistics – Statistical survey - Planning and design of survey – Collection of Data – Primary and Secondary data – Questionnaire and Schedule – Sampling design – Types of Samples – Classification of data – Tabulation and Presentation of data – Diagrams – Two and three dimensional.

Unit – II Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Variance – Co-efficient of Variation – skewness – Kurtosis – Moments.

Unit – III Correlation – Meaning – types – Scatter diagram – Karl Pearson's Co-efficient of correlation – Rank correlation – Concurrent deviation method. Regression analysis – Uses – Methods of Studying regression – Regression lines.

Unit – IV Probability – Meaning – Usefulness – dependent and independent events – mutually exclusive events – simple and compound events – addition theorem – multiplication theorem – problems.

Unit – V Index numbers – Meaning – Construction of index numbers – its problems – methods of Construction – test of Consistencies – fixed base – chain base – consumer price index – Problems. Analysis of time series – trend seasonal and cyclical variations – Irregular fluctuations – Methods of Measurements – graphic method – Moving average method of least square – problems.

Text Books:

2. Statistical Method – Dr. S. P. Gupta – Sultan Chand & Sons, New Delhi.

Books for Reference:

3. Statistics – theory and Practice – R.S.N Pillai & Bhagavathi, S.S. Chand & Co.
4. Business Statistic – M. Willson, Himalaya Publishing House, Mumbai.

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	Statistics: Definition, Importance, Applications, Limitations
3	Planning and designing statistical survey, execution of survey
4	Collection of data- Primary & Secondary data, Collecting primary data - method
5	Secondary data- sources of secondary data. Census vs sampling
6	Sampling method – classification and tabulation of data
7	Diagrammatic And graphical presentation of data
8	Mean – meaning and calculation of mean, Individual observation, discrete series
9	Mean – continuous series, short cut method etc.
10	Median – Individual observation & discrete series
11	Median – Continuous series & open ended class
12	Quartile - Individual observation, discrete series and Continuous series
13	Decile- Individual observation, discrete series & Continuous series
14	Percentile- Individual observation, discrete series & Continuous series
15	Mode – Individual observation & discrete series
16	Mode – Continuous series
17	Mode – Continuous series
18	Internal Test-I
19	Mode – grouping & analysis table
20	Mean, Median & Mode Advanced problems
21	Test Paper distribution and result analysis
22	Mean, Median & Mode Advanced problems
23	Geometric Mean - Individual observation, discrete series & continuous series
24	Harmonic Mean - Individual observation, discrete series & continuous series
25	Application of Geometric Mean & Harmonic Mean
26	Dispersion – Absolute measure & relative measure, Range & coefficient of range
27	Quartile deviation & coefficient of Quartile deviation
28	Mean deviation about mean & coefficient of Mean deviation
29	Mean deviation about median & coefficient of Mean deviation
30	Standard deviation - Individual observation & discrete series

31	Standard deviation - continuous series, Coefficient of variation
32	Skewness – Karl Pearson’s coefficient of Skewness
33	Cell function
34	Skewness – Bowley’s coefficient of Skewness
35	Skewness –Advanced problems
36	Skewness –Advanced problems
37	Correlation – meaning, types.
38	Correlation – Karl Pearson’s coefficient of Correlation
39	Correlation – Karl Pearson’s coefficient of Correlation
40	Correlation – Spearman’s rank Correlation
41	Correlation – Spearman’s rank Correlation
42	Correlation – concurrent deviation method
43	Internal Test II begins
44	Regression analysis – meaning, uses, correlation Vs regression
45	Regression analysis – regression equations, least square method
46	Test Paper distribution and result analysis
47	Regression analysis – regression equations, least square method
48	Deviation taken from actual mean and assumed mean
49	Deviation taken from actual mean and assumed mean
50	Indexed numbers – meaning, types, problems etc.,
51	Methods – un weighted Index number – Simple aggregative method, Simple Average of Relatives
52	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
53	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
54	Method – Marshall – Edge worth Method, Kelly’s Method
55	Weighted Average of relatives method
56	Quantity or Volume Index number, Value Index number
57	Test of Adequacy – Time Reversal Test and Factor Reversal Test
58	Test of Adequacy – Time Reversal Test and Factor Reversal Test
59	Chain Index Number
60	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
61	Time series - meaning, importance & components of time series
62	Measurement of trend – graphic method & semi average method
63	Measurement of trend – moving average method
64	Measurement of trend – moving average method
65	Measurement of trend – method of least square
66	Measurement of trend – method of least square
67	Internal Test III begins
68	Measurement of Seasonal variation – Simple average method
69	Probability – Important terms in Probability
70	Test Paper distribution and result analysis
71	Addition theorem and the multiplication Theorem
72	Addition theorem and the multiplication Theorem
73	Bayes theorem

74	Model Test
75	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
CO2	2. Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
CO3	3. Student will able to interpret the meaning of the calculated statistical indicators
CO4	4. Student will able to choose a statistical method for solving practical problems
CO5	5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
CO6	6. Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques

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For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai.

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Taxation
Course Code	GACO3A
Class	II year 2015 - 2016
Semester	Odd
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	6 / WK

Total 90 Hrs/Sem
 Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016)
 Model Test: 3 Hrs (11.04.2016)
 Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus Indirect Tax

Unit – I Indirect taxes – Meaning – Special Features – Merits – demerits – Major – reforms in indirect taxation in India.

Unit – II Central Excise Act 1944 – basis condition for excise liability – taxable event – types of excise duty – excisable goods – related buyer – Manufacture – Processes amounting to Manufacture – rules for classification – rules for valuation – transaction value – Inclusions and exclusion.

Unit – III Customs Act 1962 – Nature of Customs duty – taxable event – territorial waters of India – Indian customs waters – types of Customs duty – Customs value – Inclusions and Exclusion.

Unit – IV Value Added Tax (VAT) – Meaning – Special Features – Need and Mechanism.

Unit – V Service Tax – Meaning – Need – Persons to Whom Service Tax is Charged – Classifications.

Text Books:

9. Indirect Taxation – Dr.Balachandran, Sultan.
10. Central Exercise – V.S. Datey, Taxman Publication
11. Indirection Taxes – V.S. Datey, Taxman Publication
12. Central Excise for Small Scale Industries – Gopinathsarangi
13. Job Work for central excerise – B.N. Gururaj
14. A Hand book for Service tax – C. Parthasarathy&SanjeevAgarwal
15. Customs Law Manual – R.K. Jain
16. Customs Tariff of India – R.K. jain

Course Calendar

Hour allotment	Class schedule
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1	Even Semester begin on 02/12/2015
2	Introductions
3	Indirect taxes
4	Types of Indirect taxes
5	Special features
6	Merits
7	Demerits
8	Merits and Demerits
9	Types
10	Major reforms
11	Indirect taxation in India
12	Central excise introduction
13	Meaning
14	Central excise
15	Central excise definitions
16	Central excise act 1944
17	Basis condition for Excise liability
18	Taxable event
19	Types of excise duty
20	Revision
21	Revision
22	Internal Test I begins
23	Excisable
24	Assignment on Internal Question
25	Test Paper distribution and result analysis
26	Excisable goods
27	Related buyers
28	Manufacture
29	Processes amounting
30	Futures of process amounting
31	Processes amounting to Manufacture
32	Rules for valuation
33	Scope of Valuation
34	Transaction value
35	Inclusions
36	Exclusion
37	Inclusions and Exclusion
38	Meaning of Customer
39	Definition for Customer

40	Customs act 1962
41	Nature of Customs Duty
42	Revision
43	Revision
44	Internal Test II begins
45	Taxable event
46	Territorial water
47	Test Paper distribution and result analysis
48	Assignment on Internal Question
49	Water of Indian
50	Indian customs
51	Class test
52	Importance of Customs
53	Difference between Customs
54	Types of Customs duty
55	Customs value
56	Inclusions
57	Types of Inclusions
58	Exclusion
59	Futures of Exclusion
60	Inclusions and Exclusion
61	Introductions
62	Value of Added
63	Value taxes
64	Meaning
65	Definition
66	Features of Value Added taxes
67	Concept of Taxes
68	Difference in VAT
69	Vat meaning
70	Special features
71	Need
72	Mechanism
73	Class test
74	Meaning of Services
75	Service tax
76	Definition
77	Need
78	Persons to Whom

79	Revision
80	Revision
81	Internal Test III begins
82	Service tax is Charged
83	Classification of Service Tax
84	Test Paper distribution and result analysis
85	Assignment on Internal Question
86	Revision
87	Revision
88	Revision
89	Model test
90	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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HOD Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting- II
Course Code	GMCO61
Class	I year 2015 - 2016
Semester	6
Staff Name	S.Dani Roman Singh

Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016)	
Model Test: 3 Hrs (11.04.2016)	
Dept. Meetings-2 Hrs	
College Meetings-2 Hrs	
Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- 1. To know the preparation of liquidator's final statement of accounts.
- 2. To prepare the final accounts of banking company in a schedule form
- 3. To train the students to prepare final accounts under double account system.

Syllabus

Corporate Accounting-II

Unit I:Introduction- Liquidator's final statement of accounts. **(13hours)**

Unit II: Holding companies-minority interest – capital profits cost of control or goodwill - Preparation of Consolidated balance sheet.

Unit III: Accounts of Banking Companies –format of balance sheet and profit and loss account as per 29 of banking regulation Act

Unit IV: Double Account System- meaning differences between double account and single account system- difference between Double account- and double entry system- preparation of final Accounts base disposal of surplus calculation of reasonable return – replacement of assets

Unit V Accounting ratios- responsibility accounts- human resource accounting

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand &Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 02/12/2015
1-L1	Unit I:Introduction- Liquidator's final statement of accounts.
2-L2	Meaning and definition of liquidation
3- L3	Importance of liquidation
4-L4	Types of liquation
5-L5	Meaning of winding up of the companies
6-L6	Compulsory winding up of the companies
7-L7	Accounting treatment of compulsory winding up
8-L8	Voluntary winding up of the company
9-L9	Accounting treatment of the voluntary winding up
10-P1	Commerce Association Meet
11-L10	Format of liquidator final account
12-L11	Differences between liquidator's final statement and final Account
13-L12	Simple problems
14-L13	Unit II: Holding companies-
15-L14	Meaning and definition of holding company and subsidiary company
16-L15	Term of holding company
17-L16	Distinguish between Holding company and subsidiary company
18-L17	Important profits of Holding and subsidiary company
19-L18	Capital profit
20-L19	Revenue profit
21-L20	Minority interest meaning and term of minority and specimen form of minority
22-L21	Minority interest meaning and term of minority and specimen form of minority
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple calculation of minority interest
25-L24	Capital profits cost of control or goodwill
26-IT-1	Internal Test-I
27-L25	Define Goodwill , general reserve, etc
28-L26	Preparation of Consolidated balance sheet.
29-L27	Simple problem
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: Accounts of Banking Companies –Meaning and definition of Banking companies
32- L30	Preparation of different schedule
33- L31	Explanation regarding the profit and loss account
34-P2	College level meeting/Cell function
35- L32	Explanation regarding the profit and loss account
36- L33	Schedule 13-16
37- L34	Explanation regarding the preparation of Balance sheet

38- L35	Schedule 1 to 5
39- L36	Schedule 6- 12
40- L37	format of balance sheet and profit and loss account as per 29 of banking regulation Act
41- L38	Simple problem on profit and loss account
42- L39	Simple problem on balance sheet only
43- L40	Simple problem of the preparation of the balance sheet in banking regulation Act
44- L41	Unit IV: Double Account System- meaning
45- L42	Differences between double account and single account system
46- L43	Difference between Double account- and double entry system-
47- L44	Preparation of final Accounts base disposal of surplus
48- L45	Calculation of reasonable return
49- L46	Replacement of assets
50- L47	Different types of accounting ratios
51- P3	Department Seminar
52- L48	Profitability ratios
53- L49	Solvency ratio
54- L50	Simple problem
55- L51	Simple problem
56-L52	Simple problem
	Internal Test II begins
57-L53	Advantages and dis advantages
58-L54	Types of responsibility accounting
59-IT-II	Internal Test-II
60- L55	Classifications of responsibility accounting
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Responsibility accounts- meaning and definition of responsibility accounting
63- L58	Scope and objective of responsibility accounting
64- L59	Limitation of responsibility accounting
65- L60	Simple problem
66- L61	Simple problem
67- L62	Simple problem
68- L63	Human resource accounting Meaning and definition of Human resource accounting
69- L64	Advantages and dis advantages of HRA
70- L65	Methods of valuation of Human resource
71- L66	Process of Human resource accounting
72- L67	Causes of Human resource accounting
73- L68	Causes of Human resource accounting
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision

78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
	CO1 Distinguished between voluntary windup and compulsory windup
	CO2 Calculation of minority interest
	CO3 Valuation of goodwill and types of goodwill
	CO4 Valuation of shares and types of shares
	CO5 Explain responsibility account
	CO6 Human resource account
Experimental Learning	
	EL1 Winding up of the company
	EL2 Comparison of Liquidators Final Accounts and statement of Accounts
	EL3 Type of goodwill is compared with the characteristics of domestic pet

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For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	GMCO62
Class	III Year 2015 - 2016
Semester	6
Staff Name	Dr.J.Kamala Juliet Isaac
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus

Management Accounting

Unit-I-Management Accounting-Meaning-Definition- Objectives-Nature,Scope, function – management accounting Vs.financial accounting-Management Accounting Vs .Cost accounting-advantages-limitations of management accounting.

Unit-II- Fund flow and cash flow analysis- Meaning- difference between fund flow statement and cash flow statement-funds-preparation of fund flow statement and cash flow statement.

Unit-III- Marginal Costing- meaning-features- assumptions-contribution p/v ratio- CVP analysis –Break even analysis- Assumption- advantages- limitations- margin of safety.

Unit-IV-Standard costing- meaning of standard cost and standard costing ,standard costing and Budgetary control-advantages and limitations –analysis of variances –Direct material,direct labour and overhead.

Unit-V-Budget and Budgetary control-meaning of Budget,budgeting and budgetary control-objectives-features-advantages- limitations- flexible budget- cash budget- production budget-purchase budget- sales budget.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 02/12/2015
1-L1	Unit-I-Management Accounting-Definition and objectives
2-L2	Nature of the management accounting
3- L3	Scope of management accounting
4-L4	Functions of management accounting
5-L5	Management Accounting Vs.FinancialAccounting
6-L6	Management Accounting Vs. Cost Accounting
7-L7	Advantages and limitations of Management accounting
8-L8	Revision
9-L9	Unit-II-Fund flow Analysis-meaning and dif. Between Fund flow and cash flow
10-P1	CommerceAssociation Meet
11-L10	Fund flow statement –problems in schedule of changes in working capital
12-L11	Fund flow statement –problems in schedule of changes in working capital
13-L12	Problems in fund from operations
14-L13	Problems in fund from operations
15-L14	Problems in fund from operations
16-L15	Problems in fund flow statement

17-L16	Problems in fund flow statement
18-L17	Problems in fund flow statement
19-L18	Cash Flow statement –Specimen
20-L19	Problems in statement of profit and loss
21-L20	Problems in statement of profit and loss
22-L21	Problems in statement of profit and loss
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in cash from operations
25-L24	Problems in cash from operations
26-IT-1	Internal Test-I
27-L25	Problems in cash from operations
28-L26	Problems in cash flow statement
29-L27	Problems in cash flow statement
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problems in cash flow statement
32- L30	Unit –III-Marginal costing-Meaning
33- L31	Features of marginal costing
34-P2	College level meeting/Cell function
35- L32	Assumptions of marginal costing
36- L33	Contributions, P/V Ratio analysis-Problems
37- L34	Contributions, P/V Ratio analysis-Problems
38- L35	Contributions, P/V Ratio analysis-Problems
39- L36	Cost Volume Profit analysis-Problems
40- L37	Cost Volume Profit analysis-Problems
41- L38	Cost Volume Profit analysis-Problems
42- L39	Break even analysis-Problems
43- L40	Break even analysis-Problems
44- L41	Advantages and limitations of marginal costing
45- L42	Margin of safety-problems
46- L43	Margin of safety-problems
47- L44	Unit-IV-Standard costing-Meaning of cost and standard costing
48- L45	Standard costing and budgetary control
49- L46	Analysis of Variance –problems
50- L47	Analysis of Variance –problems
51- P3	Department Seminar
52- L48	Direct material-Problems
53- L49	Direct material-Problems
54- L50	Direct labour –Problems
55- L51	Direct labour –Problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Overhead problems
58-L54	Revision

59-IT-II	Internal Test-II
60- L55	Unit –V-Budget and budgetary control-meaning of budget
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Budgeting and budgetary control
63- L58	Objectives and features of budgetary control
64- L59	Advantages and limitations of budgetary control
65- L60	Flexible budget –problems
66- L61	Flexible budget –problems
67- L62	Flexible budget –problems
68- L63	Flexible budget –problems
69- L64	Flexible budget –problems
70- L65	Cash budget-problems
71- L66	Cash budget-problems
72- L67	Cash budget-problems
73- L68	Cash budget-problems
74-P4	College level meeting/ function
75- L69	Cash budget-problems
76- L70	Purchase budget- problems
77- L71	Purchase budget- problems
78- L72	Purchase budget- problems
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Production budget –problems
81- L75	Production budget –problems
82-IT-III	Internal Test-III
83- L76	Sales budget-problems
84- L77	Test Paper distribution and result analysis
85- L78	Sales budget-problems
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “Management Accounting”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.
CO2	Demonstrate mastery of costing systems, cost management

	systems, budgeting systems and performance measurement system.
CO3	Apply management accounting and its objectives in facilitating decision making.
CO4	Prepare analyses of various special decisions, using relevant management techniques.
CO5	Apply and analyze different types of activity-based management tools through the preparation of Budget.
CO6	Analyze cost-volume-profit techniques to determine optimal managerial decisions.
CO7	Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
CO8	Calculate various accounting ratios, reports and relevant data.
CO9	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.
CO10	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO11	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Industrial Law
Course Code	GMCO63
Class	III year 2015 - 2016

Semester	Even
Staff Name	Adv.Mrs. Kamalini
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To know about the rules and regulation to run a business in globally

Syllabus -Industrial Law

Unit I : The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II: Workmen’s compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III: Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986

Unit V: The Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text & Reference Books:

1. N.D.Kapoor, Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw hill Publications

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 02/12/2015
2	Unit - I Introduction

3	The factories Act 1948
4	Definition
5	Provision for health
6	Welfare
7	Provision for safety
8	Approval of factories
9	Licensing of factories
10	Registration of factories
11	Inspecting staff
12	Duties of occupiers
13	Provision for occupiers of duties
14	Working hours
15	Certifying surgeons
16	Employment of young persons and women
17	Annual leave with wages
18	Penalties and Procedure
19	Revision of full unit
20	Internal Test-I
21	Unit - II Introduction
22	Workmen's compensation Act 1923
23	Test Paper distribution and result analysis
24	Definition
25	Scope and coverage of the Act
26	Types of disablement
27	Personal injury by accident
28	Compensation of workmen - employer's liability
29	Liability for occupational disease
30	Amount of compensation
31	Arises out and in course of employment
32	Theory of national extension
33	Methods of calculating monthly wages
34	Distribution of compensation
35	Penalty for default
36	Notice and claim
37	Revision of full unit
38	Unit - III Introduction
39	Unit - III Industrial disputes Act - 1947
40	Meaning Definition
41	Objectives

42	conciliation
43	Kinds of disputes
44	Machinery
45	Adjudication machinery
46	Authorities under industrial disputes Act
47	Powers and duties of authorities
48	Procedure of disputes Act
49	Industrial tribunals
50	Voluntary reference to arbitration
51	Award , Strike and lock outs
52	Lay off and retrenchment
53	Transfer and closing down of their under taking
54	Penalties
55	Revision of full unit
56	Internal Test-I
57	Unit - IV Introduction
58	Unit - IV The trade union Act 1926
59	Test Paper distribution and result analysis
60	Meaning of trade union
61	Scope and object of Act
62	Advantages and functions of trade union
63	Registration of trade unions
64	Effects of registration
65	Factors of registered trade union
66	Disqualification of an office bearer
67	Cancellation and appeal against order of registrar
68	Advantages of registration (or) Privileges of registered trade
69	Immunity from criminal conspiracy
70	Duties and liabilities of registered trade union
71	Dissolution of trade unions
72	Consumer Act 1986
73	Penalties
74	Revision of full unit
75	Unit - V Introduction
76	The employee's state Insurance Act 1948
77	Definition
78	Scope of Act
79	Payments held as wages and rules regarding contribution
80	Employee's state insurance corporation

81	Members of ESI corporation and medical benefits
82	Internal Test-I
83	Constitution of ESI corporation and power of corporation
84	Payment of gratuity Act 1972 and penalty
85	Test Paper distribution and result analysis
86	Prescribed by ESI Act 1948
87	Revision
88	Revision
89	Model Test
90	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Industrial Law>”
CO1	Explain the provision regarding working hours in factories act
CO2	Explain the provision regarding Employee safety , Health and welfare in factories act
CO3	Explain the provision regarding workmen compensation Act
CO4	Explain the provision regarding ESI Act
CO5	Explain the provision regarding Trade Act
CO6	Explain the provision regarding Gratuity Act
CO7	Explain the industrial disputes act for the employees

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	AUDITING
Course Code	GMCO63
Class	III year 2015 - 2016
Semester	Even
Staff Name	Dr.G.Koil Samuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To learn Auditing practices in india.
- To understand auditing

Syllabus

III B. COM (VI SEMESTER) –PART III –CORE - 4 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing– advantages – limitations – audit programme – audit working papers – preliminaries before audit – test checking and routine checking (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check- internal check regarding cash, purchases, purchase returns, sales and sales returns. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification of assets and liabilities- meaning- classification of assets– verification of different types of assets – verification of liabilities. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report content- kinds of auditor’s report- general considerations for drafting report. (10 hours)

Text Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 02/12/2015
1-L1	Unit I: Introduction
2-L2	meaning
3- L3	objectives
4-L4	difference between accountancy and Auditing
5-L5	advantages and disadvantages
6-L6	limitations
7-L7	audit programme
8-L8	audit working papers
9-L9	preliminaries before audit .
10-P1	debate on audit programme
11-L10	test checking and routine checking
12-L11	Unit II: Internal check
13-L12	meaning
14-L13	objectives
15-L14	difference between internal control and internal audit
16-L15	Advantages of Internal check
17-L16	disadvantages of internal check
18-L17	Internal check regarding cash, purchases, purchase return
19-L18	Internal check regarding sales and sales returns
20-L19	Unit III: Vouching
21-L20	meaning

22-L21	objects
23-L22	College level meeting/Cell function
	importance of vouchers
24-L23	Internal Test I begins
25-L24	Unit IV: Verification and valuation of assets and liabilities
26-IT-1	Internal Test-I
27-L25	classification of assets
28-L26	verification of different types of assets
29-L27	valuation of investment,
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Land building ,furniture etc.,
32- L30	Book debts,loan, advances and invetments
33- L31	Cash in hand and cash at bank
34-P2	College level meeting/Cell function
35- L32	Verification of liabilities
36- L33	Debenture, trade creditors, bills payable and loans
37- L34	Outstanding expenses and contingent liabilities
38- L35	Unit V: Company auditor
39- L36	appointment of a company auditor
40- L37	qualification and disqualification
41- L38	Removal of an auditor.
42- L39	Company auditor report
43- L40	Types of reports
44- L41	Rendering of reports
45- L42	Debate on reports
46- L43	General consideration for drafting reports
47- L44	Contents of auditors reports
48- L45	Extent of reliability
49- L46	Auditors matters in the auditor's report under manufacturing and other companies
50- L47	Liabilitites of auditors
51- P3	Department Seminar
52- L48	Nature of liabilities
53- L49	Civil liability
54- L50	Criminal liability
55- L51	Contractual liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Statutory liability
58-L54	Liability towards third parties
59-IT-II	Internal Test-II
60- L55	Liability for unlawful acts of the client
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal

62- L57	Liability to article clerks
63- L58	Debate on internal auditor
64- L59	Debate on external auditor
65- L60	Debate on audit programmes
66- L61	Debate on government auditor
67- L62	Company auditor programmes
68- L63	Debate on auditor comment
69- L64	Debate on Company returns filing system
70- L65	Debate about the role auditor's play in uncovering fraud. But what exactly constitutes 'fraud'
71- L66	Debating Audit Expectations
72- L67	Debate on public sector audit role
73- L68	Role of audit in economic growth
74-P4	College level meeting/ function
75- L69	Identification of User Needs Relating to Auditor Reporting
76- L70	Information Concerning the Audit of an Entity's Financial Statements
77- L71	Information Concerning the Audited Entity
78- L72	Analysis of User Needs Relating to Auditor Reporting
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on The Current Model of Auditor Reporting—the Auditor's Opinion
81- L75	Auditor's opinion on the financial statements
82-IT-III	Internal Test-III
83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Test Paper distribution and result analysis
85- L78	revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course "<Auditing>"
CO1	Understand the environment and types relating to the auditing function

CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Globalisation of Indian Economy
Course Code	GNEC41
Class	I year 2015 - 2016
Semester	4
Staff Name	Mr.Samsanthosh
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

- To give the students an understanding of the globalization process and to equip them with some knowledge of the happenings in the economy

Syllabus **Globalization and Indian Economy**

Unit – I Introduction Meaning – Features – Components – Globalisation of Market, Production, Investment and Technology. Advantages and Disadvantages of Globalisation

Unit – II Globalization and Poverty Reasons in favour of Poverty alleviation – Increased Production of Agricultural goods – Export growth - Incoming foreign investment – Increased demand for Unskilled labour. Reasons for Increase in poverty – Impediments to exports a major concern – persistent inequalities – Poor left helpless and prevented from participating in growth.

Unit – III Globalization and Unemployment Reason in favour of increased employment Opportunities – Export of Jobs to developed countries – Brain drain reduced – creation of jobs by multi-National Corporations Reasons for unemployment – Destruction of Jobs by MNC – No Job Security – Shifting places and Occupations in search of employment – Low wages and low labour Standards – Demand for Lower Skilled Workers diminishing. Remedy – to become a global Worker – More scope in Asian countries.

Unit – IV Chronic food and nutrition security Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.

Unit – V Impact of globalisation Positive impact – India has been a significant beneficiary – Inflow of foreign direct investment in education and other social capital – Increased Production of Agriculture Products – Industrial growth – export increase – Increased demand for Unskilled Labour. Negative Impact – economic stagnation – Deindustrialization – Economic destabilization – Growing inequality – Crisis in the IT sector and Banking Sector.

Reference

- | | | |
|---|---|-----------------------------|
| 3. Indian Economy | - | Ruddardutt& K.P.M. Sundaram |
| 4. Globalisation strategies and Economic Liberalization | - | G.S. BatraNarinder Haver |

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 02/12/2015
1-L1	Meaning – Features – Components
2-L2	Globalisation of Market, Production, Investment and Technology
3- P1	Commerce Association Meet
4-L3	Advantages and Disadvantages of Globalisation
5-L4	Allotting portion for Internal Test-I
	Unemployment
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
8-L6	Globalization and Poverty Reasons infavour of Poverty alleviation
9-L7	Increased Production of Agricultural goods
10-P2	College level meeting/Cell function
11-L8	Export growth - Incoming foreign investment
12-L9	Increased demand for Unskilled labour.Reasons for Increase in poverty
13-P3	Department Seminar
14-L10	Impediments to exports a major concern
15-L11	persistent inequalities – Poor left helpless and prevented form participating in growth
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Impact of MNC in India
	Entering Internal Test-II Marks into University portal
19-L14	Remedy – to become a global Worker – More scope in Asian countries
20- P2	College level meeting/ function
21-L15	Chronic food and nutrition security Globalisation and social Security

	No Permanent Job – Bargaining power reduced – No Union – No Pension.
22-L16	Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.
23- L17	Globalisation Over View
	Increased Production of Agriculture Products
24- IT-III	Industrial growth
25-L18	Export increase
26-MT	Increased demand for Unskilled
27-MT	Internal Test-III
28-MT	Test Paper distribution and result analysis
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Globalisation of Indian Economy>”
CO1	To give clear idea about Globalization and Unemployment Reason in favour of increased employment Opportunities and Export of Jobs to developed countries

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Entrepreneurship Development
Course Code	SSCO4A
Class	II year 2015 - 2016
Semester	4
Staff Name	Dr.D.JanisBibiyana
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To develop and strengthen the entrepreneurial quality among the students
- To know the sources of help and support available for starting a small-scale Industry.

Syllabus

II B. COM (IV SEMESTER) – UNDER CBCS PART III - SKILL BASED II - CORE ENTREPRENEURSHIP DEVELOPMENT

Unit I: Entrepreneurship Essentials - Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. (15 hours)

Unit II: Entrepreneurship Dimensions – Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship.

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. (10 hours)

Unit IV: Launching of New Business- Step by Step Approach for searching New Business –Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up – List of Organisations to be Contacted. (10 hours)

Unit V: Management of Small Business- Monitoring and Evaluation of Business –Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business.

(Text Books

1. Khanka S.S., Entrepreneurial Development, S. Chand Publishing Company, New Delhi, 1999.
2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books 1.Robert D. Hisrish, Michael P.Peters, Tata McGraw- Hill Publishing Company, New Delhi, 2002.

2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New D

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 02/12/2015
1-L1	Unit I: Entrepreneurship Essentials
2-L2	Evolution
3- L3	Characteristics
4-L4	Types of Entrepreneurs
5-L5	Functions of Entrepreneurs
6-L6	Qualities of Successful Entrepreneurs
7-L7	Entrepreneur Vs Entrepreneurship
8- P1	Commerce Association Meet
9- L8	Entrepreneur Vs Intrapreneur

10- L9	Growth of Entrepreneurship in India
11-L10	Unit II: Entrepreneurship Dimensions
12-L11	Entrepreneurial Culture
13-L12	Entrepreneurial Society
14-L13	Entrepreneurship Development
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Training and other Support Organisational Services
17-IT-1	Internal Test-I
18-L16	Women Entrepreneurship and Rural Entrepreneurship
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Unit III: Project Appraisal
21- L19	Introduction
22- P2	College level meeting/Cell function
23-L20	Meaning and Methods of Project Appraisal
24-L21	Economic Appraisal
25-L22	Financial
26-L23	Market
27-L24	Technological Appraisal
28-L25	Managerial Competence.
29-L26	Meaning and Methods of Project Appraisal
30-L27	Economic Appraisal
31-L28	Financial
32-L29	Market
33-L30	Technological Appraisal
34- P3	Department Seminar
35-L31	Unit IV: Launching of New Business
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Step by Step Approach for searching New Business
38- IT-II	Internal Test-II
39-L34	EDP
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Pre-Launch
42- L37	Launch
43- L38	Post-Launch
44- P4	College level meeting/ function
45-L39	Entrepreneur to Enterprise
46-L40	Stage of Start Up and Scale Up
47-L41	List of Organisations to be Contacted
48-L42	Entrepreneur to Enterprise
49-L43	Unit V: Management of Small Business
50-L44	Allotting portion for Internal Test-III

	Internal Test III begins
51 L45	Monitoring and Evaluation of Business
52- L46	Preventing Sickness and Rehabilitation of Business units
53-IT-III	Internal Test-III
54-L47	Effective Management of Small Business.
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Understand the development of entrepreneurship as a field of study and as a profession.
CO2	Understand the creative process of opportunity identification and screening.
CO3	Understand the entrepreneurial process.
CO4	Analyze new concept/product/service ideas as an entrepreneur.
CO5	Understand the business decisions involved in starting a new business venture.
CO6	Understand the role of government in promoting entrepreneurship.
CO7	Understand the need and importance of budgets in running of a firm.
CO8	Understand the importance of building a support network for the new venture.
CO9	Understand the importance of Business Standards and business ethics

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2015 - 2016)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Value Based Education
Course Code	GVBE21-Common (Part-IV)
Class	First Year 2015 - 2016
Semester	II
Staff Name	Dr.D.Janis Bibiyana
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

Value Based Education Syllabus (For all UG Courses)

II Semester

Objective:

To enable the students to understand the social realities and

To inculcate an essential value system towards building a health society.

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hours Allotment	Class Schedule
	Even Semester begin on 02/12/2015
1	(Unit – I)Introduction to Social Justice, Definition & Meaning
2	Needs & Parameters of Social Justice & Factors responsible for social injustice
3	Caste, Religion
4	Gender- Meaning
5	Contribution of Social Reformers
6	Internal test - I
7	(Unit- II) Introduction to Human Rights, Meaning & Concepts
8	Principles of Human Rights, Kinds of Human Rights
9	Right of Women
10	Right of Children
11	Right of PWD
12	Right of Minority etc.,
13	Human Rights & Indian Constitution
14	(Unit- III) Introduction to Social Issue, Causes & magnitude
15	Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
16	Communal harmony, Concept, Public Domain
17	Separation of Religion from Politics, Secularism role of Civil Society.
18	Internal test - I
19	(Unit- IV) Introduction to Media Education, Meaning & Definition
20	Functions , Characteristics and Need of Maas Media

21	Effects and Influence, youth and children
22	Globalisation
23	(Unit – V) Introduction to Values, Meaning
24	Classification of Various values
25	Ethics Responsibilities
26	Ethics Duties
27	Internal test - I
28	Revision
29	Model Test
30	Last Working day on 22.04.2016

Course Outcomes

Learning Outcomes	COs of the course “<Value Based Education>”
CO1	To create awareness on Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
CO2	To create awareness on Communal harmony, Concept, Public Domain
CO3	To create awareness on Principles of Human Rights, Kinds of Human Rights
CO4	To create awareness on Right of Women, PWD, Minority, Children, etc.,
CO5	To create awareness on Human Rights & Indian Constitution
CO6	To educate on Classification of Various values
CO7	To educate on Ethics, Duties & Responsibilities

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Human Resource Management
Course Code	GACO31
Class	II year 2015 - 2016
Semester	3
Staff Name	Mrs.AROCKIA MARY
Credits	6
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $6 \times 13 = 72$; 13Hrs /unit)	

Course Objectives

- To study about the importance of human resource.

- To study the techniques of performance appraisal of employees
- To know the methods to redress the grievances of employees.

Syllabus Human Resources Management

Unit – I Definition - Concepts – Objectives – Characteristics – Functions – Principles of Personal Policies – Organizational Structure.

Unit – II Man Power Planning – definition – need – Process job analysis – job description – Job Specification – Job evaluation – recruitment and selection Process.

Unit – III Employee’s training – needs – Importance – Principles – training methods – Promotion – types – procedure – Promotions Policy – demotion – transfer – dismissal – absenteeism – Labour turnover performance appraisal methods.

Unit – IV Industrial relations – Significance causes of Poor Industrial relations – Suggestion – Labour disputes and settlement – Industrial relations in India.

Unit – V Workers participation in Management – Collective bargaining and Industrial relations – employee’s grievances – Procedures – Industrial disciplinary system.

Text Books

5. Human resource management – Dr. C.B. GUPTA,
6. Human resource management – randiL.Decimone Thomson Learning third edition.
7. Managing human resources Management L.M. Prasad, Sultan Chand & Sons.
8. Personal management C.B. Memoria, Himalaya Publication house.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1-L1	Unit I: Introduction
2-L2	Concept and definition of HRM
3- L3	objectives of HRM
4-L4	Characteristics of HRM
5-L5	Functions of HRM
6-L6	Principles of HRM
7-L7	Significance study of HRM
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Unit II: Man power planning
10- L9	Definition
11-L10	need
12-L11	process job analysis
13-L12	job description

14-L13	specification
15-L14	job evaluation
16-L15	Job enrichment
17- L16	Unit III: Employee's training
18- L17	needs
19- L18	importance
20- L19	principles
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	training methods
23- IT-1	Internal Test-I
24- L22	promotion types
25- L23	demotion
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Unit IV: Industrial relations
28- L26	significance
29- L27	Important concepts of industrial relation
30- P2	College level meeting/Cell function
31-L28	Definition of Industrial relations
32-L29	Causes of poor industrial relations
33-L30	Suggestions
34- L31	Labour disputes
35- L32	Labour settlement
36- L33	Debate on industrial relation
37- L34	Recent trends of Industrial relation
38- L35	Characteristics of industrial relation
39- L36	Methods of preventing and settling industrial diputes
40- L37	Role of personnel director
41- L38	Trade unionism
42-P3	Department Seminar
43- L39	Definition and objects of trade unions
44- L40	Function of trade union
45- L41	Development of trade unionism
46- L42	Weakness of trade union movement
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Suggestion for the healthy growth of trade unions
49-IT-II	Internal Test-II
50-L45	revision
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit V: Workers participation in management
53- L48	History and evolution of the concept
54- L49	Need for employer participation

55- L50	Meaning and definition of participation
56- L51	Levels or stages of participation
57- L52	Forms of participation
58- L53	collective bargaining and industrial relations
59-P4	College level meeting/ function
60- L54	Meaning and definition of collective bargaining
61- L55	Good faith bargaining vs bargaining not in good faith
62- L56	Importance of collective bargaining
63- L57	Types of bargaining
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	employee's grievances – meaning and definition
66- L60	Causes of grievances
67-IT-III	Internal Test-III
68- L61	Methods of knowing grievances
69- L62	Sound grievance procedure- features and guidelines
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Human Resource Management>”
CO1	Learn the qualities of human resource manager in an organization.
CO2	Incorporate themselves in the changing environment of HRM
CO3	Apply right recruitment and selection process in business scenario
CO4	Understand the compensation management and the different incentives applicable at various levels of management
CO5	Analysis the importance of different methods of training given to the employees in organization.
CO6	Memorize the difference between on the job training and of the job training.
CO7	Analyze the training needs, apply the right training method and evaluate the Same
CO8	Understand the importance of Employee participation and Relations

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year 2015 - 2016
Semester	Odd
Staff Name	Dr.Koilsamuel

Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem	
Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015)	
Model Test-3 Hrs (16.10.2015)	
Dept. Meetings,2 Hrs	
College Meetings,2 Hrs	
Remaining 50 Hrs (5 units; 10×5=50; 10Hrs /unit)	

Objectives: 1. to create self-awareness among the students.

2. To create a knowledge about behavior.

3. To develop team building capacity among students in the society.

Syllabus PERSONALITY DEVELOPMENT

UNIT I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNITII

SELF MONITORING, Meaning, High self, monitor versus low self, monitor, Advantages and Disadvantages self, monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNITIII

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOSates, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNITV

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes. DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview. GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, ManonmaniamSundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1,L1	PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self,monitor, Self –monitoring
	Job performance
6,IT,I	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude

13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test - I
17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team
20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function
22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress
39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics
45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII
48	Test Paper distribution and result analysis

49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins
56	Internal Test- III
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test
60	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor –
CO2	Table manner and Do’s And Don’t’s
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Economics
Course Code	GACO11(Allied-I)
Class	First Year 2015 - 2016
Semester	I
Staff Name	T.Samson Joe Dhinakaran
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

. Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

Syllabus Business Economics

Unit I Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply –

Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginalcost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit vPrice and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in anImperfect Market with specific reference to Monopoly, Monopolistic competition andOligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Bridge course
8	Meaning of Economics
9	Meaning of Business
10	Over view presentation of Economics
11	How it is useful to business
12	Significance of business economics
13	Welcome of the first year
14	Introduction about Business Economics
15	Unit – I Subject Matter of Economics
16	Definition of Economics :Wealth
17	Definition of Economics :Wealth
18	Definition of Economics :Welfare
19	Definition of Economics :Welfare
20	Definition of Economics :Scarcity
21	Definition of Economics :Scarcity
22	Meaning of Economics
23	Concepts and Importance of Economics
24	Types of Goods
25	Law of Diminishing Utility
26	Law of Diminishing Utility
27	Law of Diminishing Utility
28	Consumer Surplus

29	Consumer Surplus
30	Consumer Surplus
31	Internal Test-I
32	Test Paper distribution and result analysis
33	Internal Question Assignment
34	Unit – II Introduction about Demand Analysis
35	Meaning of Demand Analysis
36	Kinds of Demand Analysis
37	Law of Demand Analysis
38	Determination of Demand Analysis
39	Elasticity of Demand Analysis
40	Price Elasticity of Demand Analysis
41	Cross Elasticity of Demand Analysis
42	Types and Method Measuring Elasticity
43	Demand Forecasting
44	Production Analysis
45	Unit – III Meaning of Production
46	Factors of Production
47	Functions of Production
48	Law of returns
49	Law of variable
50	Proportion
51	Returns to Scale
52	Economics and Dis Economics
53	Cost of Production
54	Short Run and Long Run
55	Internal Test-II
56	Test Paper distribution and result analysis
57	Internal Question Assignment
58	Internal Question Assignment
59	Cost Curve
60	Optimum Firm
61	Unit – IV Introduction to Pricing
62	Meaning of Pricing
63	Definition of Pricing & Pricing of Product
64	Perfect Competition
65	Oligopoly
66	Imperfect Competition
67	Pricing Policy
68	Objective of Pricing
69	Factors influencing Pricing Policy
70	Pricing of New Products
71	Internal Test-III
72	Test Paper distribution and result analysis
73	Internal Question Assignment

74	Internal Question Assignment
75	Profit analysis
76	Functions of profit
77	Profit policy
78	Break even analysis
79	Break even Chart
80	Break Even Point
81	Assumptions & Limitations
82	Profit Forecasting Method
83	Revision
84	Revision
85	Revision
86	Revision
87	Revision
88	Revision
89	Model Test
90	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Environmental Studies
Course Code	GEVS11-Common (Part-IV)
Class	First Year 2015 - 2016
Semester	I
Staff Name	D.JanisBibiyana
Credits	2

Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. To provide knowledge about environmental science.
2. To know about the pollution control system.

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems:

- a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management.
- c) Mineral resources: Use and exploitation, environmental effects.
- d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
- e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources.
- f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMS Forest Ecosystem b) Grassland Ecosystem c) Desert ecosystem d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries) Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

UNIT III: BIODIVERSITY AND ITS CONSERVATION Introduction Definition: Genetic, species and ecosystem diversity. Bio geographical classification of India Values of Biodiversity Bio diversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity. Page 2 of 2

UNIT IV: ENVIRONMENTAL POLLUTION Definition- Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and

through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights

REFERENCES:

1. G.S. Vijayalakshmi, A.G. Murugesan and N. Sukumaran. 2006. Basics of Environmental Science, ManonmaniamSundaranar University Publications, Tirunelveli , pp.160.
2. Agarwal. K.C. 2001.Environmental Biology, Nidi Publications Limited, Bikaner.
3. A.K.De. 1999. Environmental Chemistry, Wiley Eastern Limited, India.
4. Jadhav,H. and Bhosale, V.M.1995. Environmental Protection and Laws, Himalaya Publishing House, Delhi. pp284.
5. Odum, E.P.1971. Fundamentals of Ecology, W.B.Saunders Co., USA.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1-L1	Unit-I Introduction and nature of environmental studies
2-L2	Definition and scope of EVS
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Types of resources
5-L4	Unit-II Introduction to Eco system
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Classification of ECO system
9-L7	Relationship between ECO system and Humanities
10-P2	College level meeting/Cell function
11-L8	Unit-III Bio Diversity
12-L9	Various level of bio diversity
13-P3	Department Seminar
14-L10	Various level of bio diversity
15-L11	Bio diversity in India
16-L12	Unit-IV Environmental pollution
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Causes , types and effects of environmental pollution
19-L14	Hot spots and treats to bio diversity
20- P2	College level meeting/ function
21-L15	Unit-IV Environmental pollution
22-L16	Causes , types and effects of environmental pollution

23- L17	Solid waste management and disaster management
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
26-MT	Unit-V introduction to social issues and the environment
27-MT	Various acts for the environment protection
28-MT	Population explosion and human rights
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -I
Course Code	GMCO5A
Class	III year 2015 - 2016
Semester	5
Staff Name	Mr.R.AllwinNirmal Singh

Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015)	
Model Test-3 Hrs (16.10.2015)	
Dept. Meetings-2 Hrs	
College Meetings-2 Hrs	
Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course objective

7. To know about the taxation system in India
8. To provide knowledge about tax filing system.

Syllabus

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice
3. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015

1-L1	Unit I: History of income tax
2-L2	Basic Concept and definition
3- L3	Person, Assesse, previous and assessment year,
4-L4	Concept of total income,
5-L5	gross total income
6-L6	concept of income
7-L7	Agricultural Income
8-L8	Income exempted from tax
9-L9	Different types of residents
10-P1	Importance of determining residential status
11-L10	Scope of total income
12-L11	Tax incidence
13-L12	Computation of gross total income simple problem
14-L13	Computation of gross total income simple problem
15-L14	Computation of gross total income simple problem
16-L15	Computation of gross total income simple problem
17-L16	Computation of taxable income simple problem
18-L17	Computation of taxable income simple problem
19-L18	Computation of taxable income simple problem
20-L19	Computation of taxable income simple problem
21-L20	Computation of taxable income simple problem
22-L21	Unit II: Income from Salary - meaning and definition
23-L22	Important points regarding salaries
	Computation of taxable annual accretion
24-L23	Internal Test I begins
25-L24	Allowances and its types
26-IT-1	Internal Test-I
27-L25	Computation of exempted HRA simple problem
28-L26	Perquisites and its types
29-L27	Taxtreatment of provident fund and its types
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Computation of taxable salary simple problem
32- L30	Computation of taxable salary simple problem
33- L31	Computation of taxable salary simple problem
	Computation of taxable salary simple problem
34-P2	College level meeting/Cell function
35- L32	Unit III: Income from House property
36- L33	Exemptions regarding income from house property
37- L34	Annual value
38- L35	Standard deduction
39- L36	Unrealised rent
40- L37	Simple problems in computation of house property income.
41- L38	Computation of annual value of the house
42- L39	Simple problems in computation of house property income.

43- L40	Simple problems in computation of house property income.
44- L41	Simple problems in computation of house property income.
45- L42	Simple problem in taxable income from house properties
46- L43	Unit IV: Income from under the Head Business or profession
47- L44	Important rules regarding assessment of profits and gains of business or profession
48- L45	Rules for adjustment of profit and loss account prepared by the assessee
49- L46	deduction allowable
50- L47	Expressly disallowed expenses
51- P3	Department Seminar
52- L48	Simple problems in computation of business or professional income.
53- L49	Simple problems in computation of business or professional income.
54- L50	Simple problems in computation of business or professional income.
55- L51	Simple problems in computation of business or professional income.
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem in computation of taxable income from business
58-L54	Simple problem in computation of taxable income from business
59-IT-II	Internal Test-II
60- L55	Simple problem in computation of taxable income from business
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Simple problem in computation of taxable income from business
63- L58	Unit V: Income from capital gain
64- L59	Capital assets and its kinds
65- L60	Computation of capital gains in simple problem
66- L61	Computation of capital gains in simple problem
67- L62	Computation of capital gains in simple problem
68- L63	Computation of capital gains in simple problem
69- L64	Cost of acquisition
70- L65	Computation taxable capital gain in simple problem
71- L66	Computation taxable capital gain in simple problem
72- L67	Computation taxable capital gain in simple problem
73- L68	Computation taxable capital gain in simple problem
74-P4	College level meeting/ function
75- L69	Computation taxable capital gain in simple problem
76- L70	revision
77- L71	revision
78- L72	revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on taxable income tax
81- L75	Debate on filing of returns
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem

84- L77	Test Paper distribution and result analysis
85- L78	Debate on various forms in return filing and due date
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Course Outcome	Income tax and law and practice
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head” Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	GMCO11-Core-II (Part-III)
Class	First Year 2015 - 2016
Semester	I
Staff Name	Nishanthini.K
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Objectives

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

Syllabus Financial Accounting-I

Unit-I Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations –Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New

Delhi.

3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.

4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.

6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Bridge Course
3	Bridge Course
4	Bridge Course
5	Bridge Course
6	Definition-meaning, function of accounting
7	Branches of accounting, advantages and limitations of accounting
8	Book keeping and accounting users of accounting information
9	Welcoming of First year and Inauguration of Commerce Association
10	Accounting principles and concepts
11	Accounting conventions, classification of accounts
12	Double entry system of accounting , golden principles of accounting
13	Recording of transactions journal
14	Preparation of ledger accounts
15	Preparations of trial balance
16	advanced of problems in journal, ledger and trial balance
17	Advanced of problems in journal, ledger and trial balance
18	Subsidiary books
19	Subsidiary books
20	Final accounts capital and revenue simple problems
21	Final accounts capital amd revenue simple problems
22	Final accounts adjustments
23	Closing entries transfer entries

24	Adjusting entries
25	Final accounts –adjustments
26	Final accounts –adjustments
27	Internal Test-I
28	Bank reconciliation statement may causes favorable balances and unfavorable balances
29	Test Paper distribution and result analysis
30	Problems
31	problems
32	problems
33	problems
34	Rectification of errors. Types of errors
35	Rectification of errors- before preparation of TB
36	Rectification of errors after preparation of TB
37	Rectification of errors- after preparation of TB
38	Rectification of errors-after preparation of TB
39	Rectification of errors-after preparation of TB
40	Bill of exchange- meaning, features, advantages
41	Types of bill of exchange , billing exchange
42	Important terms the bill of exchange
43	Recording of bills transactions
44	Dishonor of bill retiring a bill, renewal
45	Dishonor of bill retiring a bill, renewal
46	Insolvency of acceptance
47	Accommodation bills-simple problem
48	Internal Test-II
49	Accommodation bills-advance problems
50	Accommodation bills- insolvency—one more
51	Test Paper distribution and result analysis
52	Depreciation- meaning, causes, types
53	Straight line method-simple problems

54	Straight line method-advance problems
55	Written down value method-simple problems
56	Written down value method-advanced problems
57	Annuity method
58	Work out
59	Single entry method- meaning ,features,
60	Calculation of profit-network method
61	Statement of affairs VS balance sheet, preparation of statement of affairs.
62	Advance problem
63	Advance problem
64	Conversion method,
65	Internal Test-III
66	Conversion method-simple problem
67	Conversion method-simple problem
68	Test Paper distribution and result analysis
69	Conversion method-simple problem
70	Conversion method-simple problem
71	Revision
72	Revision
73	Revision
74	Model Test
75	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	To know bookkeeping and accounting
CO2	Maintain the financial statements of a business entity.
CO3	To record the basic journal entries.
CO4	Memorize how to calculate depreciation by applying various methods.
CO5	Rectify errors in accounts.
CO6	Appreciate the need for negotiable instruments and procedure of

	accounting for bills honored and dishonored
CO7	Differentiate Trade bills from Accommodation Bills
CO8	Distinguish between Single Entry and Double Entry
CO9	Know the ascertainment of profit under Single Entry system.
IA2	

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	GMCO31
Class	II year
Semester	3
Staff Name	Dr.G.Koil Samuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Syllabus – Advanced Financial Accounting-I

Unit I: Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers . (22 hours)

Unit II: Departmental Account –meaning different between branch and department accounts , departmental trading and profit and loss account basis for allocation of expenses departmental transfer at invoice price

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. (21 hours)

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. **(14 hours)** **Unit V: Insolvency accounts** – Insolvency of an individual – Statement of Affairs – Deficiency Account **(18 hours) (90 hours)**

Text Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch's
6	Features of branch's
7	Debtors system
8	Debtors system Problem
9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction
21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I
28	Test Paper distribution and result analysis

29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract
33	Complete Contract
34	Complete Contract
35	Incomplete Contract problem
36	Incomplete Contract problem
37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem
48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession
57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance
65	Minimum rent
66	Short Working
67	Types of Recoupment

68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems
74	Calculation of Royalty Account Problems
75	Calculation of Royalty Account Problems
76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Modern Banking
Course Code	GMCO33
Class	II year
Semester	3
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course objectives:

3. To know about the banking knowledge among the students.

2.To provide basic skills about RBI and various financial institutions

Syllabus Modern Banking

Unit – I Banking System Indigenous bankers – Commercial banks – Co-operative banks – Land development Banks – Industrial Development bank – NABARD – EXIM Banks – Foreign Exchange banks – Central Banks – RBI vs SBI

Unit – II Central Banking Central Bank of India – functions – methods of Credit control – traditional and promotional functions – RBI's Monetary Policy – Opening of new branches – new licensing Policy.

Unit – III Bankers and Customer Banker – Customer – Relationship between banker and customer – General and special relationship – rights of the banker – Cheque: Meaning – essentials of valid cheque – Crossing: Definition – types of crossing – endorsement – types – materials alteration – statutory protection to the paying banker – statutory protection to the collecting banker.

Unit – IV Core banking – Home Banking – Retails Banking – Internet Banking – Online Banking and offline banking – Mobile Banking – Computerised Banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS – Impact of Technology – Global Development in Banking Technology.

Unit – V Modernized Banking -Traditional vs E-Banking transactions – Electronic delivery Channels – Advantages of e-Banking – Constraints in e-Banking security measures.

Text & Reference Books

6. Banking theory law and practice – K.C. Sherlekar
7. Banking theory law and practice – S.N.Lal
8. Banking theory law and Practice – M.C. Tannen
9. Banking theory law and practice – E.Gordon and K.Natarajan
10. Banking theory law and practice – S.S. Gulshan and GulshanK.Kapoor

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Banking System introduction
3	Meaning, definition, Importance
4	Functions of Banking
5	Types of Banking
6	Indigenous Bankers

7	Commercial Banks
8	Co-Operative banks
9	Welcoming of First year and Inauguration of Commerce Association
10	Land development banks
11	Industrial development bank
12	NABARD
13	EXIM Banks
14	Foreign exchange banks
15	Central Banks
16	RBI
17	SBI
18	RBI Vs SBI
19	Central Banking Meaning
20	Central Bank of India
21	Methods of credit control
22	function of Central Bank
23	Internal Test-I
24	Importance
25	objectives
26	Test Paper distribution and result analysis
27	Characteristics
28	traditional and promotional functions
29	Functions of RBI
30	RBI monetary policy
31	opening of new branches
32	New Licensing policy
33	Define banker
34	Define customer
35	types of deposits
36	relationship between banker and customer
37	general relationship with customer
38	special relationship
39	duties of a banker
40	rights of a banker
41	cheque Meaning
42	essentials of valid cheque
43	crossing
44	definition, importance
45	general crossing

46	special crossing
47	endorsement
48	types
49	material alteration
50	statutory protection to the paying banker
51	statutory protection to the collecting banker
52	Core banking meaning
53	home banking
54	benefits of home banking
55	retail banking
56	advantages of retail banking
57	internet banking
58	Internal Test-II
59	internet banking in India
60	Test Paper distribution and result analysis
61	Online banking
62	offline banking
63	mobile banking
64	advantages of mobile banking
65	computerised banking
66	electronic funds transfer
67	ATM
68	Debit card
69	Smart card
70	Credit card
71	E-Cash
72	swift
73	RTGS
74	Impact of technology
75	Global Developments in Banking Technology
76	Recent trend in India
77	Impact of online Banking in India
78	Modernized banking Introduction
79	Traditional banking
80	E-Banking
81	Traditional Banking vs E-Banking
82	E-Banking in India
83	Internal Test-III
84	Electronic delivery channels

85	Test Paper distribution and result analysis
86	Advantages of e-Banking
87	Dis advantages of E-Banking
88	Constraints in e-Banking security Measures.
89	Model Test
90	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Modern Banking>”
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting
Course Code	GMCO51
Class	I year 2015 - 2016
Semester	5
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95Hrs (5 units; $5 \times 19 = 95$; 16Hrs /unit)	

Course Objectives

1. To study the issue, allotment and forfeiture of shares of companies.

2. To prepare final accounts according to Companies Act, 2013.
3. To know how to value the goodwill and shares

Syllabus Corporate accounting- I

Unit I: Issue of shares- Issue at par, Premium and discount- calls in arrears- calls advance- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of bonus shares.(22 hours)

Unit II: Issue of debentures- redemption of debentures- sinking fund method – underwriting of shares.

Unit III: profit prior to incorporation- alteration of share capital and internal reconstruction – accounting entries.

Unit IV: Valuation of Goodwill and Shares- Various methods of valuation of goodwill and shares.

Unit- V Amalgamation, Absorption and External Reconstruction- calculation of purchase consideration- in the books of vendor and purchaser

Text Books 1.S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi. 2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai. **Reference Books**

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1-L1	Unit I: Issue of shares- meaning definition of issue of shares
2-L2	Advantages and disadvantages of issue of shares
3- L3	Format of journal entries
4-L4	Rules regarding the issue of shares
5-L5	Simple problems
6-L6	Journal entries for issue of shares
7-L7	Journal entries for issue of shares
8-L8	Issue at par
9-L9	,meaning of par value
10-P1	Welcoming of First year and Inauguration
11-L10	Journal entries for issue of shares and par value
12-L11	Premium and discount-
13-L12	Journal entries for issue of shares, Premium and discount
14-L13	Journal entries for issue of shares Premium and discount
15-L14	Journal entries for issue of shares Premium and discount
16-L15	Journal entries for issue of shares Premium and discount
17-L16	Calls in arrears- meaning

18-L17	Treatment of calls arrears
19-L18	Journal entries with calls in arrears
20-L19	Calls advance
21-L20	Meaning and treatment of calls in advance
22-L21	Journal entries with calls in advance
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Forfeiture and Re-issue of shares –meaning
25-L24	Scope of forfeiture
26-IT-1	Internal Test-I
27-L25	Significance of re issue of shares
28-L26	Simple problems of re -issue of shares
29-L27	Pro rata allotment- meaning and definition
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Accounting treatment of pro rata allotment
32- L30	Redemption of preference shares.
33- L31	Meaning and issues of redemption of preference shares
34-P2	College level meeting/Cell function
35- L32	Journal entries
36- L33	Simple problems of redemption of preference of shares
37- L34	Issue of bonus shares.
38- L35	Meaning and significance of issue of bonus shares
39- L36	Unit II: Issue of debentures-
40- L37	Meaning and definition of issue of debentures
41- L38	Accounting treatment of issue of debentures
42- L39	Journal entries for issue of debentures
43- L40	redemption of debentures meaning and definition of redemption of debentures
44- L41	journal entries for redemption of shares
45- L42	simple problems
46- L43	sinking fund method –merits and demerits of sinking fund method
47- L44	simple problem of sinking fund method
48- L45	underwriting of shares.meaning
49- L46	importance of underwriting of shares
50- L47	journal entries for underwriting of share
51- P3	Department Seminar
52- L48	ledger for underwriting of shares
53- L49	Unit III: profit prior to incorporation-
54- L50	Accounting treatment of profit prior to incorporation
55- L51	Meaning and definition of profit
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Treatment of alteration of share capital
58-L54	Making journal entries for alteration of capital
59-IT-II	Internal Test-II

60- L55	Ledger account for alteration of capital
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Preparation of balance sheet
63- L58	Simple problems
64- L59	alteration of share capital
65- L60	and internal reconstruction
66- L61	Accounting treatment for internal reconstruction
67- L62	Significance for internal reconstruction
68- L63	Specimen journal entries for internal re construction
69- L64	Balance sheet for internal re construction
70- L65	Simple problems
71- L66	Accounting entries.
72- L67	Unit IV: Valuation of Goodwill and Shares-
73- L68	Meaning and definition of goodwill
74-P4	College level meeting/ function
75- L69	Types of goodwill
76- L70	Accounting treatment of goodwill
77- L71	Preparation of purchase consideration
78- L72	Capital employed method
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Super profit method
81- L75	Annuity method
82-IT-III	Various methods of valuation of goodwill and
83- L76	Simple problems
84- L77	Valuation of shares.
85- L78	Method of shares
86- L79	Types of shares
87-MT	Accounting treatment of shares
88-MT	Application of shares
89-MT	Unit- V Amalgamation, meaning and definition of amalgamation
90-L-80	Differentiate between amalgamation and absorption
91	Accounting treatment for amalgamation
92	Specimen journal entries for in the books of seller
93	Specimen journal entries for in the books of buyer
94	Simple problem for Journal entries
95	Calculation of purchase consideration
96	Internal Test-III
97	Test Paper distribution and result analysis
98	Absorption and external reconstruction
99	Entering Internal Test-III Marks into University portal
100	Model Test
101	Model Test
102	Model Test

103	Model test paper distribution and previous year university question paper discussion
104	Feedback of the Course, analysis and report preparation
105	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-I>”
CO1	Rules regarding the issue of shares
CO2	Explain about the issue of shares and debenture
CO3	Explain about valuation of goodwill and valuation of shares
CO4	Methods of valuation of goodwill
CO5	Accounting treatment of internal reconstruction
CO6	Accounting treatment of External reconstruction
CO7	Distinguished between amalgamation and absorption
CO8	Accounting treatment of AS26
Experimental Learning	
EL1	Types of goodwill is compared to the characteristic of domestic animals (Dog, Cat ,Rat etc)
Integrated Activity	
IA1	Collaborated learning methods applied in the class room

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	GMCO52
Class	IIIyr2015 - 2016
Semester	5
Staff Name	Dr.J.Kamala Juliet Isaac
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Acquire the basic knowledge of cost in business concerns.
- To Understand the techniques of cost control.

Syllabus Cost Accounting

Unit-I-Cost accounting-nature –Meaning-Features and importance limitation of financial accounting- advantages and limitation of cost accounting- costing system- cost centre – cost unit-elements of cost- cost classification- cost sheet.

Unit-II –Materials –Objectives- purchases control- centralized and decentralized purchase- stock levels and EOQ- ABC Analysis- Bin card- Stores ledger- Material issue- FIFO,LIFO , Average and weighted average methods.

Unit-III- Labour- Direct and indirect labour- methods of wage payments- remuneration and incentives-premium and bonus plans- Idle time – over time- labour turnover.

Unit-IV-Overhead-Meaning- classification-allocation and apportionment of overheads-absorption of overhead- methods- machine hour rate.

Unit-V- Job costing(simple problems only) –process costing – features-process losses and gains.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1-L1	Introduction about costing and syllabus

2-L2	Meaning of costing
3- L3	Nature of costing
4-L4	Features of costing
5-L5	Advantages and limitations of Financial Accounting
6-L6	Advantages and limitations of Cost Accounting
7-L7	Costing System
8-L8	Cost Centre
9-L9	Cost Unit
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Elements of Cost
12-L11	Classification of Cost
13-L12	Cost Sheet
14-L13	An Overview of I Unit
15-L14	Unit –II-Materials Meaning
16-L15	Objectives of Materials cost
17-L16	Purchase Control
18-L17	Centralized and decentralized purchases, Stock levels
19-L18	Economic Order Quantity
20-L19	Problems in EOQ
21-L20	Problems in EOQ
22-L21	ABC Analysis
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in ABC Analysis
25-L24	Stores ledger,Bin card
26-IT-1	Internal Test-I
27-L25	Card and Stores Problems in Bin Ledger
28-L26	Materials Issue –Methods
29-L27	First in First Out-Problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	First in First Out-Problems
32- L30	Last in First Out-Problems
33- L31	Last in First Out-Problems
34-P2	College level meeting/Cell function
35- L32	Average and Weighted average methods
36- L33	Average and Weighted average methods
37- L34	Unit-III-Labour Meaning
38- L35	Direct and Indirect Labour
39- L36	Methods of wage payments
40- L37	Remuneration and incentives
41- L38	Premium and bonus plans-problems
42- L39	Premium and bonus plans-problems
43- L40	Idle Time-Problems
44- L41	Idle Time-Problems

45- L42	Overtime and Labour Turnover problems
46- L43	Overtime and Labour Turnover problems
47- L44	Unit –IV-Overhead-Meaning
48- L45	Classification of Overhead
49- L46	Allocation and apportionment of Overheads-Problems
50- L47	Allocation and apportionment of Overheads-Problems
51- P3	Department Seminar
52- L48	Allocation and apportionment of Overheads-Problems
53- L49	Allocation and apportionment of Overheads-Problems
54- L50	Re-apportionment of overheads-problems
55- L51	Re-apportionment of overheads-problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Absorption of overhead-problems
58-L54	Absorption of overhead-problems
59-IT-II	Internal Test-II
60- L55	Absorption of overhead-problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Machine Hour Rate Method-Problems
63- L58	Machine Hour Rate Method-Problems
64- L59	Machine Hour Rate Method-Problems
65- L60	Unit-V-Job Costing-Meaning
66- L61	Problems in Job Costing
67- L62	Problems in Job Costing
68- L63	Problems in Job Costing
69- L64	Problems in Job Costing
70- L65	Process Costing-Problems
71- L66	Process Costing-Problems
72- L67	Process Costing-Problems
73- L68	Features of process costing
74-P4	College level meeting/ function
75- L69	Process losses and gains-Problems
76- L70	Process losses and gains-Problems
77- L71	Process losses and gains-Problems
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal

86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “Cost Accounting”
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.
CO	
CO	Imbibe conceptual knowledge of cost accounting.
CO	Understand the significance of cost accounting in the modern economic environment
CO	Select the costs according to their impact on business
CO	Differentiate methods of schedule costs per unit of production
CO	Identify the specifics of different costing methods
CO	Interpret the impact of the selected costs method
CO	Apply cost accounting methods to evaluate and project business performance
CO	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.
CO	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Law
Course Code	GMCO53
Class	III year 2015 - 2016
Semester	3
Staff Name	Advo.Kamalini
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- Understanding the basis level of business law
- Educating rights and duties of business people
- For better understanding of special contract
- Teaching business ethics with law

Syllabus Business Law

Unit I: Indian Contract Act 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts

Unit III: Special contracts – indemnity – guarantee

Unit IV: Bailment – Pledge – contract of agency

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller

Text & References Books: 1. N.D.Kapoor, Business Law, Sultan Chand Publishers 2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers 3. P.C. Tulsian, Business Law, Tata McGraw Hill 4. R.S.N. Pillai, Business Law, Himalaya Publishing House 5. Srinivasan& C.D. Balaji, Industrial Law and Public Relationship, Margham Publications. 6. TejpalSheth, Business Law, Pearson’s India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Unit - I Introduction
3	Indian contract Act 1872
4	Definition
5	Offer - valid
6	Performance of contract
7	Classification of contract
8	Capacity of contract
9	Offer and acceptance
10	Welcoming of First year and Inauguration of Commerce Association
11	Essential of contract
12	Free consent
13	Appropriation of payments
14	Assessment by the Act parties
15	Consideration of contract
16	Fundamental valid contract
17	Contingent contract
18	Performance of contract
19	Mode of discharge of contract
20	Discharge by performance
21	Discharge by agreement
22	Novation
23	Rescission
24	Alteration
25	Remission
26	Waiver
27	Internal Test-I
28	Merger

29	Discharge by impossibility
30	Test Paper distribution and result analysis
31	Initial contract
32	Discharge by breach contract
33	Actual performance
34	Performance of tender
35	Discharge by lapse of time
36	Indemnity
37	Special contracts
38	Grantee
39	Suit for rescission
40	Suit for damages
41	Kinds of damages
42	Suit for injunction
43	Suit for specific performance
44	Penalty
45	Nominal damages
46	Vindictive or exemplary damages
47	Liquidated damage
48	Damages in quasi contract
49	Quantum merit
50	Suit for remote damages
51	Stipulation regarding payment of interest
52	Internal Test-II
53	Bailment
54	Kinds of bailment
55	Test Paper distribution and result analysis
56	Consideration
57	Duties of bailer
58	Duties of bailer
59	Rights of bailer
60	Rights of bailer
61	Rights of bailer and bailer
62	Particular lien
63	General lien
64	Particular lien and general lien
65	Finder of lost
66	Duties of finder of goods
67	Right of finder of lost goods

68	Pledge contract of agency
69	Pledgr VS Pawn
70	Essential of pledge
71	Duties of pawnor
72	Bailment VS Pledge
73	Sale of goods Act 1930
74	Difference between sale and agreement
75	Agreement
76	Classification of goods
77	Documents of title to goods
78	Duties and Rights
79	Byers and Sellers
80	Internal Test-III
81	Rights of unpaid seller
82	Rights and duties of buyer and seller
83	Test Paper distribution and result analysis
84	Revision of Unit - I
85	Revision of Unit - II
86	Revision of Unit – III
87	Revision of Unit – IV
88	Revision of Unit – V
89	Model Test
90	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Business Law>”
CO1	Demonstrate an understanding of the Legal Environment of Business.
CO2	Communicate effectively using standard business and legal terminology.
CO3	Demonstrate recognition of the requirements of the contract agreement
CO4	Demonstrate understanding of contract consideration and capacity
CO5	Demonstrate recognition of the genuineness of assent in contract formation.
CO6	Demonstrate understanding of legality and Statute of Frauds in contracts
CO7	Identify contract remedies
CO8	Demonstrate recognition of consumer protection and intellectual property rights
CO9	Understand the various provisions of Company Law

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Communication
Course Code	GSCO3A
Class	I year 2015 - 2016
Semester	3
Staff Name	Dr.J. Kamala Juliet Isaac
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course objectives:

1. To know about the business communication methods
2. To provide knowledge about various job interview

Syllabus Business Communication

UNIT-1INTRODUCTION Nature and importance of communication – types of communication (verbal & nonverbal) – forms of communication – barriers to communication.

Unit-2 **Business correspondence** Letter writing – principles of letter writing- quotations- orders- tenders- sales letters – claims and adjustment letters- credit and collection letter.

Unit-3**Job related communication** Letter of application – drafting the application- elements of structure of application – resume preparation.

Unit-4**Attending the interviews** Types of interviews- preparation for attending the interview- before and during the interview- interview process- tips for successful interview.

Unit-5**Technology and business communication** Role and effectiveness of technology in business communication- email. Text, messaging, instant messaging- modern techniques like video conferencing, social networking- strategic importance of E-Communication.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1-L1	Nature and importance of communication
2-L2	Types of communication
3- L3	Verbal & non verbal
4-L4	Forms of communication
5-L5	Barriers to communication
6-L6	Letter writing
7-L7	Principles of letter writing
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Quotations
10- L9	Orders
11-L10	Tenders
12-L11	Sales letters
13-L12	Claims letter
14-L13	Adjustment letters
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Credit letter
17-IT-1	Internal Test-I
18-L16	Collection letter
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Letter of application
21- L19	drafting the application

22- P2	College level meeting/Cell function
23-L20	Elements of structure of application
24-L21	Resume preparation.
25-L22	Types of interviews
26-L23	Preparation for attending the interview
27-L24	Before and during the interview
28-L25	Interview process
29-L26	Tips for successful interview
30-L27	Technology and business communication
31-L28	Role
32-L29	Effectiveness of technology in business communication
33-L30	Email. Text, messaging
34- P3	Department Seminar
35-L31	Instant messaging
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Modern techniques like video conferencing
38- IT-II	Internal Test-II
39-L34	How to connect video conference
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Video conference advantages and disadvantages
42- L37	Social networking
43- L38	Application of social network
44- P4	College level meeting/ function
45-L39	Strategic importance of E-Communication.
46-L40	Electronic communication
47-L41	Advantages and disadvantages of communication
48-L42	Significance of communication
49-L43	Interview methods
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Revision
52- L46	Revision
53-IT-III	Internal Test-III
54-L47	Revision
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Feedback of the Course, analysis and report preparation
60-L50	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Business Communication>”
CO1	To make effective and impressive communication
CO2	2. To make communication in ethical manner
CO3	.Capable to make persuasive digital communication
CO4	Capable to make abstract & summaries of proposals.
CO5	Better presentation and communication using proper body language

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- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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St.John's College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Organization
Course Code	GMCO12-Core-I (Part-III)
Class	First Year 2015 - 2016
Semester	I
Staff Name	Dr.S.Dani Roaman Singh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Objectives

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Syllabus

Business Organisation

Concept of Business Organisation: Economic and non- economic activities Concept of Business-human occupations-Profession,Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Business ownership and size

Types of Business organizations: form of business organisation Sole proprietorship- HUF ,Partnership-Joint Stock company-Co-operatives-Non profit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

.UNIT-III- company organisation

Promotion of business enterprise , type of promotes and problems with promotion formation of a company incorporation and subscription commencement of the business- important document used in the formation of a company memorandum of association and articles of association prospectus brief description about the winding up of the company

UNIT-IV Village and small industries

The VSI sector definition importance and advantages institutional support structure marketing and VSI sector women entrepreneurship development of VSI under the plans promotional measures Khadi and village industries KVIC and its workings

UNIT-V Multinational corporation

Definition and meaning organisational modes dominance multinational companies MNC and international trade merits of MNC demerits perspectives code of conduct multinational in india.

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Welcoming of First year and Inauguration of Commerce Association
8	Unit –I Introduction to Business Organisation

9	Meaning and Concept of Business Organisation
10	Economic and Non Economic Activity
11	Profession and Employment
12	Meaning of Business
13	Characteristics of Business
14	Distinguished from Business and Employment
15	Scope of Business
16	Objectives of Business
17	Functions of Business
18	Essentials for the Successful Business in the Modern World
19	Unit –II Business Ownership and Size
20	Business Size
21	Form of Business Organisation
22	Sole Trader ship
23	Joint Hindu Family
24	Partnership Firm
25	Joint Stock Company
26	Public and Private Co-Operative Organisation
27	Internal Test-I
28	Characteristics of Business Ownership
29	Test Paper distribution and result analysis
30	Merits and Demerits of Business Ownership
31	Unit – III Company Organisation
32	Promotion of Business Enterprises
33	Types of Promoters
34	Problems with Promotions
35	Formation of Company
36	Incorporation of Company Organisation
37	Subscriptions and Commencement of Business
38	Important Documents used in the Formation of Company
39	Memorandum of Association
40	Articles of Association
41	Prospectus, Brief Description about Winding up of the Company
42	Unit – IV Village and Small Industry
43	Internal Test-II
44	VSI Sector – Definition and Meaning
45	Test Paper distribution and result analysis
46	Importance and Advantages of VSI
47	Marketing and VSI Sector
48	Development of VSI under the Plan
49	Promotional Measures
50	KVIC and its Workings
51	Unit – V Multinational Corporations
52	Definition and Meaning
53	Organisational Models

54	Dominance of MNC's
55	MNC's and International Trade
56	Merits & Demerits of MNC's
57	Perspectives of MNC's
58	Internal Test-II
59	Code of Conduct
60	MNC'S Impact in Economy
	Test Paper distribution and result analysis
61	Merits of MNCs
62	Demerits of MNCs
63	Perspectives of MNCs
64	Code of Conduct of MNCs
65	MNC in India
66	LPG in 1992
67	Privatisation
68	Globalisation
69	Libralisation
70	Revision
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Business Organisation>”
CO1	Understand the scope of Business, and its importance.
CO2	Describe the Social Responsibility of Business towards the society
CO3	Explain business ethics as an integral part of every business organization
CO4	Identify different forms of business organizations viz; Sole Proprietorship, Partnership,
CO5	Joint Hindu Family Business & Co-operative Organizations.
CO6	Understand a Joint Stock Company and various formalities to promote a Company
CO7	Identify the various vital documents of a company
CO8	Understand about the Co operative movement in India
CO9	Understand about the Multinational Company

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015 - 2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO 32
Class	II year
Semester	3
Staff Name	K.Nishanthini
Credits	6
L. Hours /P. Hours	5 / WK

Total 75 Hrs/Sem
Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015)
Model Test-3 Hrs (16.10.2015)
Dept. Meetings-2 Hrs
College Meetings-2 Hrs
Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Syllabus `Business Mathematics

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real. Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation. Nature of the roots- forming quadratic equation- Permutation- combinations- binomial expansion(**15 hours**)

Unit II: Theory of Indices – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms- Laws of logarithms-Common logarithm. Arithmetic progression nth term – sum of terms.(**15 hours**)

Unit III: Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis. (**15 hours**)

Unit IV: Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method (**17 hours**)

Unit V: Commercial arithmetic –commercial arithmetic percentages- ratio and proportion-simple interest compound interest annuities- depreciation – discount – banker discount true discount- amortisation. (**13 hours**) (**75 hours**)

Text Books

1. D.S. Sancheti & V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.

2. D.C. Sanchetti & B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications
3	Number system – Natural & whole and integers their operations
4	Number system – Rational, irrational and real rational and their operations
5	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
6	Welcoming of First year and Inauguration of Commerce Association
7	Solution of Simultaneous linear equation and application of equation in business
8	Solution of Simultaneous linear equation and application of equation in business
9	Solution to quadratic equations
10	Solutions to different types of equation i.e one equation is linear and another one is quadratic
11	Nature of roots
12	Formation of quadratic equations
13	Permutation and Combinations – Simple problems
14	Permutation and Combinations – Simple problems
15	Binomial expansion – Simple Problems
16	General term and middle term in the binomial expansion
17	General term and middle term in the binomial expansion
18	Indices – types of indices ie positive indices, negative indices unity indices
19	Fractional indices
20	Laws of indices, solving simple problem
21	Solution to advanced problem
22	Logarithms , introduction and compare with indices
23	Internal Test-I
24	Properties of Logarithms and laws of Logarithms
25	Test Paper distribution and result analysis
26	Solution to advanced problem
27	Solution to advanced problem
28	Solution to advanced problem
29	Common Logarithms - explain the loss of Logarithms and character
30	Problems solving with the help of Logarithms table
31	Arithmetic Progression – n th term, Sum of n terms
32	Arithmetic Progression – n th term, Sum of n terms
33	Arithmetic Progression – Application in Business

34	Internal Test-II
35	Analytical Geometry – Distance between two points, identification of different shapes
36	Analytical Geometry – Distance between two points, identification of different shapes
37	Test Paper distribution and result analysis
38	Slope of a Straight Line – Equation of a Straight Line
39	Slope of a Straight Line – Equation of a Straight Line
40	Point of intersection of two lines, concurrent lines and collinear
41	Applications – Demand and Supply and Cost-output
42	Applications – Break even Analysis
43	Matrices Introduction & Types of Matrices
44	Operation : Matrix Addition & Subtraction
45	Scalar multiplication with addition / subtraction
46	Matrix Multiplication
47	Matrix Multiplication
48	Transpose of Matrix
49	Determinant of a matrix – Crammers rule
50	Inverse of the matrix – minor and co factors
51	Inverse of the matrix – adjointed and inverse of the matrix
52	Additional problems
53	Solving simultaneous linear equation – matrix inverse method
54	Simple Interest and Compound Interest
55	Compound interest and depreciation
56	Discount – Trade discount, Cash Discount.
57	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
58	Additional and Advanced Problem
59	Additional and Advanced Problem
60	Ratio and Proportion
61	Ratio and Proportion
62	Ratio and Proportion
63	Annuities – meaning, immediate Annuities, Annuities certain
64	Internal Test-III
65	Amount of Annuity due, present value of Annuity due
66	Present value of deferred Annuity
67	Test Paper distribution and result analysis
68	Perpetuity
69	Amortization
70	Revision – Indices and logarithms
71	Revision – Analytical Geometry
72	Revision Matrices
73	Revision
74	Model Test
75	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Business Mathematics>”
CO1	To apply basic terms of integration in solving practical problems field of as of business.
CO2	2. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
CO3	To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit
CO4	. To discuss effects of various types and methods of interest account
CO5	5. connect acquired knowledge and skills with practical problems in economic practice

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN 2015-2016

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Economic for competitive exam
Course Code	GNEC31
Class	I year 2015 - 2016
Semester	3
Staff Name	Mr.SamSanthosh
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Objective

3. To equip Students with the knowledge of Economics for Competitive examinations.
4. To acquire knowledge about investment pattern in India

Syllabus Economics for Competitive Examinations

Objective

To equip Students with the knowledge of Economics for Competitive examinations.

Unit-I Introduction to economics

Meaning and scope of economics – basic concepts in Economics – Human wants – Goods – Utility – Value – Price – Income – Wealth – Welfare – Market – Cost – revenue.

Unit – II Consumption

Meaning of the terms – Consumer – Consumption – Utility maximization – Law of diminishing Marginal Utility – Law of Demand – Law of Equimarginal Utility – the Concept of consumer's Surplus.

Unit – III Production and Distribution

Meaning of the terms – Producer – Production – Factors of Production – Law of returns meaning of the terms – Rent, Wages, Interest, and Profit.

Unit – IV Product Pricing Perfect competition – Imperfect competition – Monopoly.

Unit – V Investment Meaning of the term investment – Investment Opportunities in shares, Bank Deposits, Real estates. Small Savings schemes, Insurance Schemes, Investment in Companies and Investment in gold.

- Reference**
- | | | |
|----------------------------|---|-----------------|
| 1. Micro Economics | - | M.L. Seth |
| 3. Principles of Economics | - | K.P.M. Sundaram |

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1-L1	Meaning and scope of economics – basic concepts in Economics – Human wants
2-L2	Goods – Utility – Value – Price Income – Wealth – Welfare – Market – Cost – revenue
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Meaning of the terms – Consumer – Consumption Utility maximization
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Law of diminishing Marginal Utility – Law of Demand Law of Equimarginal Utility
9-L7	The Concept of consumer’s Surplus - Meaning of the terms – Producer Production –
10-P2	College level meeting/Cell function
11-L8	Factors of Production – Law of returns meaning of the terms – Rent, Wages,
12-L9	Interest, and Profit Perfect competition Imperfect competition
13-P3	Department Seminar
14-L10	Monopoly Meaning of the term investment
15-L11	Investment Opportunities in shares Bank Deposits, Real estates
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Small Savings schemes Insurance Schemes,
20- P2	College level meeting/ function

21-L15	Investment in Companies.
22-L16	Investment in gold
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Economic for competitive Exam>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

Blended Learning : using PPT, video, library resources, ICT techniques, E- learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	GMCO41
Class	II year(2016-2017)
Semester	Even
Staff Name	Mrs.RSD.Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives:

1. To know about financial accounts concept and usage.
2. To acquired knowledge of Dissolution of a Firm

Syllabus

Advanced Financial Accounting – II

Unit – I Contract Account – Work Uncertified – Work certified – Work in Progress – Profit on Completed contracts – Profit on Income Contracts – Contracts – Cost plus Contract – Farm Accounting.

Unit – II Partnership account – Partner’s Capital and Current account – Profit and loss Appropriation account.

Unit – III Admission of the Partner – New ratio – Gaining ratio – treatment of goodwill – revaluation account – Memorandum revaluation account – Balance Sheet after Adjustment.

Unit – IV Retirement of a Partner – Sacrificing ratio – Settlement of retiring Partners loan account – death – Joint Life Policy – Settlement of executor’s account – Amalgamation – Sale of Partnership firms.

Unit – V Dissolution of a Firm – realization account – Conversion of a firm into a Company – Insolvency of a Partner – two Partners, Garner Vs Murray, Insolvency of all Partners.

Gradual relation of assets – Piece meal distribution – Proportionate Capital method – Maximum Loss Method.

Text & Reference Books:

1. Advanced Accountancy – S.P. Jain & K.L. Narang – Kalyani Publishers, New Delhi.
2. Advanced Accountancy – R.L. Gupta and M. Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy – M.C. Shukla and T.S. Grewal – Sultan Chand & Co, New Delhi.
4. Advanced Accountancy – Dr. M. A. Arulanandam & K.S. Raman – Himalaya Publishing House, Mumbai.
5. Advanced Accountancy, S.P. Jain & K.L. Narang. Kalyani Publishers. NBew Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 01/12/2016
2	Contract Account Introduction
3	Complete Contract Problem
4	Complete Contract Problem
5	Incomplete contract problem
6	Incomplete contract problem
7	Incomplete contract problem
8	Incomplete contract problem
9	Incomplete contract problem
10	Incomplete contract problem
11	Incomplete contract problem

12	Incomplete contract problem
13	Cost Plus Contract Problem
14	Cost Plus Contract Problem
15	Cost Plus Contract Problem
16	Cost Plus Contract Problem
17	Form Accounting Introduction
18	Form Accounting Problem
19	Form Accounting Problem
20	Form Accounting Problem
21	Partnership Account Introduction
22	Partnership Deed Types of Partner
23	Internal Test-I
24	Partners Capital Accounts Problem
25	Partners Capital Accounts Problem
26	Test Paper distribution and result analysis
27	Partners Capital Accounts Problem
28	Partners Capital Accounts Problem
29	Profit & Loss Appropriation Account Problem
30	Profit & Loss Appropriation Account Problem
31	Profit & Loss Appropriation Account Problem
32	Profit & Loss Appropriation Account Problem
33	Profit & Loss Appropriation Account Problem
34	Profit & Loss Appropriation Account Problem
35	Cell function
36	Admission of a Partner Introduction
37	General Reserve Account
38	Ratio
39	Ratio
40	Ratio
41	Treatment of Goodwill
42	Treatment of Goodwill
43	Treatment of Goodwill
44	Revaluation Accounts
45	Revaluation Accounts
46	Revaluation Accounts
47	Internal Test II begins
48	Admission of a Partner Advance Problem
49	Admission of a Partner Advance Problem
50	Test Paper distribution and result analysis

51	Admission of a Partner Advance Problem
52	Admission of a Partner Advance Problem
53	Admission of a Partner Advance Problem
54	Admission of a Partner Advance Problem
55	Retirement of a Partner
56	Sacrificing ratio
57	Retirement of a Partner Advanced Problem
58	Retirement of a Partner Advanced Problem
59	Retirement of a Partner Advanced Problem
60	Jiont Life Policy Problem
61	Jiont Life Policy Problem
62	Jiont Life Policy Problem
63	Settlement of executors Account
64	Settlement of executors Account
65	Amalgamation of a Partner
66	Amalgamation of a Partner
67	Amalgamation of a Partner
68	Amalgamation of a Partner
69	Sale of Partnership firms Problem
70	Sale of Partnership firms Problem
71	Sale of Partnership firms Problem
72	Dissolution of a Firm Introduction
73	realization account Problem
74	realization account Problem
75	Conversion of a firm in to a company
76	Conversion of a firm in to a company
77	Insolvency of a Partner
78	Insolvency of a Partner
79	Internal Test III begins
80	Garnervsmuray Modal
81	Garnervsmuray Modal
82	Test Paper distribution and result analysis
83	Piece meal distribution
84	Piece meal distribution
85	Piece meal distribution
86	Capital Method
87	Maximum loss method
88	Maximum loss method
89	Model Test

Course Outcomes

Learning Outcomes	COs of the course “<ADVANCED FINANCIAL ACCOUTING-II>”
CO1	1. Student can able to make necessary journal entries in the books of record under hire purchase method.
CO2	2. Able to maintain royalty and joint venture accounts.
CO3	3. Easily examine the dissolution of partnership.
CO4	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms.
CO5	Prepare financial accounts for partnership firms in different situations of admission,
CO6	retirement, death and insolvency of the partners.
CO7	□ □ Prepare financial statements for partnership firm on dissolution of the firm.
CO8	□ □ Employ critical thinking skills to understand the difference between the dissolution of the
CO9	firm and dissolution of partnership.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
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HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	GMCO42 – CORE 9
Class	II year(2016-2017)
Semester	Even
Staff Name	Dr.G.Koil Samuel &Dr.S.Dani Roman

	singh
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017)Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives:

1. To know about various business statistics application.
2. To acquired knowledge of Measures of Central tendency.

Syllabus

Business Statistics

Unit – I Definition of statistics – Importance – Application – Limitations and Distrusts of Statistics – Statistical survey - Planning and design of survey – Collection of Data – Primary and Secondary data – Questionnaire and Schedule – Sampling design – Types of Samples – Classification of data – Tabulation and Presentation of data – Diagrams – Two and three dimensional.

Unit – II Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Variance – Co- efficient of Variation – skewness – Kurtosis – Moments.

Unit – III Correlation – Meaning – types – Scatter diagram – Karl person’s Co – efficient of correlation – Rank correlation – Concurrent deviation method. Regression analysis – Uses – Methods of Studying regression – Regression lines.

Unit – IV Probability – Meaning – Usefulness – dependent and independent events – mutually exclusive events – simple and compound events – addition theorem – multiplication theorem – problems.

Unit – V Index numbers – Meaning – Construction of index numbers – its problems – methods of Construction – test of Consistencies – fixed base – chain base – consumer price index – Problems. Analysis of time series – trend seasonal and cyclical variations – Irregular fluctuations – Methods of Measurements – graphic method – Moving average method of least square – problems.

Text Books:

3. Statistical Method – Dr. S. P. Gupta – Sultan Chand & Sons, New Delhi.

Books for Reference:

5. Statistics – theory and Practice – R.S.N Pillai & Bhagavathi, S.S. Chand & Co.
6. Business Statistic – M. Willson, Himalaya Publishing House, Mumbai.

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 01/12/2016
2	Statistics: Definition, Importance, Applications, Limitations
3	Planning and designing statistical survey, execution of survey
4	Collection of data- Primary & Secondary data, Collecting primary data - method
5	Secondary data- sources of secondary data. Census vs sampling
6	Sampling method – classification and tabulation of data
7	Diagrammatic And graphical presentation of data
8	Mean – meaning and calculation of mean, Individual observation, discrete series
9	Mean – continuous series, short cut method etc.
10	Median – Individual observation & discrete series
11	Median – Continuous series & open ended class
12	Quartile - Individual observation, discrete series and Continuous series
13	Decile- Individual observation, discrete series & Continuous series
14	Percentile- Individual observation, discrete series & Continuous series
15	Mode –Individual observation & discrete series
16	Mode –Continuous series
17	Mode – Continuous series
18	Internal Test-I
19	Mode – grouping & analysis table
20	Mean, Median & Mode Advanced problems
21	Test Paper distribution and result analysis
22	Mean, Median & Mode Advanced problems
23	Geometric Mean - Individual observation, discrete series& continuous series
24	Harmonic Mean - Individual observation, discrete series & continuous series
25	Application of Geometric Mean & Harmonic Mean
26	Dispersion – Absolute measure & relative measure, Range & coefficient of range
27	Quartile deviation & coefficient of Quartile deviation
28	Mean deviation about mean & coefficient of Mean deviation
29	Mean deviation about median & coefficient of Mean deviation
30	Standard deviation - Individual observation & discrete series
31	Standard deviation - continuous series, Coefficient of variation
32	Skewness – Karl Pearson’s coefficient of Skewness
33	Cell function
34	Skewness – Bowley’s coefficient of Skewness
35	Skewness –Advanced problems
36	Skewness –Advanced problems
37	Correlation – meaning, types.
38	Correlation – Karl Pearson’s coefficient of Correlation
39	Correlation – Karl Pearson’s coefficient of Correlation
40	Correlation – Spearman’s rank Correlation
41	Correlation – Spearman’s rank Correlation
42	Correlation – concurrent deviation method
43	Internal Test II begins
44	Regression analysis – meaning, uses, correlation Vs regression

45	Regression analysis – regression equations, least square method
46	Test Paper distribution and result analysis
47	Regression analysis – regression equations, least square method
48	Deviation taken from actual mean and assumed mean
49	Deviation taken from actual mean and assumed mean
50	Indexed numbers – meaning, types, problems etc.,
51	Methods – unweighted Index number – Simple aggregative method, Simple Average of Relatives
52	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
53	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
54	Method – Marshall – Edgeworth Method, Kelly’s Method
55	Weighted Average of relatives method
56	Quantity or Volume Index number, Value Index number
57	Test of Adequacy – Time Reversal Test and Factor Reversal Test
58	Test of Adequacy – Time Reversal Test and Factor Reversal Test
59	Chain Index Number
60	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
61	Time series - meaning, importance & components of time series
62	Measurement of trend – graphic method & semi average method
63	Measurement of trend – moving average method
64	Measurement of trend – moving average method
65	Measurement of trend – method of least square
66	Measurement of trend – method of least square
67	Internal Test III begins
68	Measurement of Seasonal variation – Simple average method
69	Probability – Important terms in Probability
70	Test Paper distribution and result analysis
71	Addition theorem and the multiplication Theorem
72	Addition theorem and the multiplication Theorem
73	Bayes theorem
74	Model Test
75	Last Working day on 21.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
CO2	2. Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
CO3	3. Student will able to interpret the meaning of the calculated statistical indicators
CO4	4. Student will able to choose a statistical method for solving practical problems

CO5	5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
CO6	6. Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques

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HOD Signature

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St. John's College, Palayamkottai.

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Taxation
Course Code	GACO3A
Class	II year(2016-2017)
Semester	Even
Staff Name	Mr.R.AllwinNirmal Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Syllabus Indirect Tax

Unit – I Indirect taxes – Meaning – Special Features – Merits – demerits – Major – reforms in indirect taxation in India.

Unit – II Central Excise Act 1944 – basis condition for excise liability – taxable event – types of excise duty – excisable goods – related buyer – Manufacture – Processes amounting to Manufacture – rules for classification – rules for valuation – transaction value – Inclusions and exclusion.

Unit – III Customs Act 1962 – Nature of Customs duty – taxable event – territorial waters of India – Indian customs waters – types of Customs duty – Customs value – Inclusions and Exclusion.

Unit – IV Value Added Tax (VAT) – Meaning – Special Features – Need and Mechanism.

Unit – V Service Tax – Meaning – Need – Persons to Whom Service Tax is Charged – Classifications.

Text Books:

1. Indirect Taxation – Dr.Balachandran, Sultan.
2. Central Exercise – V.S. Datey, Taxman Publication
3. Indirection Taxes – V.S. Datey, Taxman Publication
4. Central Excise for Small Scale Industries – Gopinathsarangi

5. Job Work for central excise – B.N. Gururaj
6. A Hand book for Service tax – C. Parthasarathy&SanjeevAgarwal
7. Customs Law Manual – R.K. Jain
8. Customs Tariff of India – R.K. Jain

Course Calendar

Hour allotment	Class schedule
1	Even Semester begin on 01/12/2016
2	Introductions
3	Indirect taxes
4	Types of Indirect taxes
5	Special features
6	Merits
7	Demerits
8	Merits and Demerits
9	Types
10	Major reforms
11	Indirect taxation in India
12	Central excise introduction
13	Meaning
14	Central excise
15	Central excise definitions
16	Central excise act 1944
17	Basis condition for Excise liability
18	Taxable event
19	Types of excise duty
20	Revision
21	Revision
22	Internal Test I begins
23	Excisable
24	Assignment on Internal Question
25	Test Paper distribution and result analysis
26	Excisable goods
27	Related buyers
28	Manufacture
29	Processes amounting
30	Futures of process amounting
31	Processes amounting to Manufacture

32	Rules for valuation
33	Scope of Valuation
34	Transaction value
35	Inclusions
36	Exclusion
37	Inclusions and Exclusion
38	Meaning of Customer
39	Definition for Customer
40	Customs act 1962
41	Nature of Customs Duty
42	Revision
43	Revision
44	Internal Test II begins
45	Taxable event
46	Territorial water
47	Test Paper distribution and result analysis
48	Assignment on Internal Question
49	Water of Indian
50	Indian customs
51	Class test
52	Importance of Customs
53	Difference between Customs
54	Types of Customs duty
55	Customs value
56	Inclusions
57	Types of Inclusions
58	Exclusion
59	Futures of Exclusion
60	Inclusions and Exclusion
61	Introductions
62	Value of Added
63	Value taxes
64	Meaning
65	Definition
66	Features of Value Added taxes
67	Concept of Taxes
68	Difference in VAT
69	Vat meaning
70	Special features

71	Need
72	Mechanism
73	Class test
74	Meaning of Services
75	Service tax
76	Definition
77	Need
78	Persons to Whom
79	Revision
80	Revision
81	Internal Test III begins
82	Service tax is Charged
83	Classification of Service Tax
84	Test Paper distribution and result analysis
85	Assignment on Internal Question
86	Revision
87	Revision
88	Revision
89	Model test
90	Last Working day on 21.04.2015

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

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- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	GMCO62
Class	III Year(2016-2017)
Semester	Even
Staff Name	Dr.J.Kamala Juliet Isaac
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus

Management Accounting

Unit-I-Management Accounting-Meaning-Definition- Objectives-Nature,Scope, function – management accounting Vs.financial accounting-Management Accounting Vs .Cost accounting-advantages-limitations of management accounting.

Unit-II- Fund flow and cash flow analysis- Meaning- difference between fund flow statement and cash flow statement-funds-preparation of fund flow statement and cash flow statement.

Unit-III- Marginal Costing- meaning-features- assumptions-contribution p/v ratio- CVP analysis –Break even analysis- Assumption- advantages- limitations- margin of safety.

Unit-IV-Standard costing- meaning of standard cost and standard costing ,standard costing and Budgetary control-advantages and limitations –analysis of variances –Direct material,direct labour and overhead.

Unit-V-Budget and Budgetary control-meaning of Budget,budgeting and budgetary control-objectives-features-advantages- limitations- flexible budget- cash budget- production budget-purchase budget- sales budget.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 01/12/2016
1-L1	Unit-I-Management Accounting-Definition and objectives
2-L2	Nature of the management accounting
3- L3	Scope of management accounting
4-L4	Functions of management accounting
5-L5	Management Accounting Vs.FinancialAccounting
6-L6	Management Accounting Vs. Cost Accounting
7-L7	Advantages and limitations of Management accounting
8-L8	Revision
9-L9	Unit-II-Fund flow Analysis-meaning and dif. Between Fund flow and cash flow
10-P1	CommerceAssociation Meet
11-L10	Fund flow statement –problems in schedule of changes in working capital
12-L11	Fund flow statement –problems in schedule of changes in working capital
13-L12	Problems in fund from operations
14-L13	Problems in fund from operations
15-L14	Problems in fund from operations
16-L15	Problems in fund flow statement
17-L16	Problems in fund flow statement
18-L17	Problems in fund flow statement
19-L18	Cash Flow statement –Specimen
20-L19	Problems in statement of profit and loss
21-L20	Problems in statement of profit and loss
22-L21	Problems in statement of profit and loss
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in cash from operations
25-L24	Problems in cash from operations
26-IT-1	Internal Test-I
27-L25	Problems in cash from operations
28-L26	Problems in cash flow statement

29-L27	Problems in cash flow statement
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problems in cash flow statement
32- L30	Unit –III-Marginal costing-Meaning
33- L31	Features of marginal costing
34-P2	College level meeting/Cell function
35- L32	Assumptions of marginal costing
36- L33	Contributions, P/V Ratio analysis-Problems
37- L34	Contributions, P/V Ratio analysis-Problems
38- L35	Contributions, P/V Ratio analysis-Problems
39- L36	Cost Volume Profit analysis-Problems
40- L37	Cost Volume Profit analysis-Problems
41- L38	Cost Volume Profit analysis-Problems
42- L39	Break even analysis-Problems
43- L40	Break even analysis-Problems
44- L41	Advantages and limitations of marginal costing
45- L42	Margin of safety-problems
46- L43	Margin of safety-problems
47- L44	Unit-IV-Standard costing-Meaning of cost and standard costing
48- L45	Standard costing and budgetary control
49- L46	Analysis of Variance –problems
50- L47	Analysis of Variance –problems
51- P3	Department Seminar
52- L48	Direct material-Problems
53- L49	Direct material-Problems
54- L50	Direct labour –Problems
55- L51	Direct labour –Problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Overhead problems
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Unit –V-Budget and budgetary control-meaning of budget
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Budgeting and budgetary control
63- L58	Objectives and features of budgetary control
64- L59	Advantages and limitations of budgetary control
65- L60	Flexible budget –problems
66- L61	Flexible budget –problems
67- L62	Flexible budget –problems
68- L63	Flexible budget –problems
69- L64	Flexible budget –problems
70- L65	Cash budget-problems

71- L66	Cash budget-problems
72- L67	Cash budget-problems
73- L68	Cash budget-problems
74-P4	College level meeting/ function
75- L69	Cash budget-problems
76- L70	Purchase budget- problems
77- L71	Purchase budget- problems
78- L72	Purchase budget- problems
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Production budget –problems
81- L75	Production budget –problems
82-IT-III	Internal Test-III
83- L76	Sales budget-problems
84- L77	Test Paper distribution and result analysis
85- L78	Sales budget-problems
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “Management Accounting”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.
CO2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.
CO3	Apply management accounting and its objectives in facilitating decision making.
CO4	Prepare analyses of various special decisions, using relevant management techniques.
CO5	Apply and analyze different types of activity-based management tools through the preparation of Budget.
CO6	Analyze cost-volume-profit techniques to determine optimal managerial decisions.
CO7	Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
CO8	Calculate various accounting ratios, reports and relevant data.
CO9	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.

CO10	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO11	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Industrial Law
Course Code	GMCO63
Class	III year (2016-2017)
Semester	Even
Staff Name	Adov. Dani Regan
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To know about the rules and regulation to run a business in globally

Syllabus -Industrial Law

Unit I : The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II: Workmen’s compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III: Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986

Unit V: The Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text & Reference Books:

1. N.D.Kapoor, Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw hill Publications

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 01/12/2016
2	Unit - I Introduction
3	The factories Act 1948
4	Definition
5	Provision for health
6	Welfare
7	Provision for safety
8	Approval of factories
9	Licensing of factories
10	Registration of factories
11	Inspecting staff
12	Duties of occupiers
13	Provision for occupiers of duties

14	Working hours
15	Certifying surgeons
16	Employment of young persons and women
17	Annual leave with wages
18	Penalties and Procedure
19	Revision of full unit
20	Internal Test-I
21	Unit - II Intorduction
22	Workmen"s compensation Act 1923
23	Test Paper distribution and result analysis
24	Definition
25	Scope and coverage of the Act
26	Types of disablement
27	Personal injury by accident
28	Compensation of workmen - employer"s liability
29	Liability for occupational disease
30	Amount of compensation
31	Arises out and in course of employment
32	Theory of national extension
33	Methods of calculating monthly wages
34	Distribution of compensation
35	Penalty for default
36	Notice and claim
37	Revision of full unit
38	Unit - III Introduction
39	Unit - III Industrial disputes Act - 1947
40	Meaning Definition
41	Objectives
42	conciliation
43	Kinds of disputes
44	Machinary
45	Adjudication machinery
46	Authorities under industrial disputes Act
47	Powers and duties of authorities
48	Procedure of disputes Act
49	Industrial tribunals
50	Voluntary reference to arbitration
51	Award , Strike and lock outs
52	Lay off and retrenchment

53	Transfer and closing down of their under taking
54	Penalties
55	Revision of full unit
56	Internal Test-I
57	Unit - IV Intoduction
58	Unit - IV The trade union Act 1926
59	Test Paper distribution and result analysis
60	Meaning of trade union
61	Scope and object of Act
62	Advantages and functiuons of trade union
63	Registration of trade unions
64	Effects of registration
65	Factors of registered trade union
66	Disqualification of an office bearer
67	Cancellation and apeal again order of registrar
68	Advantages of registration (or) Privileages of register trade
69	Immunity from criminal conspricy
70	Duties and liabilityies of registered trade union
71	Dissolution of trade unions
72	Consumer Act 1986
73	Penalties
74	Revision of full unit
75	Unit - V Introduction
76	The employee"s state Insurance Act 1948
77	Definition
78	Scope of Act
79	Payements held as wages and rules regarding contribution
80	Employee's state insurance corporation
81	Members of ESI corporation and medical benefits
82	Internal Test-I
83	Constitutution of ESI corporation and power of corporation
84	Payment of gratuity Act 1972 and penalty
85	Test Paper distribution and result analysis
86	Prescribed by ESI Act 1948
87	Revision
88	Revision

89	Model Test
90	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Industrial Law>”
CO1	Explain the provision regarding working hours in factories act
CO2	Explain the provision regarding Employee safety , Health and welfare in factories act
CO3	Explain the provision regarding workmen compensation Act
CO4	Explain the provision regarding ESI Act
CO5	Explain the provision regarding Trade Act
CO6	Explain the provision regarding Gratuity Act
CO7	Explain the industrial disputes act for the employees

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	AUDITING
Course Code	GMCO63
Class	III year (2016-2017)
Semester	Even
Staff Name	Mrs.S.Grace
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Syllabus

III B. COM (VI SEMESTER) –PART III –CORE - 4 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing– advantages – limitations – audit programme – audit working papers – preliminaries before audit – test checking and routine checking (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check- internal check regarding cash, purchases, purchase returns, sales and sales returns. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification of assets and liabilities- meaning- classification of assets– verification of different types of assets – verification of liabilities. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report content- kinds of auditor’s report- general considerations for drafting report. (10 hours)

Text Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 01/12/2016
1-L1	Unit I: Introduction
2-L2	meaning
3- L3	objectives
4-L4	difference between accountancy and Auditing
5-L5	advantages and disadvantages
6-L6	limitations
7-L7	audit programme
8-L8	audit working papers
9-L9	preliminaries before audit .
10-P1	debate on audit programme
11-L10	test checking and routine checking
12-L11	Unit II: Internal check
13-L12	meaning
14-L13	objectives
15-L14	difference between internal control and internal audit
16-L15	Advantages of Internal check
17-L16	disadvantages of internal check
18-L17	Internal check regarding cash, purchases, purchase return
19-L18	Internal check regarding sales and sales returns
20-L19	Unit III: Vouching
21-L20	meaning
22-L21	objects
23-L22	College level meeting/Cell function
	importance of vouchers
24-L23	Internal Test I begins
25-L24	Unit IV: Verification and valuation of assets and liabilities
26-IT-1	Internal Test-I
27-L25	classification of assets
28-L26	verification of different types of assets
29-L27	valuation of investment,
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Land building ,furniture etc.,
32- L30	Book debts,loan, advances and invetments
33- L31	Cash in hand and cash at bank
34-P2	College level meeting/Cell function
35- L32	Verification of liabilities
36- L33	Debenture, trade creditors, bills payable and loans
37- L34	Outstanding expenses and contingent liabilities
38- L35	Unit V: Company auditor

39- L36	appointment of a company auditor
40- L37	qualification and disqualification
41- L38	Removal of an auditor.
42- L39	Company auditor report
43- L40	Types of reports
44- L41	Rendering of reports
45- L42	Debate on reports
46- L43	General consideration for drafting reports
47- L44	Contents of auditors reports
48- L45	Extent of reliability
49- L46	Auditors matters in the auditor's report under manufacturing and other companies
50- L47	Liabilities of auditors
51- P3	Department Seminar
52- L48	Nature of liabilities
53- L49	Civil liability
54- L50	Criminal liability
55- L51	Contractual liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Statutory liability
58-L54	Liability towards third parties
59-IT-II	Internal Test-II
60- L55	Liability for unlawful acts of the client
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Liability to article clerks
63- L58	Debate on internal auditor
64- L59	Debate on external auditor
65- L60	Debate on audit programmes
66- L61	Debate on government auditor
67- L62	Company auditor programmes
68- L63	Debate on auditor comment
69- L64	Debate on Company returns filing system
70- L65	Debate about the role auditor's play in uncovering fraud. But what exactly constitutes 'fraud'
71- L66	Debating Audit Expectations
72- L67	Debate on public sector audit role
73- L68	Role of audit in economic growth
74-P4	College level meeting/ function
75- L69	Identification of User Needs Relating to Auditor Reporting
76- L70	Information Concerning the Audit of an Entity's Financial Statements
77- L71	Information Concerning the Audited Entity
78- L72	Analysis of User Needs Relating to Auditor Reporting
79- L73	Allotting portion for Internal Test-III

	Internal Test III begins
80- L74	Debate on The Current Model of Auditor Reporting—the Auditor’s Opinion
81- L75	Auditor’s opinion on the financial statements
82-IT-III	Internal Test-III
83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Test Paper distribution and result analysis
85- L78	revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Globalisation of Indian Economy
Course Code	GNEC41
Class	II year (2016-2017)
Semester	Even
Staff Name	Dr.G.Koil Samuel
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

- To give the students an understanding of the globalization process and to equip them with some knowledge of the happenings in the economy

Syllabus Globalization and Indian Economy

Unit – I Introduction Meaning – Features – Components – Globalisation of Market, Production, Investment and Technology. Advantages and Disadvantages of Globalisation

Unit – II Globalization and Poverty Reasons in favour of Poverty alleviation – Increased Production of Agricultural goods – Export growth - Incoming foreign investment – Increased demand for Unskilled labour. Reasons for Increase in poverty – Impediments to exports a major concern – persistent inequalities – Poor left helpless and prevented from participating in growth.

Unit – III Globalization and Unemployment Reason in favour of increased employment Opportunities – Export of Jobs to developed countries – Brain drain reduced – creation of jobs by multi-National Corporations Reasons for unemployment – Destruction of Jobs by MNC – No Job Security – Shifting places and Occupations in search of employment – Low wages and low labour Standards – Demand for Lower Skilled Workers diminishing. Remedy – to become a global Worker – More scope in Asian countries.

Unit – IV Chronic food and nutrition security Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.

Unit – V Impact of globalisation Positive impact – India has been a significant beneficiary – Inflow of foreign direct investment in education and other social capital – Increased Production of Agriculture Products – Industrial growth – export increase – Increased demand for Unskilled Labour. Negative Impact – economic stagnation – Deindustrialization – Economic destabilization – Growing inequality – Crisis in the IT sector and Banking Sector.

Reference

- | | | |
|---|---|------------------------------|
| 5. Indian Economy | - | Ruddardutt & K.P.M. Sundaram |
| 6. Globalisation strategies and Economic Liberalization | - | G.S. Batra Narinder Haver |

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 01/12/2016
1-L1	Meaning – Features – Components
2-L2	Globalisation of Market, Production, Investment and Technology
3-P1	Commerce Association Meet
4-L3	Advantages and Disadvantages of Globalisation
5-L4	Allotting portion for Internal Test-I
	Unemployment
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
8-L6	Globalization and Poverty Reasons in favour of Poverty alleviation
9-L7	Increased Production of Agricultural goods
10-P2	College level meeting/Cell function
11-L8	Export growth - Incoming foreign investment
12-L9	Increased demand for Unskilled labour. Reasons for Increase in poverty
13-P3	Department Seminar
14-L10	Impediments to exports a major concern
15-L11	persistent inequalities – Poor left helpless and prevented from participating in growth
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Impact of MNC in India

	Entering Internal Test-II Marks into University portal
19-L14	Remedy – to become a global Worker – More scope in Asian countries
20- P2	College level meeting/ function
21-L15	Chronic food and nutrition security Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.
22-L16	Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.
23- L17	Globalisation Over View
	Increased Production of Agriculture Products
24- IT-III	Industrial growth
25-L18	Export increase
26-MT	Increased demand for Unskilled
27-MT	Internal Test-III
28-MT	Test Paper distribution and result analysis
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Globalisation of Indian Economy>”
CO1	To give clear idea about Globalization and Unemployment Reason in favour of increased employment Opportunities and Export of Jobs to developed countries

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	E- Commerce
Course Code	GACO41
Class	II year(2016-2017)
Semester	Even
Staff Name	Mrs.S.Grace
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Syllabus

E- Commerce

Unit – I E-Business and E-Commerce: Introduction, Potential Benefits, Limitations, Classifications, Impact of E-Commerce on Business models E-Commerce Applications: Entertainment, E-Marketing, E-Advertising, Search Engines, E-Banking, Mobile Commerce, Online Trading, E-Learning, and E-Shopping.

Unit – II Architecture Framework of E-Commerce: Application Services, Brokerage and Data management, Interface Layers, Secure Messaging, Middleware Services and Network Infrastructure. Security, Protocols: Open Systems Interconnection (OSI), TCP/IP, FTP, HTTP, SMTP, S-HTTP, SSL, NNTP, Messaging Protocols: Basic Mail Protocol, Security Enhanced Mail Protocol. Web Security Issues, Encryption Techniques: Symmetric and Asymmetric.

Unit – III Consumer Oriented E-Commerce Applications, Mercantile Process Model:

Consumer Perspective and Merchant's Perspective Electronic Payment Systems: Advantages and risks, Types of payment System (Credit Cards, E-Cash, Smart-Cards)

Unit – IV Electronic Data Interchange: Non EDI System, Partial EDI System, Fully Integrated EDI System, Prerequisites for EDI, and Issues of EDI: Legal Issues, Security Issues, Privacy Issues.

Unit – V E-Marketing Techniques:

Search Engines, Directories, Registrations, Solicited targeted E-mails, Interactive sites, Banners, Advertising, Spam Mails, E-Mail, Chain letters, Applications of 5P's (Product, Price, Place, Promotions, People) E-Advertising Techniques: Banners, Sponsorships, Portals, and Online Coupons.

Text and References Book:

1. E-Commerce: A managerial Perspective: Micheal Change, etc. A1
2. Electronic Commerce – Security: Greenstein & Feinman Risk Management & Control
3. Frontiers of Electronic Commerce: Ravi Kalakota & A.B. Whinston

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 01/12/2016
2	E-Business and E-Commerce Introduction
3	Potential Benefits
4	Limitations

5	Classifications
6	Impact of E-Commerce
7	Business Models
8	E-Commerce applications
9	Entertainment
10	E-Marketing
11	E-Advantages
12	Search Engines, E- Banking
13	Mobile Commerce
14	Online Trading, Clearing
15	E-Shopping
16	Architecture Framework of E-Commerce
17	Applications Services
18	Internal Test-I
19	Brokerage and Data Management
20	Interface Layers
21	Secure Messaging
22	Middleware services
23	Network Infrastructure
24	Test Paper distribution and result analysis
25	Security Protocols
26	Open Systems
27	Interconnections (OSI)
28	TCP/IP
29	FTP
30	HTTP
31	Cell function
32	SMTP
33	S-HTTP
34	SSL
35	NNTP
36	Messaging Protocols
37	Basic Mail Protocols
38	Security Protocols
39	Enhanced Mail Protocols
40	Web Security Issues
41	Internal Test II begins
42	Encryption Techniques
43	Symmetric and Asymmetric

44	Test Paper distribution and result analysis
45	Consumer Oriented
46	E-Commerce applications
47	Mercantile Process Model
48	Consumer Perspective and Merchant's Perspective
49	Electronic Payment Systems
50	Advantages and risks
51	Types of Payment System
52	Credit Card, E-Cash, Smart-Cards
53	Electronic Data Interchanges
54	Non EDI System
55	Partial EDI System
56	Fully Integrated EDI System
57	Prerequisites for EDI
58	Issue of EDI
59	Legal Issues
60	Security Issues
61	Privacy Issues
62	Search Engines
63	Directories
64	Registrations
65	Solicited Targeted E-Mails
66	Interactive Sites
67	Banners
68	Advertising
69	Spam Mails
70	E-Mail
71	Chain Letters
72	Applications of 5P's
73	Product
74	Internal Test III begins
75	Price
76	Place
77	Promotion
78	Test Paper distribution and result analysis
79	People
80	E-Advertising
81	Types of E-Marketing
82	Banners

83	E-Advertising and E-marketing
84	Sponsorships
85	Portals
86	Online Coupons
87	Portals and Online Coupons
88	Revision
89	Model Test
90	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<E-COMMERCE>”
CO1	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO2	Use of Management Information System (MIS) at various levels of management
CO3	Understand the concepts, structure, types and Digital Payment Systems.
CO4	Understand evolution of internet, its application and its basic services in marketing

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -II
Course Code	GMCO6A
Class	III year (2016-2017)
Semester	Even
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; 5×16=80; 16Hrs /unit)	

Syllabus

UG-Colleges/Part-III (B.Com) Semester-VI/ppr.no.34/ Major Elective-3(A) INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 01/12/2016
1-L1	Unit I: Income under the head- other sources

2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem

44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit V -Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem

	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head “Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting- II
Course Code	GMCO61
Class	III year (2016-2017)
Semester	Even
Staff Name	Mrs.K.JasmineThangamani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- 1. To know the preparation of liquidator's final statement of accounts.
- 2. To prepare the final accounts of banking company in a schedule form
- 3. To train the students to prepare final accounts under double account system.

Syllabus

Corporate Accounting-II

Unit I:Introduction- Liquidator's final statement of accounts. **(13hours)**

Unit II: Holding companies- minority interest – capital profits cost of control or goodwill - Preparation of Consolidated balance sheet.

Unit III: Accounts of Banking Companies –format of balance sheet and profit and loss account as per 29 of banking regulation Act

Unit IV: Double Account System- meaning differences between double account and single account system- difference between Double account- and double entry system- preparation of final Accounts base disposal of surplus calculation of reasonable return – replacement of assets

Unit V Accounting ratios- responsibility accounts- human resource accounting

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy&A.Murthy, Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 01/12/2016
1-L1	Unit I:Introduction- Liquidator’s final statement of accounts.
2-L2	Meaning and definition of liquidation
3- L3	Importance of liquidation
4-L4	Types of liquation
5-L5	Meaning of winding up of the companies
6-L6	Compulsory winding up of the companies
7-L7	Accounting treatment of compulsory winding up
8-L8	Voluntary winding up of the company
9-L9	Accounting treatment of the voluntary winding up
10-P1	Commerce Association Meet
11-L10	Format of liquidator final account
12-L11	Differences between liquidator’s final statement and final Account
13-L12	Simple problems
14-L13	Unit II: Holding companies-
15-L14	Meaning and definition of holding company and subsidiary company
16-L15	Term of holding company
17-L16	Distinguish between Holding company and subsidiary company
18-L17	Important profits of Holding and subsidiary company
19-L18	Capital profit
20-L19	Revenue profit

21-L20	Minority interest meaning and term of minority and specimen form of minority
22-L21	Minority interest meaning and term of minority and specimen form of minority
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple calculation of minority interest
25-L24	Capital profits cost of control or goodwill
26-IT-1	Internal Test-I
27-L25	Define Goodwill , general reserve, etc
28-L26	Preparation of Consolidated balance sheet.
29-L27	Simple problem
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: Accounts of Banking Companies –Meaning and definition of Banking companies
32- L30	Preparation of different schedule
33- L31	Explanation regarding the profit and loss account
34-P2	College level meeting/Cell function
35- L32	Explanation regarding the profit and loss account
36- L33	Schedule 13-16
37- L34	Explanation regarding the preparation of Balance sheet
38- L35	Schedule 1 to 5
39- L36	Schedule 6- 12
40- L37	format of balance sheet and profit and loss account as per 29 of banking regulation Act
41- L38	Simple problem on profit and loss account
42- L39	Simple problem on balance sheet only
43- L40	Simple problem of the preparation of the balance sheet in banking regulation Act
44- L41	Unit IV: Double Account System- meaning
45- L42	Differences between double account and single account system
46- L43	Difference between Double account- and double entry system-
47- L44	Preparation of final Accounts base disposal of surplus
48- L45	Calculation of reasonable return
49- L46	Replacement of assets
50- L47	Different types of accounting ratios
51- P3	Department Seminar
52- L48	Profitability ratios
53- L49	Solvency ratio
54- L50	Simple problem
55- L51	Simple problem
56-L52	Simple problem
	Internal Test II begins
57-L53	Advantages and dis advantages
58-L54	Types of responsibility accounting
59-IT-II	Internal Test-II

60- L55	Classifications of responsibility accounting
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Responsibility accounts- meaning and definition of responsibility accounting
63- L58	Scope and objective of responsibility accounting
64- L59	Limitation of responsibility accounting
65- L60	Simple problem
66- L61	Simple problem
67- L62	Simple problem
68- L63	Human resource accounting Meaning and definition of Human resource accounting
69- L64	Advantages and disadvantages of HRA
70- L65	Methods of valuation of Human resource
71- L66	Process of Human resource accounting
72- L67	Causes of Human resource accounting
73- L68	Causes of Human resource accounting
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
CO1	Distinguished between voluntary windup and compulsory windup
CO2	Calculation of minority interest

	CO3	Valuation of goodwill and types of goodwill
	CO4	Valuation of shares and types of shares
	CO5	Explain responsibility account
	CO6	Human resource account
	Experimental Learning	
	EL1	Winding up of the company
	EL2	Comparison of Liquidators Final Accounts and statement of Accounts
	EL3	Type of goodwill is compared with the characteristics of domestic pet

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For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Entrepreneurship Development
Course Code	SSCO4A
Class	II year (2016-2017)
Semester	Even
Staff Name	Mrs.K.JasmineThangamani
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To develop and strengthen the entrepreneurial quality among the students
- To know the sources of help and support available for starting a small-scale Industry.

Syllabus

II B. COM (IV SEMESTER) – UNDER CBCS PART III - SKILL BASED II - CORE ENTREPRENEURSHIP DEVELOPMENT

Unit I: Entrepreneurship Essentials - Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. (15 hours)

Unit II: Entrepreneurship Dimensions – Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship.

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. (10 hours)

Unit IV: Launching of New Business- Step by Step Approach for searching New Business –Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up – List of Organisations to be Contacted. (10 hours)

Unit V: Management of Small Business- Monitoring and Evaluation of Business –Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business.

(Text Books

1. Khanka S.S., Entrepreneurial Development, S. Chand Publishing Company, New Delhi, 1999.

2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books 1. Robert D. Hisrish, Michael P.Peters, Tata McGraw- Hill Publishing Company, New Delhi, 2002.

2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New D

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 01/12/2016
1-L1	Unit I: Entrepreneurship Essentials
2-L2	Evolution
3- L3	Characteristics
4-L4	Types of Entrepreneurs
5-L5	Functions of Entrepreneurs
6-L6	Qualities of Successful Entrepreneurs
7-L7	Entrepreneur Vs Entrepreneurship
8- P1	Commerce Association Meet
9- L8	Entrepreneur Vs Intrapreneur
10- L9	Growth of Entrepreneurship in India
11-L10	Unit II: Entrepreneurship Dimensions
12-L11	Entrepreneurial Culture
13-L12	Entrepreneurial Society
14-L13	Entrepreneurship Development
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Training and other Support Organisational Services
17-IT-1	Internal Test-I
18-L16	Women Entrepreneurship and Rural Entrepreneurship
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal

20-L18	Unit III: Project Appraisal
21- L19	Introduction
22- P2	College level meeting/Cell function
23-L20	Meaning and Methods of Project Appraisal
24-L21	Economic Appraisal
25-L22	Financial
26-L23	Market
27-L24	Technological Appraisal
28-L25	Managerial Competence.
29-L26	Meaning and Methods of Project Appraisal
30-L27	Economic Appraisal
31-L28	Financial
32-L29	Market
33-L30	Technological Appraisal
34- P3	Department Seminar
35-L31	Unit IV: Launching of New Business
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Step by Step Approach for searching New Business
38- IT-II	Internal Test-II
39-L34	EDP
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Pre-Launch
42- L37	Launch
43- L38	Post-Launch
44- P4	College level meeting/ function
45-L39	Entrepreneur to Enterprise
46-L40	Stage of Start Up and Scale Up
47-L41	List of Organisations to be Contacted
48-L42	Entrepreneur to Enterprise
49-L43	Unit V: Management of Small Business
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Monitoring and Evaluation of Business
52- L46	Preventing Sickness and Rehabilitation of Business units
53-IT-III	Internal Test-III
54-L47	Effective Management of Small Business.
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion

60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Understand the development of entrepreneurship as a field of study and as a profession.
CO2	Understand the creative process of opportunity identification and screening.
CO3	Understand the entrepreneurial process.
CO4	Analyze new concept/product/service ideas as an entrepreneur.
CO5	Understand the business decisions involved in starting a new business venture.
CO6	Understand the role of government in promoting entrepreneurship.
CO7	Understand the need and importance of budgets in running of a firm.
CO8	Understand the importance of building a support network for the new venture.
CO9	Understand the importance of Business Standards and business ethics

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- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN 2016 - 2017

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Marketing
Course Code	JACO21
Class	I year (2016-2017)
Semester	Even
Staff Name	Mrs.RSD.Arockia Mary
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Objectives Total 45 hours

1. To understand the basic marketing concepts.
2. To create skills to develop marketing strategies based on product, price, place and promotion

Syllabus

I B. COM (II SEMESTER) – UNDER CBCS PART – III- ALLIED -II MARKETING

Unit I 9 hours

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development.

Unit II 9 hours

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning.

Unit III 9 hours

Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Elimination - Pricing Strategies.

Unit IV 9 hours

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V 9 hours

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books

1. R.S.N Pillai&Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co. Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund& Michael d' Amico, Marketing, West Publishing Company.
4. Sundar K, Essentials of Marketing, Vijay Nicole Imprints Private Limited, Chennai

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester begin on 01/12/2016
1.	Unit-I Introduction to Marketing
2.	Classification&Characteristics of Markets
3.	Importance &Objectives of marketing
4.	Meaning of Buying and selling
5.	Types of marketing
6.	Types of goods and services
7.	Factors influencing marketing concept
8.	Meaning of social marketing&marketing mix
9.	Is marketing a science or art
10.	Unit-II Marketing functions
11.	Functions of exchange
12.	Meaning of buying
13.	Meaning of assembling
14.	Importance of selling (Internal Test-I)
15.	Functions of physical supply
16.	Storage and transportation
17.	Facilitating functions
18.	Importance of financing
19.	Risk bearing
20.	Meaning of standardization
21.	Importance of standardization
22.	Meaning of market information
23.	Importance of market information
24.	Concept promotion
25.	Unit-III Meaning of product&Importance of product
26.	Features of product
27.	Meaning of product policy&product planning
28.	Importance of product line
29.	Importance of product mix
30.	Product mix strategies
31.	Product innovations
32.	Meaning of product life cycle
33.	Stages of product life cycle
34.	Methods product mix strategies
35.	Product innovation techniques
36.	Unit-IV Advertising

37.	Meaning &Features of advertising (Internal Test_II)
38.	Objectives &Functions of advertising
39.	Merits and demerits of advertising
40.	Importance of advertising
41.	Kinds of advertising
42.	Objections against advertising
43.	Why and when do advertise
44.	Selection of advertising media
45.	Techniques of advertising
46.	Importance of advertising media
47.	Merits and demerits of advertising media
48.	Causes for failure of advertising
49.	Successful advertisement media
50.	Unit-V promotional programmes (Internal Test_III)
51.	Meaning of sales promotion
52.	Definition of sales of promotion
53.	Purpose of sales promotion
54.	Characteristic of sales promotion
55.	Kinds of sales promotion
56.	Advantages and disadvantages of sales promotion
57.	Limitation of sales promotion
58.	Sales promotion incentives for the consumers
59.	Meaning of personnel selling
60.	Last working Day21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Marketing>”
CO1	Understand the marketing concepts and its evolution
CO2	Analyse the market based on segmentation, targeting and positioning
CO3	Know the consumer behavior and their decision making process
CO4	Make decisions on product, price, promotion mix and distribution
CO5	Understand the rural markets
CO6	Contemporary issues in marketing
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com -A
Course Name	Value Based Education
Course Code	SVBE21-Common (Part-IV)
Class	First Year (2016-2017)
Semester	Even
Staff Name	Dr.S. Dani Roman Singh
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

To enable the students to understand the social realities

To inculcate an essential value system towards building a health society

Value Based Education Syllabus (For all UG Courses)

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hours Allotment	Class Schedule
	Even Semester begin on 01/12/2016
1	(Unit – I)Introduction to Social Justice, Definition & Meaning
2	Needs & Parameters of Social Justice & Factors responsible for social injustice
3	Caste, Religion
4	Gender- Meaning
5	Contribution of Social Reformers
6	Internal test - I
7	(Unit- II) Introduction to Human Rights, Meaning & Concepts
8	Principles of Human Rights, Kinds of Human Rights
9	Right of Women
10	Right of Children
11	Right of PWD
12	Right of Minority etc.,
13	Human Rights & Indian Constitution
14	(Unit- III) Introduction to Social Issue, Causes & magnitude
15	Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
16	Communal harmony, Concept, Public Domain
17	Separation of Religion from Politics, Secularism role of Civil Society.
18	Internal test - I

19	(Unit- IV) Introduction to Media Education, Meaning & Definition
20	Functions , Characteristics and Need of Maas Media
21	Effects and Influence, youth and children
22	Globalisation
23	(Unit – V) Introduction to Values, Meaning
24	Classification of Various values
25	Ethics Responsibilities
26	Ethics Duties
27	Internal test - I
28	Revision
29	Model Test
30	Last Working day on 21.04.2017

Learning Outcomes	COs of the course “<Value Based Education>”
CO1	To create awareness on Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
CO2	To create awareness on Communal harmony, Concept, Public Domain
CO3	To create awareness on Principles of Human Rights, Kinds of Human Rights
CO4	To create awareness on Right of Women, PWD, Minority, Children, etc.,
CO5	To create awareness on Human Rights & Indian Constitution
CO6	To educate on Classification of Various values
CO7	To educate on Ethics, Duties & Responsibilities

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com -A
Course Name	Financial Accounting-I I
Course Code	JMCO21-Core-II (Part-III)
Class	First Year (2016-2017)
Semester	Even
Staff Name	Mr.R.AllwinNirmalsingh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60Hrs)	

Course Objectives

Objectives Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts

**I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE-3
FINANCIAL ACCOUNTING II**

Unit I

12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

12 hours

Average Due Date – Account Current.

Unit V

12 hours

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	College reopened 01/12/2016
2	Consignment- definition, meaning, features. Difference consignment & sales
3	Imported towns in consigned , preparation of account sales
4	Accounting of consigned transaction-model of journal entries in the book of both the parties
5	Contingent A/c simple problem
6	Values of insold stock- receiving and non- receiving references
7	Contingent- cost price with stock valuables
8	Contingent- cost price with stock valuables
9	Contingent cost price –invoice price method
10	Contingent-cost price-simple problems
11	Contingent-cost price-simple problems
12	Contingent-cost price-advanced problem

13	Contingent-cost price-advanced problem
14	Contingent-cost price-advanced problem
15	Contingent-cost price-advanced problem
16	Review consigned-precious question paper
17	Joint venture- meaning, features
18	Joint venture VS partnership, JV V/S consignment
19	Accounting of JV transaction – different methods
20	Separate set of books- model journal entries
21	JV-Simple problems
22	JV-Simple problems
23	JV-Advance problems
24	JV-Advance problems
25	Separate entry book not kept-model entries
26	Separate entry book not kept-model entries
27	Separate entry book not kept-simple problems
28	Separate entry book not kept-simple problems
29	Internal Test-I
30	Separate entry book not kept-simple problems
31	Memorandum JV method. Simple problems
32	Memorandum JV method. Simple problems
33	Routine- precious year question papers
34	Accounts of non trading concern-meaning, regulation
35	Preparation of receipt & payment
36	Difference between receipt and payment & income and expenditure
37	Calculation amount to the debited to income and expenditure for some specified expenses
38	Calculation of income the evaluated to income and expenditure

39	Preparation of R&P,I&E, B/S
40	Preparation of R&P,I&E, B/S
41	Preparation of R&P,I&E, B/S
42	Preparation of R&P,I&E, B/S
43	Preparation of R&P,I&E, B/S
44	Preparation of R&P,I&E, B/S
45	Internal Test-II
46	Previous question paper
47	Average due date: meaning, practiced users
48	Calculated average due date have and its bank in difference installment
49	Calculated average due date have and its bank in difference installment
50	Calculated average due date have and its bank in difference installment
51	Calculation of average due date: where amount is rent in a single installment
52	ADD- simple problems
53	ADD-simple problems
54	Account current- meaning ADOVS accountant
55	Preparation account cart- product method
56	Preparation account cart- product method
57	Preparation account cart-red ink interest
58	Preparation account cart-epogue the interest
59	Preparation account cart-epogue the interest
60	Preparation account cart-varying realizing method
61	Preparation account cart-invest table method
62	Internal Test-III
63	Previous question paper: ADD & accept
64	Previous question paper: ADD & accept
65	Previous question paper: ADD & accept
66	Previous question paper: ADD & accept

67	Insurance claim: -fire insurance claim – meaning
68	important term, average clause
69	Calculation claim-when GP rate is grew
70	Calculation claim – when GP rate is not grew
71	Calculation claim- overvaluation & know value of stock
72	Calculation claim- overvaluation & know value of stock
73	Loss of profit previous year – basic problem
74	Loss of profit previous year – basic problem
75	Review of previous year question papers last working day 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting - II>”
CO1	Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
CO2	Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture
CO3	Understand the meaning and features of Non-Profit Organisations
CO4	Learn to prepare Receipts & Payment Account, Income & Expenditure Account and
CO5	Balance Sheet for Non-Profit Organizations.
CO6	To record the average due date
CO7	To record the account current
CO8	To prepare Insurance claims with various methods
CO9	To prepare self balancing and sectional balancing in Insurance

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Principle of management
Course Code	SMCO22-Core-II (Part-III)
Class	First Year(2016-2017)
Semester	Even
Staff Name	Mrs.RSD.Arockia Mary
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017 Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

Objectives

Total 60 hours

1. To familiarise the students with concepts and principles of management.

2. To impart knowledge on the functions of management among the students.

**I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 4
PRINCIPLES OF MANAGEMENT**

Unit I **12 hours**

Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II **12 hours**

Planning and Decision making- Planning-Importance of planning-Process of planningtypes of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)- Obstacles to effective planning. Decision making- Types of decisions-Process of decision making- Decision tree.

Unit III **12 hours**

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV **12 hours**

Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V **12 hours**

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination - Control-nature-Basic control process-Control techniques (Traditional and Nontraditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGraw Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson’s India Education Services Pvt. Ltd.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin on 01/12/2016
2	Introduction to management,Meaning and definition of management-
3	Functions ofmanagement
4	Managerial skills
5	Levels of management
6	Roles of manager
7	Management as a science or art
8	Management as a science or art
9	contributions to management by F.W.Taylor,

10	Henry Fayol, Elton Mayo and Peter.F.Drucker
11	Planning and Decision making
12	Planning
13	Importance of planning
14	Process of planning
15	Types of planning
16	methods Objectives
17	Policies
18	Procedures
19	Internal Test-I
20	Strategies and Programmes
21	Obstacles to effective planning.
22	Test Paper distribution and result analysis
23	Decision making
24	Types of decisions
25	Process of decision making
26	Decision tree
27	Organising , Organisation, importance
28	Principles of organizing
29	Organisational structure-Line
30	and functional
31	Organisation charts and manuals.
32	Departmentation
33	Cell function
34	Bases, span of management.
35	Delegation
36	Meaning and definition
37	Principles of delegation
38	Internal Test II begins
39	Centralisation and Decentralisation
40	Centralisation and Decentralisation
41	Test Paper distribution and result analysis
42	Directing, Importance
43	Principles of Directing
44	Motivation
45	Theories of motivation
46	Maslow, Herzberg Theories.
47	Communication
48	Process
49	Barriers to effective
50	Communication
51	Leadership
52	Definition, Styles of Leadership
53	Co-ordination Introduction
54	Importance

55	Requirements of effective coordination
56	Control Meaning
57	Control-nature-Basic control process
58	Control techniques (Traditional and Nontraditional)
59	Scope of Control
60	Elements of Control
61	Purpose of Controlling
62	Control Basic control process
63	Use of computers in Management Information system
64	Co-ordination Meaning Definition
65	Co-ordination Scope & Importance
66	Co-ordination Requirements
67	Internal Test II begins
68	Effective tools of Co-ordination
69	Revision
70	Test Paper distribution and result analysis
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last Working day on 21.04.2017

Course Outcomes

Learning Outcomes	COs of the course “<Principles of Management>”
CO1	Define management, it’s five basic functions, and skills Describe the three contemporary management theories and how each address the rapid pace of change in business today
CO2	Explain the relationship between strategic, tactical and operational plans Describe the purpose of a SWOT analysis
CO3	Explain the organizing process Identify the stages of team development
CO4	Explain the Direction function Identify the relationship between behaviors and motivation
CO5	Define controlling and explain its importance as a management function Explain the nature and importance of coordination
CO6	Distinguish between management and leadership roles and the priorities of each Explain the concept of continuous change and its impact on change management Identify the impact of continuous change on a manager’s role as leader
CO7	Define the importance of change management and explain where it fits in the four management functions

	Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com -A
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Course Name	Business Economics
Course Code	JACO11(Allied-I)
Class	First Year (2016-2017)
Semester	Odd
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

I B. COM (I SEMESTER) – UNDER CBCS PART-III - ALLIED – IBUSINESS ECONOMICS

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Course Calendar

Hours Allotment	Class Schedule
1.	Odd Semester begin on 16/06/2018
2.	Bridge Course
3.	Bridge Course
4.	Bridge Course
5.	Bridge Course
6.	Bridge Course
7.	Bridge Course
8.	Welcoming of First year and Inauguration of Commerce Association
9.	Introduction about Business Economics
10.	Unit – I Subject Matter of Economics
11.	Definition of Economics :Wealth
12.	Definition of Economics :Wealth
13.	Definition of Economics :Welfare
14.	Definition of Economics :Welfare
15.	Definition of Economics :Scarcity
16.	Definition of Economics :Scarcity
17.	Meaning of Economics
18.	Concepts of Economics
19.	Importance of Economics
20.	Types of Goods
21.	Law of Diminishing Utility
22.	Consumer Surplus
23.	Unit – II Consumption and Demand Analysis
24.	Meaning of Demand Analysis
25.	Kinds of Demand Analysis
26.	Law of Demand Analysis
27.	Determination of Demand Analysis
28.	Allotting portion for Internal Test-I
29.	Internal Test-I
30.	Elasticity of Demand Analysis
31.	Test Paper distribution and result analysis
32.	Price Elasticity of Demand Analysis
33.	Cross Elasticity of Demand Analysis
34.	Types and Method Measuring Elasticity

35.	Demand Forecasting
36.	Production Analysis
37.	Unit – III Production Analysis Meaning of Production
38.	Meaning of Production
39.	Factors of Production
40.	Functions of Production
41.	Law of returns
42.	Law of variable
43.	Proportion
44.	Returns to Scale
45.	Classical approach to the law of variable proportions
46.	Modern approach to the law of variable proportions
47.	Law of return to scale
48.	Economies and Dis economies
49.	Unit-IV Supply and Cost Analysis
50.	Factors affecting supply
51.	Law of supply
52.	Department Seminar
53.	Elasticity of supply
54.	Cost of production
55.	Allotting portion for Internal Test-I
56.	Internal Test-II
57.	Concept of cost
58.	Cost curves and various classification of curves
59.	Test Paper distribution and result analysis
60.	Fixed and variable cost curves
61.	Relationship of MC to AC
62.	Relationship of MC to AC
63.	Unit – V Price and output decision in various market forms
64.	Meaning of Pricing
65.	Definition of Pricing
66.	Pricing of Product
67.	Role of time in determining the value of products
68.	Equilibrium conditions of a firm and industry under various markets
69.	Price and output determination in a perfect market
70.	Pricing Policy
71.	Objective of Pricing
72.	Types of Pricing
73.	Factors influencing Pricing Policy
74.	Pricing of New Products
75.	Allotting portion for Internal Test-I
76.	Internal Test-III
77.	Monopoly
78.	Test Paper distribution and result analysis
79.	Monopolistic competition

80.	Pricing determination
81.	Revision
82.	Revision
83.	Revision
84.	Revision
85.	Revision
86.	Revision
87.	Model Test
88.	Model test paper distribution and previous year university question paper discussion
89.	Feedback of the Course, analysis and report preparation
90.	Last working Day 30.11.2016

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai
Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Human Resource Management
Course Code	GACO31
Class	II year (2016-2017)
Semester	Odd
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 75 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; 6×13=72; 13Hrs /unit)	

Course Objectives

- .To study about the importance of human resource.
- To study the techniques of performance appraisal of employees
- To know the methods to redress the grievances of employees.

Syllabus Human Resources Management

Unit – I Definition - Concepts – Objectives – Characteristics – Functions – Principles of Personal Policies – Organizational Structure.

Unit – II Man Power Planning – definition – need – Process job analysis – job description – Job Specification – Job evaluation – recruitment and selection Process.

Unit – III Employee's training – needs – Importance – Principles – training methods – Promotion – types – procedure – Promotions Policy – demotion – transfer – dismissal – absenteeism – Labour turnover performance appraisal methods.

Unit – IV Industrial relations – Significance causes of Poor Industrial relations – Suggestion – Labour disputes and settlement – Industrial relations in India.

Unit – V Workers participation in Management – Collective bargaining and Industrial relations – employee's grievances – Procedures – Industrial disciplinary system.

Text Books

9. Human resource management – Dr. C.B. GUPTA,

10. Human resource management – randiL.Decimone Thomson Learning third edition.
11. Managing human resourcesManagement L.M. Prasad, Sultan Chand & Sons.
12. Personal management C.B. Memoria, Himalaya Publication house.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Unit I: Introduction
2-L2	Concept and definition of HRM
3- L3	objectives of HRM
4-L4	Characteristics of HRM
5-L5	Functions of HRM
6-L6	Principles of HRM
7-L7	Significance study of HRM
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Unit II: Man power planning
10- L9	Definition
11-L10	need
12-L11	process job analysis
13-L12	job description
14-L13	specification
15-L14	job evaluation
16-L15	Job enrichment
17- L16	Unit III: Employee's training
18- L17	needs
19- L18	importance
20- L19	principles
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	training methods
23- IT-1	Internal Test-I
24- L22	promotion types
25- L23	demotion
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Unit IV: Industrial relations
28- L26	significance
29- L27	Important concepts of industrial relation
30- P2	College level meeting/Cell function
31-L28	Definition of Industrial relations
32-L29	Causes of poor industrial relations
33-L30	Suggestions
34- L31	Labour disputes

35- L32	Labour settlement
36- L33	Debate on industrial relation
37- L34	Recent trends of Industrial relation
38- L35	Characteristics of industrial relation
39- L36	Methods of preventing and settling industrial diputes
40- L37	Role of personnel director
41- L38	Trade unionism
42-P3	Department Seminar
43- L39	Definition and objects of trade unions
44- L40	Function of trade union
45- L41	Development of trade unionism
46- L42	Weakness of trade union movement
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Suggestion for the healthy growth of trade unions
49-IT-II	Internal Test-II
50-L45	revision
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit V: Workers participation in management
53- L48	History and evolution of the concept
54- L49	Need for employer participation
55- L50	Meaning and definition of participation
56- L51	Levels or stages of participation
57- L52	Forms of participation
58- L53	collective bargaining and industrial relations
59-P4	College level meeting/ function
60- L54	Meaning and definition of collective bargaining
61- L55	Good faith bargaining vs bargaining not in good faith
62- L56	Importance of collective bargaining
63- L57	Types of bargaining
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	employee's grievances – meaning and definition
66- L60	Causes of grievances
67-IT-III	Internal Test-III
68- L61	Methods of knowing grievances
69- L62	Sound grievance procedure- features and guidelines
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion

75-L65	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

course Outcomes

Learning Outcomes	COs of the course “<Human Resource Management>”
CO1	Learn the qualities of human resource manager in an organization.
CO2	Incorporate themselves in the changing environment of HRM
CO3	Apply right recruitment and selection process in business scenario
CO4	Understand the compensation management and the different incentives applicable at various levels of management
CO5	Analysis the importance of different methods of training given to the employees in organization.
CO6	Memorize the difference between on the job training and of the job training.
CO7	Analyze the training needs, apply the right training method and evaluate the Same
CO8	Understand the importance of Employee participation and Relations

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year (2016-2017)
Semester	Odd
Staff Name	Dr.S.Dani Roman Singh &Mrs.K.JasmineThangamani
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings,2 Hrs College Meetings,2 Hrs Remaining 50 Hrs (5 units; $10 \times 5 = 50$; 10Hrs /unit)	

Course Objectives

- To learn personality development.
- To understand various aspects of attitude.

Syllabus

PERSONALITY DEVELOPMENT

UNIT ,I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNIT, II

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNIT, III

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOSstates, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNIT, V

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes.DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview. GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18,06,2014
1,L1	PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self,monitor, Self –monitoring
	Job performance
6,IT,1	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude
13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test - I
17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team
20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities

	of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function
22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress
39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics
45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII
48	Test Paper distribution and result analysis
49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins
56	Internal Test- III
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test

60	Feedback of the Course, analysis and report preparation
	Last working Day 31,10,2014

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self, monitor –
CO2	Table manner and Do’s And Don’t’s
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E,learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -I
Course Code	GMCO5A
Class	III year (2016-2017)
Semester	Odd
Staff Name	Dr.S.DaniRoamn Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income.

Syllabus

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts

2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice

3. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Unit I: History of income tax
2-L2	Basic Concept and definition
3- L3	Person, Assesse, previous and assessment year,
4-L4	Concept of total income,
5-L5	gross total income
6-L6	concept of income
7-L7	Agricultural Income
8-L8	Income exempted from tax
9-L9	Different types of residents
10-P1	Importance of determining residential status
11-L10	Scope of total income
12-L11	Tax incidence
13-L12	Computation of gross total income simple problem
14-L13	Computation of gross total income simple problem
15-L14	Computation of gross total income simple problem
16-L15	Computation of gross total income simple problem
17-L16	Computation of taxable income simple problem
18-L17	Computation of taxable income simple problem
19-L18	Computation of taxable income simple problem
20-L19	Computation of taxable income simple problem
21-L20	Computation of taxable income simple problem
22-L21	Unit II: Income from Salary - meaning and definition
23-L22	Important points regarding salaries
	Computation of taxable annual accretion
24-L23	Internal Test I begins
25-L24	Allowances and its types
26-IT-1	Internal Test-I
27-L25	Computation of exempted HRA simple problem
28-L26	Perquisites and its types
29-L27	Taxtreatment of provident fund and its types
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Computation of taxable salary simple problem
32- L30	Computation of taxable salary simple problem
33- L31	Computation of taxable salary simple problem

	Computation of taxable salary simple problem
34-P2	College level meeting/Cell function
35- L32	Unit III: Income from House property
36- L33	Exemptions regarding income from house property
37- L34	Annual value
38- L35	Standard deduction
39- L36	Unrealised rent
40- L37	Simple problems in computation of house property income.
41- L38	Computation of annual value of the house
42- L39	Simple problems in computation of house property income.
43- L40	Simple problems in computation of house property income.
44- L41	Simple problems in computation of house property income.
45- L42	Simple problem in taxable income from house properties
46- L43	Unit IV: Income from under the Head Business or profession
47- L44	Important rules regarding assessment of profits and gains of business or profession
48- L45	Rules for adjustment of profit and loss account prepared by the assessee
49- L46	deduction allowable
50- L47	Expressly disallowed expenses
51- P3	Department Seminar
52- L48	Simple problems in computation of business or professional income.
53- L49	Simple problems in computation of business or professional income.
54- L50	Simple problems in computation of business or professional income.
55- L51	Simple problems in computation of business or professional income.
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem in computation of taxable income from business
58-L54	Simple problem in computation of taxable income from business
59-IT-II	Internal Test-II
60- L55	Simple problem in computation of taxable income from business
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Simple problem in computation of taxable income from business
63- L58	Unit V: Income from capital gain
64- L59	Capital assets and its kinds
65- L60	Computation of capital gains in simple problem
66- L61	Computation of capital gains in simple problem
67- L62	Computation of capital gains in simple problem
68- L63	Computation of capital gains in simple problem
69- L64	Cost of acquisition
70- L65	Computation taxable capital gain in simple problem
71- L66	Computation taxable capital gain in simple problem
72- L67	Computation taxable capital gain in simple problem
73- L68	Computation taxable capital gain in simple problem
74-P4	College level meeting/ function

75- L69	Computation taxable capital gain in simple problem
76- L70	revision
77- L71	revision
78- L72	revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on taxable income tax
81- L75	Debate on filing of returns
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Debate on various forms in return filing and due date
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Course Outcome	Income tax and law and practice
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head” Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	GMCO31
Class	II year(2016-2017)
Semester	Odd
Staff Name	Mrs.RSD.Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Syllabus – Advanced Financial Accounting-I

Unit I: Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .(22 hours)

Unit II: Departmental Account–meaning different between branch and department accounts , departmental trading and profit and loss account basis for allocation of expenses departmental transfer at invoice price

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. **(21 hours)** **Unit IV: Royalty Account** – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. **(14 hours)** **Unit V: Insolvency accounts** – Insolvency of an individual – Statement of Affairs – Deficiency Account **(18 hours) (90 hours)**

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch's
6	Features of branch's
7	Debtors system
8	Debtors system Problem
9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction
21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I

28	Test Paper distribution and result analysis
29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract
33	Complete Contract
34	Complete Contract
35	Incomplete Contract problem
36	Incomplete Contract problem
37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem
48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession
57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance
65	Minimum rent
66	Short Working

67	Types of Recoupment
68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems
74	Calculation of Royalty Account Problems
75	Calculation of Royalty Account Problems
76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

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Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	GMCO 32
Class	II year(2016-2017)
Semester	Odd
Staff Name	Mrs.K.Nishanthini
Credits	6
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Syllabus `Business Mathematics

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real.
Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation.

Nature of the roots- forming quadratic equation- Permutation- combinations- binomial expansion(15 hours)

Unit II: Theory of Indices – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms- Laws of logarithms-Common logarithm. Arithmetic progression n’ the term – sum of terms.(15 hours)

Unit III: Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis. (15 hours)

Unit IV: Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method (17 hours)

Unit V: Commercial arithmetic –commercial arithmetic percentages- ratio and proportion-simple interest comopound interest annuities- depreciation – discount – banker discount true discount- amortisation. (13 hours) (75 hours)

Text Books

1. D.S. Sancheti& V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan& C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti& B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Giving Course work syllabus and simultaneously words about Business Mathematics and it’s Applications
3	Number system – Natural & whole and integers their operations
4	Number system – Rational, irrational and real rational and their operations
5	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
6	Welcoming of First year and Inauguration of Commerce Association
7	Solution of Simultaneous linear equation and application of equation in business
8	Solution of Simultaneous linear equation and application of equation in business
9	Solution to quadratic equations

10	Solutions to different types of equation i.e one equation is linear and another one is quadratic
11	Nature of roots
12	Formation of quadratic equations
13	Permutation and Combinations – Simple problems
14	Permutation and Combinations – Simple problems
15	Binomial expansion – Simple Problems
16	General term and middle term in the binomial expansion
17	General term and middle term in the binomial expansion
18	Indices – types of indices ie positive indices, negative indices unity indices
19	Fractional indices
20	Laws of indices, solving simple problem
21	Solution to advanced problem
22	Logarithms , introduction and compare with indices
23	Internal Test-I
24	Properties of Logarithms and laws of Logarithms
25	Test Paper distribution and result analysis
26	Solution to advanced problem
27	Solution to advanced problem
28	Solution to advanced problem
29	Common Logarithms - explain the loss of Logarithms and character
30	Problems solving with the help of Logarithms table
31	Arithmetic Progression – n th term, Sum of n terms
32	Arithmetic Progression – n th term, Sum of n terms
33	Arithmetic Progression – Application in Business
34	Internal Test-II
35	Analytical Geometry – Distance between two points, identification of different shapes
36	Analytical Geometry – Distance between two points, identification of different shapes
37	Test Paper distribution and result analysis
38	Slope of a Straight Line – Equation of a Straight Line
39	Slope of a Straight Line – Equation of a Straight Line
40	Point of intersection of two lines, concurrent lines and collinear
41	Applications – Demand and Supply and Cost-output
42	Applications – Break even Analysis
43	Matrices Introduction & Types of Matrices
44	Operation : Matrix Addition & Subtraction
45	Scalar multiplication with addition / subtraction
46	Matrix Multiplication
47	Matrix Multiplication
48	Transpose of Matrix
49	Determinant of a matrix – Crammers rule
50	Inverse of the matrix – minor and co factors
51	Inverse of the matrix – adjointed and inverse of the matrix

52	Additional problems
53	Solving simultaneous linear equation – matrix inverse method
54	Simple Interest and Compound Interest
55	Compound interest and depreciation
56	Discount – Trade discount, Cash Discount.
57	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
58	Additional and Advanced Problem
59	Additional and Advanced Problem
60	Ratio and Proportion
61	Ratio and Proportion
62	Ratio and Proportion
63	Annuities – meaning, immediate Annuities, Annuities certain
64	Internal Test-III
65	Amount of Annuity due, present value of Annuity due
66	Present value of deferred Annuity
67	Test Paper distribution and result analysis
68	Perpetuity
69	Amortization
70	Revision – Indices and logarithms
71	Revision – Analytical Geometry
72	Revision Matrices
73	Revision
74	Model Test
75	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Mathematics>”
CO1	To apply basic terms of integration in solving practical problems field of as of business.
CO2	2. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
CO3	To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit
CO4	. To discuss effects of various types and methods of interest account
CO5	5. connect acquired knowledge and skills with practical problems in economic practice

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Modern Banking
Course Code	GMCO33
Class	II year(2016-2017)
Semester	Odd
Staff Name	Mrs.K.JasmineThangamani&Dr.J.Kamala Juliet Isaac
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016)	

Model Test: 3 Hrs (17.10.2016)
Dept. Meetings-2 Hrs
College Meetings-2 Hrs
Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)

Course Objectives

- To Create an Idea of Modern Banking
- To Familiarise the Students with the Banking activities

Syllabus

Modern Banking

Unit – I Banking System Indigenous bankers – Commercial banks – Co-operative banks – Land development Banks – Industrial Development bank – NABARD – EXIM Banks – Foreign Exchange banks – Central Banks – RBI vs SBI

Unit – II Central Banking Central Bank of India – functions – methods of Credit control – traditional and promotional functions – RBI's Monetary Policy – Opening of new branches – new licensing Policy.

Unit – III Bankers and Customer Banker – Customer – Relationship between banker and customer – General and special relationship – rights of the banker – Cheque: Meaning – essentials of valid cheque – Crossing: Definition – types of crossing – endorsement – types – materials alteration – statutory protection to the paying banker – statutory protection to the collecting banker.

Unit – IV Core banking – Home Banking – Retails Banking – Internet Banking – Online Banking and offline banking – Mobile Banking – Computerised Banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS – Impact of Technology – Global Development in Banking Technology.

Unit – V Modernized Banking -Traditional vs E-Banking transactions – Electronic delivery Channels – Advantages of e-Banking – Constraints in e-Banking security measures.

Text & Reference Books

11. Banking theory law and practice – K.C. Sherlekar
12. Banking theory law and practice – S.N.Lal
13. Banking theory law and Practice – M.C. Tannen
14. Banking theory law and practice – E.Gordon and K.Natarajan

15. Banking theory law and practice – S.S. Gulshan and GulshanK.Kapoor

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Banking System introduction
3	Meaning, definition, Importance
4	Functions of Banking
5	Types of Banking
6	Indigenous Bankers
7	Commercial Banks
8	Co-Operative banks
9	Welcoming of First year and Inauguration of Commerce Association
10	Land development banks
11	Industrial development bank
12	NABARD
13	EXIM Banks
14	Foreign exchange banks
15	Central Banks
16	RBI
17	SBI
18	RBI Vs SBI
19	Central Banking Meaning
20	Central Bank of India
21	Methods of credit control
22	function of Central Bank
23	Internal Test-I
24	Importance
25	objectives
26	Test Paper distribution and result analysis
27	Characteristics
28	traditional and promotional functions
29	Functions of RBI
30	RBI monetary policy
31	opening of new branches
32	New Licensing policy
33	Define banker
34	Define customer

35	types of deposits
36	relationship between banker and customer
37	general relationship with customer
38	special relationship
39	duties of a banker
40	rights of a banker
41	cheque Meaning
42	essentials of valid cheque
43	crossing
44	definition, importance
45	general crossing
46	special crossing
47	endorsement
48	types
49	material alteration
50	statutory protection to the paying banker
51	statutory protection to the collecting banker
52	Core banking meaning
53	home banking
54	benefits of home banking
55	retail banking
56	advantages of retail banking
57	internet banking
58	Internal Test-II
59	internet banking in India
60	Test Paper distribution and result analysis
61	Online banking
62	offline banking
63	mobile banking
64	advantages of mobile banking
65	computerised banking
66	electronic funds transfer
67	ATM
68	Debit card
69	Smart card
70	Credit card
71	E-Cash
72	swift
73	RTGS

74	Impact of technology
75	Global Developments in Banking Technology
76	Recent trend in India
77	Impact of online Banking in India
78	Modernized banking Introduction
79	Traditional banking
80	E-Banking
81	Traditional Banking vs E-Banking
82	E-Banking in India
83	Internal Test-III
84	Electronic delivery channels
85	Test Paper distribution and result analysis
86	Advantages of e-Banking
87	Dis advantages of E-Banking
88	Constraints in e-Banking security Measures.
89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Modern Banking>”
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting
Course Code	GMCO51
Class	I year (2016-2017)
Semester	Odd
Staff Name	Mrs.K.JasmineThangamani
Credits	6
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem	
Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016)	
Model Test: 3 Hrs (17.10.2016)	

Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 95 Hrs (5 units; 5×19=95; 16Hrs /unit)

Course Objectives

1. To study the issue, allotment and forfeiture of shares of companies.
2. To prepare final accounts according to Companies Act, 2013.
3. To know how to value the goodwill and shares

Syllabus Corporate accounting- I

. **Unit I: Issue of shares**- Issue at par, Premium and discount- calls in arrears- calls advance- Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of bonus shares.(22 hours)

Unit II: Issue of debentures- redemption of debentures- sinking fund method – underwriting of shares.

Unit III: profit prior to incorporation- alteration of share capital and internal reconstruction – accounting entries.

Unit IV: Valuation of Goodwill and Shares- Various methods of valuation of goodwill and shares.

Unit- V Amalgamation, Absorption and External Reconstruction- calculation of purchase consideration- in the books of vendor and purchaser

Text Books 1.S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi. 2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai. **Reference Books**

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Unit I: Issue of shares - meaning definition of issue of shares
2-L2	Advantages and disadvantages of issue of shares
3- L3	Format of journal entries
4-L4	Rules regarding the issue of shares
5-L5	Simple problems
6-L6	Journal entries for issue of shares
7-L7	Journal entries for issue of shares
8-L8	Issue at par
9-L9	,meaning of par value

10-P1	Welcoming of First year and Inauguration
11-L10	Journal entries for issue of shares and par value
12-L11	Premium and discount-
13-L12	Journal entries for issue of shares, Premium and discount
14-L13	Journal entries for issue of shares Premium and discount
15-L14	Journal entries for issue of shares Premium and discount
16-L15	Journal entries for issue of shares Premium and discount
17-L16	Calls in arrears- meaning
18-L17	Treatment of calls arrears
19-L18	Journal entries with calls in arrears
20-L19	Calls advance
21-L20	Meaning and treatment of calls in advance
22-L21	Journal entries with calls in advance
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Forfeiture and Re-issue of shares –meaning
25-L24	Scope of forfeiture
26-IT-1	Internal Test-I
27-L25	Significance of re issue of shares
28-L26	Simple problems of re -issue of shares
29-L27	Pro rata allotment- meaning and definition
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Accounting treatment of pro rata allotment
32- L30	Redemption of preference shares.
33- L31	Meaning and issues of redemption of preference shares
34-P2	College level meeting/Cell function
35- L32	Journal entries
36- L33	Simple problems of redemption of preference of shares
37- L34	Issue of bonus shares.
38- L35	Meaning and significance of issue of bonus shares
39- L36	Unit II: Issue of debentures-
40- L37	Meaning and definition of issue of debentures
41- L38	Accounting treatment of issue of debentures
42- L39	Journal entries for issue of debentures
43- L40	redemption of debentures meaning and definition of redemption of debentures
44- L41	journal entries for redemption of shares
45- L42	simple problems
46- L43	sinking fund method –merits and demerits of sinking fund method
47- L44	simple problem of sinking fund method
48- L45	underwriting of shares.meaning
49- L46	importance of underwriting of shares
50- L47	journal entries for underwriting of share
51- P3	Department Seminar
52- L48	ledger for underwriting of shares

53- L49	Unit III: profit prior to incorporation-
54- L50	Accounting treatment of profit prior to incorporation
55- L51	Meaning and definition of profit
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Treatment of alteration of share capital
58-L54	Making journal entries for alteration of capital
59-IT-II	Internal Test-II
60- L55	Ledger account for alteration of capital
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Preparation of balance sheet
63- L58	Simple problems
64- L59	alteration of share capital
65- L60	and internal reconstruction
66- L61	Accounting treatment for internal reconstruction
67- L62	Significance for internal reconstruction
68- L63	Specimen journal entries for internal re construction
69- L64	Balance sheet for internal re construction
70- L65	Simple problems
71- L66	Accounting entries.
72- L67	Unit IV: Valuation of Goodwill and Shares-
73- L68	Meaning and definition of goodwill
74-P4	College level meeting/ function
75- L69	Types of goodwill
76- L70	Accounting treatment of goodwill
77- L71	Preparation of purchase consideration
78- L72	Capital employed method
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Super profit method
81- L75	Annuity method
82-IT-III	Various methods of valuation of goodwill and
83- L76	Simple problems
84- L77	Valuation of shares.
85- L78	Method of shares
86- L79	Types of shares
87-MT	Accounting treatment of shares
88-MT	Application of shares
89-MT	Unit- V Amalgamation, meaning and definition of amalgamation
90-L-80	Differentiate between amalgamation and absorption
91	Accounting treatment for amalgamation
92	Specimen journal entries for in the books of seller
93	Specimen journal entries for in the books of buyer
94	Simple problem for Journal entries

95	Calculation of purchase consideration
96	Internal Test-III
97	Test Paper distribution and result analysis
98	Absorption and external reconstruction
99	Entering Internal Test-III Marks into University portal
100	Model Test
101	Model Test
102	Model Test
103	Model test paper distribution and previous year university question paper discussion
104	Feedback of the Course, analysis and report preparation
105	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-I>”
CO1	Rules regarding the issue of shares
CO2	Explain about the issue of shares and debenture
CO3	Explain about valuation of goodwill and valuation of shares
CO4	Methods of valuation of goodwill
CO5	Accounting treatment of internal reconstruction
CO6	Accounting treatment of External reconstruction
CO7	Distinguished between amalgamation and absorption
CO8	Accounting treatment of AS26
Experimental Learning	
EL1	Types of goodwill is compared to the characteristic of domestic animals (Dog, Cat ,Rat etc)
Integrated Activity	
IA1	Collaborated learning methods applied in the class room

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	GMCO52
Class	IIIyr(2016-2017)
Semester	Odd
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Acquire the basic knowledge of cost in business concerns.
- To Understand the techniques of cost control.

Syllabus

Cost Accounting

Unit-I-Cost accounting-nature –Meaning-Features and importance limitation of financial accounting- advantages and limitation of cost accounting- costing system- cost centre – cost unit-elements of cost- cost classification- cost sheet.

Unit-II –Materials –Objectives- purchases control- centralized and decentralized purchase- stock levels and EOQ- ABC Analysis- Bin card- Stores ledger- Material issue- FIFO,LIFO , Average and weighted average methods.

Unit-III- Labour- Direct and indirect labour- methods of wage payments- remuneration and incentives-premium and bonus plans- Idle time – over time- labour turnover.

Unit-IV-Overhead-Meaning- classification-allocation and apportionment of overheads- absorption of overhead- methods- machine hour rate.

Unit-V- Job costing(simple problems only) –process costing – features-process losses and gains.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Introduction about costing and syllabus
2-L2	Meaning of costing
3- L3	Nature of costing
4-L4	Features of costing
5-L5	Advantages and limitations of Financial Accounting
6-L6	Advantages and limitations of Cost Accounting
7-L7	Costing System
8-L8	Cost Centre
9-L9	Cost Unit
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Elements of Cost
12-L11	Classification of Cost
13-L12	Cost Sheet
14-L13	An Overview of I Unit
15-L14	Unit –II-Materials Meaning
16-L15	Objectives of Materials cost
17-L16	Purchase Control
18-L17	Centralized and decentralized purchases, Stock levels
19-L18	Economic Order Quantity
20-L19	Problems in EOQ
21-L20	Problems in EOQ
22-L21	ABC Analysis
	Allotting portion for Internal Test-I
23-L22	Internal Test I begins
24-L23	Problems in ABC Analysis
25-L24	Stores ledger,Bin card
26-IT-1	Internal Test-I
27-L25	Card and Stores Problems in Bin Ledger
28-L26	Materials Issue –Methods
29-L27	First in First Out-Problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	First in First Out-Problems

32- L30	Last in First Out-Problems
33- L31	Last in First Out-Problems
34-P2	College level meeting/Cell function
35- L32	Average and Weighted average methods
36- L33	Average and Weighted average methods
37- L34	Unit-III-Labour Meaning
38- L35	Direct and Indirect Labour
39- L36	Methods of wage payments
40- L37	Remuneration and incentives
41- L38	Premium and bonus plans-problems
42- L39	Premium and bonus plans-problems
43- L40	Idle Time-Problems
44- L41	Idle Time-Problems
45- L42	Overtime and Labour Turnover problems
46- L43	Overtime and Labour Turnover problems
47- L44	Unit –IV-Overhead-Meaning
48- L45	Classification of Overhead
49- L46	Allocation and apportionment of Overheads-Problems
50- L47	Allocation and apportionment of Overheads-Problems
51- P3	Department Seminar
52- L48	Allocation and apportionment of Overheads-Problems
53- L49	Allocation and apportionment of Overheads-Problems
54- L50	Re-apportionment of overheads-problems
55- L51	Re-apportionment of overheads-problems
	Allotting portion for Internal Test-II
56-L52	Internal Test II begins
57-L53	Absorption of overhead-problems
58-L54	Absorption of overhead-problems
59-IT-II	Internal Test-II
60- L55	Absorption of overhead-problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Machine Hour Rate Method-Problems
63- L58	Machine Hour Rate Method-Problems
64- L59	Machine Hour Rate Method-Problems
65- L60	Unit-V-Job Costing-Meaning
66- L61	Problems in Job Costing
67- L62	Problems in Job Costing
68- L63	Problems in Job Costing
69- L64	Problems in Job Costing
70- L65	Process Costing-Problems
71- L66	Process Costing-Problems
72- L67	Process Costing-Problems
73- L68	Features of process costing
74-P4	College level meeting/ function

75- L69	Process losses and gains-Problems
76- L70	Process losses and gains-Problems
77- L71	Process losses and gains-Problems
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “Cost Accounting”
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.
CO	
CO	Imbibe conceptual knowledge of cost accounting.
CO	Understand the significance of cost accounting in the modern economic environment
CO	Select the costs according to their impact on business
CO	Differentiate methods of schedule costs per unit of production
CO	Identify the specifics of different costing methods
CO	Interpret the impact of the selected costs method
CO	Apply cost accounting methods to evaluate and project business performance

CO	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.
CO	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Law
Course Code	GMCO53
Class	III year(2016-2017)
Semester	Odd
Staff Name	Advo.Dani Regan
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- Understanding the basis level of business law
- Educating rights and duties of business people

- For better understanding of special contract
- Teaching business ethics with law

Syllabus

Unit I: Indian Contract Act 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts

Unit III: Special contracts – indemnity – guarantee

Unit IV: Bailment – Pledge – contract of agency

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller

Text & References Books:

1. N.D.Kapoor, Business Law, Sultan Chand Publishers
2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers
3. P.C. Tulsian, Business Law, Tata McGraw Hill
4. R.S.N. Pillai, Business Law, Himalaya Publishing House
5. Srinivasan& C.D. Balaji, Industrial Law and Public Relationship, Margham Publications.
6. TejpalSheth, Business Law, Pearson’s India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2014
2	Unit - I Introduction
3	Indian contract Act 1872
4	Definition
5	Offer - valid
6	Performance of contract
7	Classification of contract
8	Capacity of contract
9	Offer and acceptance
10	Welcoming of First year and Inauguration of Commerce Association

11	Essential of contract
12	Free consent
13	Appropriation of payments
14	Assessment by the Act parties
15	Consideration of contract
16	Fundamental valid contract
17	Contingent contract
18	Performance of contract
19	Mode of discharge of contract
20	Discharge by performance
21	Discharge by agreement
22	Novation
23	Rescission
24	Alteration
25	Remission
26	Waiver
27	Internal Test-I
28	Merger
29	Discharge by impossibility
30	Test Paper distribution and result analysis
31	Initial contract
32	Discharge by breach contract
33	Actual performance
34	Performance of tender
35	Discharge by lapse of time
36	Indemnity
37	Special contracts
38	Grantee
39	Suit for rescission
40	Suit for damages
41	Kinds of damages
42	Suit for injunction
43	Suit for specific performance
44	Penalty
45	Nominal damages
46	Vindictive or exemplary damages
47	Liquidated damage
48	Damages in quasi contract
49	Quantum merit

50	Suit for remote damages
51	Stipulation regarding payment of interest
52	Internal Test-II
53	Bailment
54	Kinds of bailment
55	Test Paper distribution and result analysis
56	Consideration
57	Duties of bailor
58	Duties of bailee
59	Rights of bailor
60	Rights of bailee
61	Rights of bailor and bailee
62	Particular lien
63	General lien
64	Particular lien and general lien
65	Finder of lost
66	Duties of finder of goods
67	Right of finder of lost goods
68	Pledge contract of agency
69	Pledgr VS Pawn
70	Essential of pledge
71	Duties of pawnor
72	Bailment VS Pledge
73	Sale of goods Act 1930
74	Difference between sale and agreement
75	Agreement
76	Classification of goods
77	Documents of title to goods
78	Duties and Rights
79	Byers and Sellers
80	Internal Test-III
81	Rights of unpaid seller
82	Rights and duties of buyer and seller
83	Test Paper distribution and result analysis
84	Revision of Unit - I
85	Revision of Unit - II
86	Revision of Unit – III
87	Revision of Unit – IV
88	Revision of Unit – V

89	Model Test
90	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Law>”
CO1	Demonstrate an understanding of the Legal Environment of Business.
CO2	Communicate effectively using standard business and legal terminology.
CO3	Demonstrate recognition of the requirements of the contract agreement
CO4	Demonstrate understanding of contract consideration and capacity
CO5	Demonstrate recognition of the genuineness of assent in contract formation.
CO6	Demonstrate understanding of legality and Statute of Frauds in contracts
CO7	Identify contract remedies
CO8	Demonstrate recognition of consumer protection and intellectual property rights
CO9	Understand the various provisions of Company Law

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Economic for competitive exam

Course Code	GNEC31
Class	I year (2016-2017)
Semester	Odd
Staff Name	Mr.R.AllwinNirmal Singh
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

- To Create an Idea competitive examination
- To Familiarise the Students with the economics

Syllabus

Economics for Competitive Examinations

Objective

To equip Students with the knowledge of Economics for Competitive examinations.

Unit-I Introduction to economics

Meaning and scope of economics – basic concepts in Economics – Human wants – Goods – Utility – Value – Price – Income – Wealth – Welfare – Market – Cost – revenue.

Unit – II Consumption

Meaning of the terms – Consumer – Consumption – Utility maximization – Law of diminishing Marginal Utility – Law of Demand – Law of Equimarginal Utility – the Concept of consumer's Surplus.

Unit – III Production and Distribution

Meaning of the terms – Producer – Production – Factors of Production – Law of returns meaning of the terms – Rent, Wages, Interest, and Profit.

Unit – IV Product Pricing

Perfect competition – Imperfect competition – Monopoly.

Unit – VbInvestment

Meaning of the term investment – Investment Opportunities in shares, Bank Deposits, Real estates. Small Savings schemes, Insurance Schemes, Investment in Companies and Investment in gold.

Reference

4. Micro Economics - M.L. Seth
5. Principles of Economics - K.P.M. Sundaram

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Meaning and scope of economics – basic concepts in Economics – Human wants
2-L2	Goods – Utility – Value – Price Income – Wealth – Welfare – Market – Cost – revenue
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Meaning of the terms – Consumer – Consumption Utility maximization
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Law of diminishing Marginal Utility – Law of Demand Law of Equimarginal Utility
9-L7	The Concept of consumer’s Surplus - Meaning of the terms – Producer Production –
10-P2	College level meeting/Cell function
11-L8	Factors of Production – Law of returns meaning of the terms – Rent, Wages,
12-L9	Interest, and ProfitPerfect competition Imperfect competition
13-P3	Department Seminar
14-L10	Monopoly Meaning of the term investment
15-L11	Investment Opportunities in shares Bank Deposits, Real estates
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Small Savings schemes Insurance Schemes,
20- P2	College level meeting/ function
21-L15	Investment in Companies.
22-L16	Investment in gold

23- L17	Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Economic for competitive Exam>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Communication
Course Code	GSCO3A
Class	I year (2016-2017)
Semester	Odd
Staff Name	R.AllwinNirmal Singh
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To inculcate the students in business communication.
- To Familiarise the Students job related communication.

Syllabus

UNIT-1INTRODUCTION Nature and importance of communication – types of communication (verbal & non verbal) – forms of communication – barriers to communication.

Unit-2 **Business correspondence** Letter writing – principles of letter writing- quotations- orders- tenders- sales letters – claims and adjustment letters- credit and collection letter.

Unit-3 **Job related communication** Letter of application – drafting the application- elements of structure of application – resume preparation.

Unit-4**Attending the interviews**Types of interviews- preparation for attending the interview- before and during the interview- interview process- tips for successful interview.

Unit-5**Technology and business communication**Role and effectiveness of technology in business communication- email. Text, messaging, instant messaging- modern techniques like video conferencing, social networking- strategic importance of E-Communication.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2014
1-L1	Nature and importance of communication
2-L2	Types of communication
3- L3	Verbal & non verbal
4-L4	Forms of communication
5-L5	Barriers to communication
6-L6	Letter writing
7-L7	Principles of letter writing
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Quotations
10- L9	Orders
11-L10	Tenders
12-L11	Sales letters
13-L12	Claims letter
14-L13	Adjustment letters
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Credit letter
17-IT-1	Internal Test-I
18-L16	Collection letter
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Letter of application
21- L19	drafting the application
22- P2	College level meeting/Cell function
23-L20	Elements of structure of application
24-L21	Resume preparation.
25-L22	Types of interviews
26-L23	Preparation for attending the interview
27-L24	Before and during the interview
28-L25	Interview process
29-L26	Tips for successful interview
30-L27	Technology and business communication
31-L28	Role

32-L29	Effectiveness of technology in business communication
33-L30	Email. Text, messaging
34- P3	Department Seminar
35-L31	Instant messaging
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Modern techniques like video conferencing
38- IT-II	Internal Test-II
39-L34	How to connect video conference
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Video conference advantages and disadvantages
42- L37	Social networking
43- L38	Application of social network
44- P4	College level meeting/ function
45-L39	Strategic importance of E-Communication.
46-L40	Electronic communication
47-L41	Advantages and disadvantages of communication
48-L42	Significance of communication
49-L43	Interview methods
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Revision
52- L46	Revision
53-IT-III	Internal Test-III
54-L47	Revision
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Feedback of the Course, analysis and report preparation
60-L50	Last working Day 31-10-2014

Course Outcomes

Learning Outcomes	COs of the course “<Business Communication>”
CO1	To make effective and impressive communication
CO2	2. To make communication in ethical manner
CO3	. Capable to make persuasive digital communication
CO4	Capable to make abstract & summaries of proposals.
CO5	Better presentation and communication using proper body language

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com
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Course Name	Environmental Studies
Course Code	JEVS11-Common (Part-IV)
Class	First Year (2016-2017)
Semester	Odd
Staff Name	Dr.S.Dani Roman Singh
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

*Students should know the environmental issues and challenges in the society

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems:

- a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management.
- c) Mineral resources: Use and exploitation, environmental effects.
- d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
- e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources.
- f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMS

- a) Forest Ecosystem
- b) Grassland Ecosystem
- c) Desert ecosystem
- d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries)

Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

UNIT III: BIODIVERSITY AND ITS CONSERVATION Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT IV: ENVIRONMENTAL POLLUTION Definition- Causes, effects and control measures of:-a) Air Pollution b) Water Pollution c) Soil Pollution d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides.

UNIT V: SOCIAL ISSUES AND THE ENVIRONMENT Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights

REFERENCES:

1. G.S. Vijayalakshmi, A.G. Murugesan and N. Sukumaran. 2006. Basics of Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli , pp.160.
2. Agarwal. K.C. 2001.Environmental Biology, Nidi Publications Limited, Bikaner.
3. A.K.De. 1999. Environmental Chemistry, Wiley Eastern Limited, India.
4. Jadhav,H. and Bhosale, V.M.1995. Environmental Protection and Laws, Himalaya Publishing House, Delhi. pp284.
5. Odum, E.P.1971. Fundamentals of Ecology, W.B.Saunders Co., USA.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18-06-2015
1-L1	Unit-I Introduction and nature of environmental studies
2-L2	Definition and scope of EVS
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Types of resources
5-L4	Unit-II Introduction to Eco system
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Classification of ECO system

9-L7	Relationship between ECO system and Humanities
10-P2	College level meeting/Cell function
11-L8	Unit-III Bio Diversity
12-L9	Various level of bio diversity
13-P3	Department Seminar
14-L10	Various level of bio diversity
15-L11	Bio diversity in India
16-L12	Unit-IV Environmental pollution
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Causes , types and effects of environmental pollution
19-L14	Hot spots and treats to bio diversity
20- P2	College level meeting/ function
21-L15	Unit-IV Environmental pollution
22-L16	Causes , types and effects of environmental pollution
23- L17	Solid waste management and disaster management
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
26-MT	Unit-V introduction to social issues and the environment
27-MT	Various acts for the environment protection
28-MT	Population explosion and human rights
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com -A
Course Name	Financial Accounting-I
Course Code	JMCO11-Core-II (Part-III)
Class	First Year (2016-2017)
Semester	Odd
Staff Name	R.AllwinNirmal Singh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60Hrs)	

Course Objectives

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -1FINANCIAL ACCOUNTING I**

Unit I 15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations –Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

10hours

Unit III **15 hours**

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV **10hours**

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V **10hours**

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand&Company Ltd., New Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Bridge Course
3	Bridge Course
4	Bridge Course
5	Bridge Course
6	Definition-meaning, function of accounting
7	Branches of accounting, advantages and limitations of accounting
8	Book keeping and accounting users of accounting information
9	Welcoming of First year and Inauguration of Commerce Association
10	Accounting principles and concepts
11	Accounting conventions, classification of accounts
12	Double entry system of accounting , golden principles of accounting
13	Recording of transactions journal
14	Preparation of ledger accounts

15	Preparations of trial balance
16	advanced of problems in journal, ledger and trial balance
17	Advanced of problems in journal, ledger and trial balance
18	Subsidiary books
19	Subsidiary books
20	Final accounts capital and revenue simple problems
21	Final accounts capital amd revenue simple problems
22	Final accounts adjustments
23	Closing entries transfer entries
24	Adjusting entries
25	Final accounts –adjustments
26	Final accounts –adjustments
27	Internal Test-I
28	Bank reconciliation statement may causes favorable balances and unfavorable balances
29	Test Paper distribution and result analysis
30	Problems
31	problems
32	problems
33	problems
34	Rectification of errors. Types of errors
35	Rectification of errors- before preparation of TB
36	Rectification of errors after preparation of TB
37	Rectification of errors- after preparation of TB
38	Rectification of errors-after preparation of TB
39	Rectification of errors-after preparation of TB
40	Bill of exchange- meaning, features, advantages
41	Types of bill of exchange , billing exchange
42	Important terms the bill of exchange
43	Recording of bills transactions
44	Dishonor of bill retiring a bill, renewal

45	Dishonor of bill retiring a bill, renewal
46	Insolvency of acceptance
47	Accommodation bills-simple problem
48	Internal Test-II
49	Accommodation bills-advance problems
50	Accommodation bills- insolvency—one more
51	Test Paper distribution and result analysis
52	Depreciation- meaning, causes, types
53	Straight line method-simple problems
54	Straight line method-advance problems
55	Written down value method-simple problems
56	Written down value method-advanced problems
57	Annuity method
58	Work out
59	Single entry method- meaning ,features,
60	Calculation of profit-network method
61	Statement of affairs VS balance sheet, preparation of statement of affairs.
62	Advance problem
63	Advance problem
64	Conversion method,
65	Internal Test-III
66	Conversion method-simple problem
67	Conversion method-simple problem
68	Test Paper distribution and result analysis
69	Conversion method-simple problem
70	Conversion method-simple problem
71	Revision
72	Revision
73	Revision
74	Model Test

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	To know bookkeeping and accounting
CO2	Maintain the financial statements of a business entity.
CO3	To record the basic journal entries.
CO4	Memorize how to calculate depreciation by applying various methods.
CO5	Rectify errors in accounts.
CO6	Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored
CO7	Differentiate Trade bills from Accommodation Bills
CO8	Distinguish between Single Entry and Double Entry
CO9	Know the ascertainment of profit under Single Entry system.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	B.Com -A
Course Name	Business Organisation
Course Code	JMCO12-Core-I(Part-III)
Class	First Year (2016-2017)
Semester	Odd
Staff Name	Dr.J.Kamala Juliet Isaac
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

1. To understand business and its role in society
2. To enable the student to undertake business activities.

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -2BUSINESS ORGANISATION**

Objectives Total 60 hours**Unit I****14 hours**

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II**12 hours**

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company- Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III**10 hours**

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV**12 hours**

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages-Features- Impact of Multinational Companies in India.

Unit V**12 hours**

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, HimalayaPublications, 2010.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18-06-2015
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Welcoming of First year and Inauguration of Commerce Association
8	Unit –I Introduction to Business Organisation
9	Meaning and Concept of Business Organisation
10	Economic and Non Economic Activity
11	Profession and Employment
12	Meaning of Business
13	Characteristics of Business

14	Distinguished from Business and Employment
15	Scope of Business
16	Objectives of Business
17	Functions of Business
18	Essentials for the Successful Business in the Modern World
19	Unit –II Business Ownership and Size
20	Business Size
21	Form of Business Organisation
22	Sole Trader ship
23	Joint Hindu Family
24	Partnership Firm
25	Joint Stock Company
26	Public and Private Co-Operative Organisation
27	Internal Test-I
28	Characteristics of Business Ownership
29	Test Paper distribution and result analysis
30	Merits and Demerits of Business Ownership
31	Unit – III Company Organisation
32	Promotion of Business Enterprises
33	Types of Promoters
34	Problems with Promotions
35	Formation of Company
36	Incorporation of Company Organisation
37	Subscriptions and Commencement of Business
38	Important Documents used in the Formation of Company
39	Memorandum of Association
40	Articles of Association
41	Prospectus, Brief Description about Winding up of the Company
42	Unit – IV Village and Small Industry
43	Internal Test-II
44	VSI Sector – Definition and Meaning
45	Test Paper distribution and result analysis
46	Importance and Advantages of VSI
47	Marketing and VSI Sector
48	Development of VSI under the Plan
49	Promotional Measures
50	KVIC and its Workings
51	Unit – V Multinational Corporations
52	Definition and Meaning
53	Organisational Models
54	Dominance of MNC's
55	MNC's and International Trade
56	Merits & Demerits of MNC's
57	Perspectives of MNC's
58	Internal Test-II

59	Code of Conduct
60	MNC'S Impact in Economy
	Test Paper distribution and result analysis
61	Merits of MNCs
62	Demerits of MNCs
63	Perspectives of MNCs
64	Code of Conduct of MNCs
65	MNC in India
66	LPG in 1992
67	Privatisation
68	Globalisation
69	Libralisation
70	Revision
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last working Day 29-10-2015

Course Outcomes

Learning Outcomes	COs of the course "<Business Organization>"
CO1	Understand the scope of Business, and its importance.
CO2	Describe the Social Responsibility of Business towards the society
CO3	Explain business ethics as an integral part of every business organization
CO4	Identify different forms of business organizations via; Sole Proprietorship, Partnership,
CO5	Joint Hindu Family Business & Co-operative Organizations.
CO6	Understand a Joint Stock Company and various formalities to promote a Company
CO7	Identify the various vital documents of a company
CO8	Understand about the Co operative movement in India
CO9	Understand about the Multinational Company

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -II
Course Code	GMCO6A
Class	III year 2017-2018
Semester	Even
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018)	
Model Test-3 Hrs (05.04.2018)	

Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course objective

1. To know about the taxable liability of the company
2. To provide knowledge about return filing system

Syllabus

UG-Colleges/Part-III (B.Com) Semester-VI/ppr.no.34/ Major Elective-3(A) INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 07.12.2017
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem

9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem
40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem

51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit V -Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation

Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head “Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting- II
Course Code	GMCO61
Class	I year 2017-2018
Semester	6
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- 1. To know the preparation of liquidator's final statement of accounts.
- 2. To prepare the final accounts of banking company in a schedule form
- 3. To train the students to prepare final accounts under double account system.

Syllabus

Corporate Accounting-II

Unit I:Introduction- Liquidator's final statement of accounts. **(13hours)**

Unit II: Holding companies-minority interest – capital profits cost of control or goodwill - Preparation of Consolidated balance sheet.

Unit III: Accounts of Banking Companies –format of balance sheet and profit and loss account as per 29 of banking regulation Act

Unit IV: Double Account System- meaning differences between double account and single account system- difference between Double account- and double entry system- preparation of final Accounts base disposal of surplus calculation of reasonable return – replacement of assets

Unit V Accounting ratios- responsibility accounts- human resource accounting

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 07.12.2017
1-L1	Unit I: Introduction- Liquidator's final statement of accounts.
2-L2	Meaning and definition of liquidation
3-L3	Importance of liquidation
4-L4	Types of liquidation
5-L5	Meaning of winding up of the companies
6-L6	Compulsory winding up of the companies
7-L7	Accounting treatment of compulsory winding up
8-L8	Voluntary winding up of the company
9-L9	Accounting treatment of the voluntary winding up
10-P1	Commerce Association Meet
11-L10	Format of liquidator final account
12-L11	Differences between liquidator's final statement and final Account
13-L12	Simple problems
14-L13	Unit II: Holding companies-
15-L14	Meaning and definition of holding company and subsidiary company
16-L15	Term of holding company
17-L16	Distinguish between Holding company and subsidiary company
18-L17	Important profits of Holding and subsidiary company
19-L18	Capital profit
20-L19	Revenue profit
21-L20	Minority interest meaning and term of minority and specimen form of minority
22-L21	Minority interest meaning and term of minority and specimen form of minority
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple calculation of minority interest
25-L24	Capital profits cost of control or goodwill
26-IT-1	Internal Test-I
27-L25	Define Goodwill, general reserve, etc
28-L26	Preparation of Consolidated balance sheet.
29-L27	Simple problem
30-L28	Test Paper distribution and result analysis

	Entering Internal Test-I Marks into University portal
31- L29	Unit III: Accounts of Banking Companies –Meaning and definition of Banking companies
32- L30	Preparation of different schedule
33- L31	Explanation regarding the profit and loss account
34-P2	College level meeting/Cell function
35- L32	Explanation regarding the profit and loss account
36- L33	Schedule 13-16
37- L34	Explanation regarding the preparation of Balance sheet
38- L35	Schedule 1 to 5
39- L36	Schedule 6- 12
40- L37	format of balance sheet and profit and loss account as per 29 of banking regulation Act
41- L38	Simple problem on profit and loss account
42- L39	Simple problem on balance sheet only
43- L40	Simple problem of the preparation of the balance sheet in banking regulation Act
44- L41	Unit IV: Double Account System- meaning
45- L42	Differences between double account and single account system
46- L43	Difference between Double account- and double entry system-
47- L44	Preparation of final Accounts base disposal of surplus
48- L45	Calculation of reasonable return
49- L46	Replacement of assets
50- L47	Different types of accounting ratios
51- P3	Department Seminar
52- L48	Profitability ratios
53- L49	Solvency ratio
54- L50	Simple problem
55- L51	Simple problem
56-L52	Simple problem
	Internal Test II begins
57-L53	Advantages and dis advantages
58-L54	Types of responsibility accounting
59-IT-II	Internal Test-II
60- L55	Classifications of responsibility accounting
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Responsibility accounts- meaning and definition of responsibility accounting
63- L58	Scope and objective of responsibility accounting
64- L59	Limitation of responsibility accounting
65- L60	Simple problem
66- L61	Simple problem
67- L62	Simple problem
68- L63	Human resource accounting Meaning and definition of Human resource accounting

69- L64	Advantages and dis advantages of HRA
70- L65	Methods of valuation of Human resource
71- L66	Process of Human resource accounting
72- L67	Causes of Human resource accounting
73- L68	Causes of Human resource accounting
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
	CO1 Distinguished between voluntary windup and compulsory windup
	CO2 Calculation of minority interest
	CO3 Valuation of goodwill and types of goodwill
	CO4 Valuation of shares and types of shares
	CO5 Explain responsibility account
	CO6 Human resource account
Experimental Learning	
EL1	Winding up of the company
EL2	Comparison of Liquidators Final Accounts and statement of Accounts
EL3	Type of goodwill is compared with the characteristics of domestic pet

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	GMCO62
Class	III Year 2017-2018
Semester	6
Staff Name	Mrs.S.Grace
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018)	

Model Test-3 Hrs (05.04.2018)
 Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)

Course Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus

Management Accounting

Unit-I-Management Accounting-Meaning-Definition- Objectives-Nature,Scope, function – management accounting Vs.financial accounting-Management Accounting Vs .Cost accounting-advantages-limitations of management accounting.

Unit-II- Fund flow and cash flow analysis- Meaning- difference between fund flow statement and cash flow statement-funds-preparation of fund flow statement and cash flow statement.

Unit-III- Marginal Costing- meaning-features- assumptions-contribution p/v ratio- CVP analysis –Break even analysis- Assumption- advantages- limitations- margin of safety.

Unit-IV-Standard costing- meaning of standard cost and standard costing ,standard costing and Budgetary control-advantages and limitations –analysis of variances –Direct material,direct labour and overhead.

Unit-V-Budget and Budgetary control-meaning of Budget budgeting and budgetary control-objectives-features-advantages- limitations- flexible budget- cash budget- production budget-purchase budget- sales budget.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 07.12.2017
1-L1	Unit-I-Management Accounting-Definition and objectives
2-L2	Nature of the management accounting
3- L3	Scope of management accounting
4-L4	Functions of management accounting
5-L5	Management Accounting Vs.FinancialAccounting
6-L6	Management Accounting Vs. Cost Accounting
7-L7	Advantages and limitations of Management accounting
8-L8	Revision
9-L9	Unit-II-Fund flow Analysis-meaning and dif. Between Fund flow and cash flow

10-P1	Commerce Association Meet
11-L10	Fund flow statement –problems in schedule of changes in working capital
12-L11	Fund flow statement –problems in schedule of changes in working capital
13-L12	Problems in fund from operations
14-L13	Problems in fund from operations
15-L14	Problems in fund from operations
16-L15	Problems in fund flow statement
17-L16	Problems in fund flow statement
18-L17	Problems in fund flow statement
19-L18	Cash Flow statement –Specimen
20-L19	Problems in statement of profit and loss
21-L20	Problems in statement of profit and loss
22-L21	Problems in statement of profit and loss
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in cash from operations
25-L24	Problems in cash from operations
26-IT-1	Internal Test-I
27-L25	Problems in cash from operations
28-L26	Problems in cash flow statement
29-L27	Problems in cash flow statement
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problems in cash flow statement
32- L30	Unit –III-Marginal costing-Meaning
33- L31	Features of marginal costing
34-P2	College level meeting/Cell function
35- L32	Assumptions of marginal costing
36- L33	Contributions, P/V Ratio analysis-Problems
37- L34	Contributions, P/V Ratio analysis-Problems
38- L35	Contributions, P/V Ratio analysis-Problems
39- L36	Cost Volume Profit analysis-Problems
40- L37	Cost Volume Profit analysis-Problems
41- L38	Cost Volume Profit analysis-Problems
42- L39	Break even analysis-Problems
43- L40	Break even analysis-Problems
44- L41	Advantages and limitations of marginal costing
45- L42	Margin of safety-problems
46- L43	Margin of safety-problems
47- L44	Unit-IV-Standard costing-Meaning of cost and standard costing
48- L45	Standard costing and budgetary control
49- L46	Analysis of Variance –problems
50- L47	Analysis of Variance –problems
51- P3	Department Seminar
52- L48	Direct material-Problems

53- L49	Direct material-Problems
54- L50	Direct labour –Problems
55- L51	Direct labour –Problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Overhead problems
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Unit –V-Budget and budgetary control-meaning of budget
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Budgeting and budgetary control
63- L58	Objectives and features of budgetary control
64- L59	Advantages and limitations of budgetary control
65- L60	Flexible budget –problems
66- L61	Flexible budget –problems
67- L62	Flexible budget –problems
68- L63	Flexible budget –problems
69- L64	Flexible budget –problems
70- L65	Cash budget-problems
71- L66	Cash budget-problems
72- L67	Cash budget-problems
73- L68	Cash budget-problems
74-P4	College level meeting/ function
75- L69	Cash budget-problems
76- L70	Purchase budget- problems
77- L71	Purchase budget- problems
78- L72	Purchase budget- problems
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Production budget –problems
81- L75	Production budget –problems
82-IT-III	Internal Test-III
83- L76	Sales budget-problems
84- L77	Test Paper distribution and result analysis
85- L78	Sales budget-problems
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “Management Accounting”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management accounting techniques.
CO2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.
CO3	Apply management accounting and its objectives in facilitating decision making.
CO4	Prepare analyses of various special decisions, using relevant management techniques.
CO5	Apply and analyze different types of activity-based management tools through the preparation of Budget.
CO6	Analyze cost-volume-profit techniques to determine optimal managerial decisions.
CO7	Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.
CO8	Calculate various accounting ratios, reports and relevant data.
CO9	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.
CO10	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO11	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Industrial Law
Course Code	GMCO63
Class	III year 2017-2018
Semester	Even
Staff Name	Adv.Mr.Dani Regan
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To know about the rules and regulation to run a business in globally

Syllabus -Industrial Law

Unit I : The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II: Workmen’s compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III: Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986

Unit V: The Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text & Reference Books:

1. N.D.Kapoor, Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw hill Publications

Course Calendar

Hour allotment	Class Schedule
1	Even Semester begin on 07.12.2017
2	Unit - I Introduction
3	The factories Act 1948
4	Definition
5	Provision for health
6	Welfare
7	Provision for safety
8	Approval of factories
9	Licensing of factories
10	Registration of factories
11	Inspecting staff
12	Duties of occupiers
13	Provision for occupiers of duties
14	Working hours
15	Certifying surgeons
16	Employment of young persons and women
17	Annual leave with wages
18	Penalties and Procedure
19	Revision of full unit
20	Internal Test-I
21	Unit - II Introduction
22	Workmen"s compensation Act 1923
23	Test Paper distribution and result analysis
24	Definition
25	Scope and coverage of the Act
26	Types of disablement
27	Personal injury by accident
28	Compensation of workmen - employer"s liability
29	Liability for occupational disease
30	Amount of compensation
31	Arises out and in course of employment
32	Theory of national extension
33	Methods of calculating monthly wages
34	Distribution of compensation
35	Penalty for default
36	Notice and claim
37	Revision of full unit
38	Unit - III Introduction

39	Unit - III Industrial disputes Act - 1947
40	Meaning Definition
41	Objectives
42	conciliation
43	Kinds of disputes
44	Machinery
45	Adjudication machinery
46	Authorities under industrial disputes Act
47	Powers and duties of authorities
48	Procedure of disputes Act
49	Industrial tribunals
50	Voluntary reference to arbitration
51	Award , Strike and lock outs
52	Lay off and retrenchment
53	Transfer and closing down of their under taking
54	Penalties
55	Revision of full unit
56	Internal Test-I
57	Unit - IV Intoduction
58	Unit - IV The trade union Act 1926
59	Test Paper distribution and result analysis
60	Meaning of trade union
61	Scope and object of Act
62	Advantages and functiuons of trade union
63	Registration of trade unions
64	Effects of registration
65	Factors of registered trade union
66	Disqualification of an office bearer
67	Cancellation and apeal again order of registrar
68	Advantages of registration (or) Privileages of register trade
69	Immunity from criminal conspricy
70	Duties and liabilityies of registered trade union
71	Dissolution of trade unions
72	Consumer Act 1986
73	Penalties
74	Revision of full unit
75	Unit - V Introduction
76	The employee"s state Insurance Act 1948
77	Definition

78	Scope of Act
79	Payements held as wages and rules regarding contribution
80	Employee's state insurance corporation
81	Members of ESI corporation and medical benefits
82	Internal Test-I
83	Constitution of ESI corporation and power of corporation
84	Payement of gratuity Act 1972 and penalty
85	Test Paper distribution and result analysis
86	Prescribed by ESI Act 1948
87	Revision
88	Revision
89	Model Test
90	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Industrial Law>”
CO1	Explain the provision regarding working hours in factories act
CO2	Explain the provision regarding Employee safety , Health and welfare in factories act
CO3	Explain the provision regarding workmen compensation Act
CO4	Explain the provision regarding ESI Act
CO5	Explain the provision regarding Trade Act
CO6	Explain the provision regarding Gratuity Act
CO7	Explain the industrial disputes act for the employees

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN 2017 - 2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	AUDITING
Course Code	GMCO63
Class	III year 2017-2018
Semester	Even
Staff Name	Mrs.K.JasmineThangamani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course objective

1. To provide logical idea to find out practical solutions for the managerial problems
2. Company auditor - appointment – qualification and disqualification
3. Kinds of auditor's report- general considerations for drafting report.
4. To create awareness of Auditors role in the companies Act 1956.

Syllabus

III B. COM (VI SEMESTER) –PART III –CORE - 4 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing– advantages – limitations – audit programme – audit working papers – preliminaries before audit – test checking and routine checking (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check- internal check regarding cash, purchases, purchase returns, sales and sales returns. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification of assets and liabilities- meaning- classification of assets– verification of different types of assets – verification of liabilities. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report content- kinds of auditor’s report- general considerations for drafting report. (10 hours)

Text Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 07.12.2017
1-L1	Unit I: Introduction
2-L2	meaning
3- L3	objectives
4-L4	difference between accountancy and Auditing
5-L5	advantages and disadvantages
6-L6	limitations
7-L7	audit programme
8-L8	audit working papers
9-L9	Preliminaries before audit.
10-P1	debate on audit programme
11-L10	test checking and routine checking
12-L11	Unit II: Internal check
13-L12	meaning
14-L13	objectives
15-L14	difference between internal control and internal audit
16-L15	Advantages of Internal check
17-L16	disadvantages of internal check

18-L17	Internal check regarding cash, purchases, purchase return
19-L18	Internal check regarding sales and sales returns
20-L19	Unit III: Vouching
21-L20	meaning
22-L21	objects
23-L22	College level meeting/Cell function
	importance of vouchers
24-L23	Internal Test I begins
25-L24	Unit IV: Verification and valuation of assets and liabilities
26-IT-1	Internal Test-I
27-L25	classification of assets
28-L26	verification of different types of assets
29-L27	valuation of investment,
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Land building ,furniture etc.,
32- L30	Book debts,loan, advances and invetments
33- L31	Cash in hand and cash at bank
34-P2	College level meeting/Cell function
35- L32	Verification of liabilities
36- L33	Debenture, trade creditors, bills payable and loans
37- L34	Outstanding expenses and contingent liabilities
38- L35	Unit V: Company auditor
39- L36	appointment of a company auditor
40- L37	qualification and disqualification
41- L38	Removal of an auditor.
42- L39	Company auditor report
43- L40	Types of reports
44- L41	Rendering of reports
45- L42	Debate on reports
46- L43	General consideration for drafting reports
47- L44	Contents of auditors reports
48- L45	Extent of reliability
49- L46	Auditors matters in the auditor's report under manufacturing and other companies
50- L47	Liabilitites of auditors
51- P3	Department Seminar
52- L48	Nature of liabilities
53- L49	Civil liability
54- L50	Criminal liability
55- L51	Contractual liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Statutory liability
58-L54	Liability towards third parties

59-IT-II	Internal Test-II
60- L55	Liability for unlawful acts of the client
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Liability to article clerks
63- L58	Debate on internal auditor
64- L59	Debate on external auditor
65- L60	Debate on audit programmes
66- L61	Debate on government auditor
67- L62	Company auditor programmes
68- L63	Debate on auditor comment
69- L64	Debate on Company returns filing system
70- L65	Debate about the role auditor's play in uncovering fraud. But what exactly constitutes 'fraud'
71- L66	Debating Audit Expectations
72- L67	Debate on public sector audit role
73- L68	Role of audit in economic growth
74-P4	College level meeting/ function
75- L69	Identification of User Needs Relating to Auditor Reporting
76- L70	Information Concerning the Audit of an Entity's Financial Statements
77- L71	Information Concerning the Audited Entity
78- L72	Analysis of User Needs Relating to Auditor Reporting
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on The Current Model of Auditor Reporting—the Auditor's Opinion
81- L75	Auditor's opinion on the financial statements
82-IT-III	Internal Test-III
83- L76	Additional reporting on further disclosures/ reporting by others (management and those charged with governance)
84- L77	Test Paper distribution and result analysis
85- L78	revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course "<Auditing>"
CO1	Understand the environment and types relating to the auditing function

CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Computer Application in Business
Course Code	JACO41
Class	II B.Com
Semester	Even- IV
Staff Name	Mrs.S.Grace
Credits	3
Hours Per Week	6/wk

Total 90 Hrs/Sem
 Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018)
 Model Test-3 Hrs (05.04.2018)
 Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Objectives

1. To know the applications of E- commerce.
2. To know online Trading
3. To understand E-Payment methods

II B. COM (IV SEMESTER) – UNDER CBCS PART III – ALLIED -IV COMPUTER APPLICATIONS IN BUSINESS

Unit I: Introduction to Computers: Meaning of computers- Characteristics of computer – Components of computer- Hardware and Software. **(10 hours)**

Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business, benefits of E-commerce - Limitations - Business Models - Online trading – E-commerce vs. Traditional commerce. **(9 hours)**

Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant’s Perspective. Electronic Payment Systems: Advantages and Risk, Types of Payment system (Credit cards, E- Cash, Smart Cards, Debit Card) **(10 hours)**

Unit IV: Electronic Data Interchange: Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisites of EDI – EDI vs E-mail. **(8 hours)**

Unit V: E- Marketing techniques: Meaning - Applications of 5 P’s (Product, Price, Place, Promotion, Personalization) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons. **(8 hours) (45 hours)**

Text Books

1. T.S.Reddy&A.Murthy,E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai- 600017, 2009.
3. V. Rajaraman, Fundamentals of Computers, PHI Pvt Ltd. New Delhi

Reference Books 1. E- commerce: A Managerial Perspective Micheal change, etc A1 2. Electronic Commerce – Security: Greenstein &Feinman Risk Management & Control. 3. Ravi Kala Kota & A.B. Whinston: Frontiers of Electronic Commerce 4. Dr. U. S.Pandey&Er.SaurabhShukla, E-commerce & Mobile Commerce Technologies. 5. Dr.P.Velmani&Dr.V. Lakshmi Praba, Computer Basics To Advancements-Easy. Learning Text Book, Chess Educational Publish

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 07.12.2017
1-L1	Unit I: Introduction to Computers: Meaning of computers
2-L2	Characteristics of computer
3- L3	Components of computer
4-L4	Hardware and Software

5-L5	Types of Input
6-L6	Types of Output
7-L7	Areas of Computer Applications
8-L8	Input Process and output Cycle
9-L9	Contemporary growth of Computer in Business
10-P1	Commerce Association Meet
11-L10	Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business
12-L11	Benefits of E-commerce
13-L12	Limitations
14-L13	Impact of E-commerce
15-L14	Impact of E-commerce on Business Models
16-L15	E- Commerce applications
17-L16	E- Marketing
18-L17	E- Advertising
19-L18	Mobile Commerce
20-L19	Online trading
21-L20	E-learning
22-L21	E-Shopping
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Revision
25-L24	Revision
26-IT-1	Internal Test-I
27-L25	Consumer oriented E-Commerce Applications
28-L26	Mercantile Press Model Consumers Prospective
29-L27	Mercantile Press Model Merchant's Prospective
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Electronic Payment Systems
32- L30	Advantages of Electronic Payment Systems
33- L31	Risk in Electronic Payment Systems
34-P2	College level meeting/Cell function
35- L32	Types of Payment system
36- L33	Types of Payment system
37- L34	Types of Payment system
38- L35	Electronic Data Interchange Meaning
39- L36	Electronic Data Interchange Objectives
40- L37	Electronic Data Interchange Significance
41- L38	Non- EDI system
42- L39	Partial EDI System
43- L40	Partial EDI System
44- L41	Fully Integrated EDI System
45- L42	Fully Integrated EDI System
46- L43	Pre-requisite for EDI
47- L44	Pre-requisite for EDI

48- L45	Issue of EDI
49- L46	Legal issue,
50- L47	Security issue
51- P3	Department Seminar
52- L48	Privacy issue
53- L49	Privacy issue
54- L50	E- Marketing techniques
55- L51	E- Marketing techniques
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	E- Marketing techniques
58-L54	Search engines
59-IT-II	Internal Test-II
60- L55	Types of Search engines
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Registrations in gmail
63- L58	Practical on E-mail creation
64- L59	Practical on E-mail creation
65- L60	Solicited targeted E-mails
66- L61	Interactive sites
67- L62	Banners
68- L63	Advertising
69- L64	Spam Mails
70- L65	E-mail
71- L66	Chain letters
72- L67	Mail Merge
73- L68	MS Word document creation
74-P4	College level meeting/ function
75- L69	MS PPT Presentation Creation
76- L70	MS PPT Presentation Creation
77- L71	MS Excel Data Entry Creation
78- L72	MS Excel Data Entry Creation
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Applications of 5 P's
81- L75	Applications of 5 P's
82-IT-III	Internal Test-III
83- L76	E- Advertising Techniques
84- L77	Test Paper distribution and result analysis
85- L78	E- Advertising Techniques
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test

89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018
Learning Outcomes	COs of the course “<Computer Application in Business>”
CO1	Have a basic understanding of personal computer.
CO2	Acquire knowledge about generation of computers and types of computers.
CO3	Know about hardware/software methods and tools.
CO4	Know about different versions in windows operating system.
CO5	Understand types of operating system and booting process.
CO6	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO7	Use of EDI at various levels of management
CO8	Understand the concepts, structure, types and Digital Payment Systems.
CO9	Understand evolution of internet, its application and its basic services in marketing

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	JMCO41
Class	II year2017-2018
Semester	Even

Staff Name	Mrs.RSD.Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018)	
Model Test-3 Hrs (05.04.2018)	
Dept. Meetings-2 Hrs	
College Meetings-2 Hrs	
Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Objectives

1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

Syllabus

Advanced Financial Accounting-II

Unit I: Partnership Accounts – Past adjustments and guarantee. **(15 hours)**

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital. **(20 hours)**

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy. **(18 hours)**

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule . **(22 hours)**

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution. **(15 hours) (90 hours)**

Text Books

1. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, Volume I, Sultan Chand &Co., New Delhi.
3. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy Volume I, Himalaya Publishing House , Mumbai.
4. S.

Course Calendar

Hour allotment	Class Schedule
1.	Even 07.12.2017
2.	Partnership Account Introduction

3.	Partnership deed
4.	Types
5.	Capital Accounts Problem
6.	Capital Accounts Problem
7.	Capital Accounts Problem
8.	Profit & Loss appropriation problem
9.	Profit & Loss appropriation problem
10.	Profit & Loss appropriation problem
11.	Past Adjustment Problem
12.	Past Adjustment Problem
13.	Past Adjustment Problem
14.	Guarantee Problem
15.	Guarantee Problem
16.	Guarantee Problem
17.	Admission of Partner
18.	General Reserve Account
19.	Ratio
20.	Ratio
21.	Ratio
22.	Treatment of Goodwill
23.	Treatment of Goodwill
24.	Treatment of Goodwill
25.	Revaluation Accounts
26.	Revaluation Accounts
27.	Revaluation Accounts
28.	Internal Test - I
29.	Admission of a Partner Advance Problem
30.	Test Paper distribution and result analysis
31.	Admission of a Partner Advance Problem
32.	Admission of a Partner Advance Problem
33.	Admission of a Partner Advance Problem
34.	Admission of a Partner Advance Problem
35.	Admission of a Partner Advance Problem
36.	Retirement of a partner
37.	Sacrificing ratio
38.	Retirement of a Partner Advanced Problem
39.	Retirement of a Partner Advanced Problem
40.	Retirement of a Partner Advanced Problem
41.	Death of a Partner Problem

42.	Death of a Partner Problem
43.	Death of a Partner Problem
44.	Joint life Policy problem
45.	Joint life Policy problem
46.	Joint life Policy problem
47.	Joint life Policy problem
48.	Joint life Policy problem
49.	Dissolution of Partnership Problem
50.	Accounting Procedure
51.	Insolvency of a Partner, two Problem
52.	Insolvency of a Partner, two Problem
53.	Insolvency of a Partner, two Problem
54.	Insolvency of a Partner, two Problem
55.	Insolvency of a Partner, two Problem
56.	Internal Test - II
57.	Insolvency all partner Problem
58.	Test Paper distribution and result analysis
59.	Insolvency all partner Problem
60.	Insolvency all partner Problem
61.	Insolvency all partner Problem
62.	Garner vs Murray Rule Problem
63.	Garner vs Murray Rule Problem
64.	Garner vs Murray Rule Problem
65.	Garner vs Murray Rule Problem
66.	Amalgamation of a firm Problem
67.	Amalgamation of a firm Problem
68.	Amalgamation of a firm Problem
69.	Amalgamation of a firm Problem
70.	Amalgamation of a firm Problem
71.	Sale to a company
72.	Sale to a company
73.	Sale to a company
74.	Sale to a company
75.	Sale to a company
76.	Gradual realisation of assets
77.	Gradual realisation of assets
78.	Gradual realisation of assets
79.	Gradual realisation of assets
80.	Gradual realisation of assets

81.	Internal Test - III
82.	Piecemeal Distribution
83.	Test Paper distribution and result analysis
84.	Piecemeal Distribution
85.	Piecemeal Distribution
86.	Piecemeal Distribution
87.	Piecemeal Distribution
88.	Revision
89.	Model Test
90.	Last 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-II>”
CO1	Easily examine the dissolution of partnership.
CO2	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms
CO3	Prepare financial statements for partnership firm on dissolution of the firm
CO4	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership
CO5	Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business mathematics
Course Code	JMCO42
Class	II year
Semester	Even
Staff Name	Dr.J.kamala Juliet Isaac
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Business Mathematics

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real. Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation. **(15 hours)** **Unit II: Indices** – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms-Laws of logarithms-Common logarithm.**(15 hours)** **Unit III: Analytical geometry-** Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis. **(15 hours)** **Unit IV: Matrices** – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method **(17 hours)** **Unit V: Commercial arithmetic** – Simple interest – Compound interest – Depreciation. Discount – true

discount – Discounting a Bill of exchange - Banker’s discount – Banker’s Gain. **(13 hours) (75 hours) Text Books**

1. D.S. Sancheti& V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan& C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti& B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester Begin on 07.12.2017
2	Giving Course work syllabus and simultaneously words about Business Mathematics and it’s Applications
3	Number system – Natural & whole and integers their operations
4	Number system – Rational, irrational and real rational and their operations
5	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
6	Solution of Simultaneous linear equation and application of equation in business
7	Solution of Simultaneous linear equation and application of equation in business
8	Solution to quadratic equations
9	Solutions to different types of equation i.e one equation is linear and another one is quadratic
10	Nature of roots
11	Formation of quadratic equations
12	Formation of quadratic equations
13	Equation: Advanced problem
14	Equation: Advanced problem
15	General term and middle term in the binomial expansion
16	General term and middle term in the binomial expansion
17	Indices – types of indices ie positive indices, negative indices unity indices
18	Fractional indices
19	Internal Exam - I
20	Laws of indices, solving simple problem
21	Solution to advanced problem
22	Logarithms , introduction and compare with indices
23	Properties of Logarithms and laws of Logarithms
24	Solution to advanced problem
25	Solution to advanced problem
26	Solution to advanced problem
27	Common Logarithms - explain the loss of Logarithms and character
28	Problems solving with the help of Logarithms table
29	Arithmetic Progression – n th term, Sum of n terms
30	Arithmetic Progression – n th term, Sum of n terms

31	Arithmetic Progression – Application in Business
32	Analytical Geometry – Distance between two points, identification of different shapes
33	Analytical Geometry – Distance between two points, identification of different shapes
34	Slope of a Straight Line – Equation of a Straight Line
35	Slope of a Straight Line – Equation of a Straight Line
36	Point of intersection of two lines, concurrent lines and collinear
37	Applications – Demand and Supply and Cost-output
38	Applications – Break even Analysis
39	Matrices Introduction & Types of Matrices
40	Internal Exam - II
41	Operation : Matrix Addition & Subtraction
42	Scalar multiplication with addition / subtraction
43	Matrix Multiplication
44	Matrix Multiplication
45	Transpose of Matrix
46	Determinant of a matrix – Crammers rule
47	Inverse of the matrix
48	Minor and co factors
49	Inverse of the matrix
50	Adjoined and inverse of the matrix
51	Additional problems
52	Solving simultaneous linear equation – matrix inverse method
53	Simple Interest and Compound Interest
54	Internal Exam - III
55	Compound interest and depreciation
56	Discount – Trade discount, Cash Discount.
57	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
58	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
59	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
60	Additional and Advanced Problem
61	Additional and Advanced Problem
62	Depreciation
63	Depreciation
64	Depreciation
65	Revision on Previous Questions
66	Revision on Previous Questions
67	Revision on Previous Questions
68	Revision-Solution to simultaneous linear equation
69	Revision- Formation of an equation
70	Revision-Indices
71	Revision- logarithms
72	Revision – Analytical Geometry
73	Revision – Analytical Geometry
74	Revision Matrices
75	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business Mathematics>”
CO1	To apply basic terms of integration in solving practical problems field of as of business.
CO2	2. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
CO3	To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit
CO4	. To discuss effects of various types and methods of interest account
CO5	5. connect acquired knowledge and skills with practical problems in economic practice

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai.

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Indirect Taxation
Course Code	JACO3A
Class	II year 2017-2018
Semester	Odd
Staff Name	Mr.R.AllwinNirmal Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To learn indirect taxes.
- To understand customs act
- To basic features-objectives-functions of advertising.
- To know about service tax is charged-classification.

Syllabus Indirect Tax

Unit – I Indirect taxes – Meaning – Special Features – Merits – demerits – Major – reforms in indirect taxation in India.

Unit – II Central Excise Act 1944 – basis condition for excise liability – taxable event – types of excise duty – excisable goods – related buyer – Manufacture – Processes amounting to Manufacture – rules for classification – rules for valuation – transaction value – Inclusions and exclusion.

Unit – III Customs Act 1962 – Nature of Customs duty – taxable event – territorial waters of India – Indian customs waters – types of Customs duty – Customs value – Inclusions and Exclusion.

Unit – IV Value Added Tax (VAT) – Meaning – Special Features – Need and Mechanism.

Unit – V Service Tax – Meaning – Need – Persons to Whom Service Tax is Charged – Classifications.

Text Books:

17. Indirect Taxation – Dr. Balachandran, Sultan.
18. Central Exercise – V.S. Datey, Taxman Publication
19. Indirection Taxes – V.S. Datey, Taxman Publication
20. Central Excise for Small Scale Industries – Gopinathsarangi
21. Job Work for central excercise – B.N. Gururaj
22. A Hand book for Service tax – C. Parthasarathy&SanjeevAgarwal
23. Customs Law Manual – R.K. Jain
24. Customs Tariff of India – R.K. jain

Course Calendar

Hour allotment	Class schedule
1	Even Semester begin 07.12.2017
2	Introductions
3	Indirect taxes
4	Types of Indirect taxes
5	Special features
6	Merits
7	Demerits
8	Merits and Demerits
9	Types
10	Major reforms
11	Indirect taxation in India
12	Central excise introduction

13	Meaning
14	Central excise
15	Central excise definitions
16	Central excise act 1944
17	Basis condition for Excise liability
18	Taxable event
19	Types of excise duty
20	Revision
21	Revision
22	Internal Test I begins
23	Excisable
24	Assignment on Internal Question
25	Test Paper distribution and result analysis
26	Excisable goods
27	Related buyers
28	Manufacture
29	Processes amounting
30	Futures of process amounting
31	Processes amounting to Manufacture
32	Rules for valuation
33	Scope of Valuation
34	Transaction value
35	Inclusions
36	Exclusion
37	Inclusions and Exclusion
38	Meaning of Customer
39	Definition for Customer
40	Customs act 1962
41	Nature of Customs Duty
42	Revision
43	Revision
44	Internal Test II begins
45	Taxable event
46	Territorial water
47	Test Paper distribution and result analysis
48	Assignment on Internal Question
49	Water of Indian
50	Indian customs
51	Class test

52	Importance of Customs
53	Difference between Customs
54	Types of Customs duty
55	Customs value
56	Inclusions
57	Types of Inclusions
58	Exclusion
59	Futures of Exclusion
60	Inclusions and Exclusion
61	Introductions
62	Value of Added
63	Value taxes
64	Meaning
65	Definition
66	Features of Value Added taxes
67	Concept of Taxes
68	Difference in VAT
69	Vat meaning
70	Special features
71	Need
72	Mechanism
73	Class test
74	Meaning of Services
75	Service tax
76	Definition
77	Need
78	Persons to Whom
79	Revision
80	Revision
81	Internal Test III begins
82	Service tax is Charged
83	Classification of Service Tax
84	Test Paper distribution and result analysis
85	Assignment on Internal Question
86	Revision
87	Revision
88	Revision
89	Model test
90	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Indirect Tax>”
CO1	To explain about Value Added Tax
CO2	Types of Inclusions
CO3	Acquire the complete knowledge of basic concepts of income tax
CO4	Understand the concept of exempted incomes.
CO5	Understand the provisions of agricultural income
CO6	Calculate Residential status of a person.
CO7	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO8	The income tax of individuals

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Globalisation of Indian Economy
Course Code	JNEC41
Class	II year 2017-2018
Semester	4
Staff Name	Mrs.Sornamari
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

- To give the students an understanding of the globalization process and to equip them with some knowledge of the happenings in the economy

Syllabus Globalization and Indian Economy

Unit – I Introduction Meaning – Features – Components – Globalisation of Market, Production, Investment and Technology. Advantages and Disadvantages of Globalisation

Unit – II Globalization and Poverty Reasons in favour of Poverty alleviation – Increased Production of Agricultural goods – Export growth - Incoming foreign investment – Increased demand for Unskilled labour. Reasons for Increase in poverty – Impediments to exports a major concern – persistent inequalities – Poor left helpless and prevented from participating in growth.

Unit – III Globalization and Unemployment Reason in favour of increased employment Opportunities – Export of Jobs to developed countries – Brain drain reduced – creation of jobs by multi-National Corporations Reasons for unemployment – Destruction of Jobs by MNC – No Job Security – Shifting places and Occupations in search of employment – Low wages and low labour Standards – Demand for Lower Skilled Workers diminishing. Remedy – to become a global Worker – More scope in Asian countries.

Unit – IV Chronic food and nutrition security Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.

Unit – V Impact of globalisation Positive impact – India has been a significant beneficiary – Inflow of foreign direct investment in education and other social capital – Increased Production of Agriculture Products – Industrial growth – export increase – Increased demand for Unskilled Labour. Negative Impact – economic stagnation – Deindustrialization – Economic destabilization – Growing inequality – Crisis in the IT sector and Banking Sector.

Reference

- | | | |
|---|---|------------------------------|
| 7. Indian Economy | - | Ruddardutt & K.P.M. Sundaram |
| 8. Globalisation strategies and Economic Liberalization | - | G.S. Batra Narinder Haver |

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 07.12.2017
1-L1	Meaning – Features – Components
2-L2	Globalisation of Market, Production, Investment and Technology
3- P1	Commerce Association Meet
4-L3	Advantages and Disadvantages of Globalisation
5-L4	Allotting portion for Internal Test-I
	Unemployment
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
8-L6	Globalization and Poverty Reasons in favour of Poverty alleviation
9-L7	Increased Production of Agricultural goods
10-P2	College level meeting/Cell function
11-L8	Export growth - Incoming foreign investment

12-L9	Increased demand for Unskilled labour.Reasons for Increase in poverty
13-P3	Department Seminar
14-L10	Impediments to exports a major concern
15-L11	persistent inequalities – Poor left helpless and prevented from participating in growth
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Impact of MNC in India
	Entering Internal Test-II Marks into University portal
19-L14	Remedy – to become a global Worker – More scope in Asian countries
20- P2	College level meeting/ function
21-L15	Chronic food and nutrition security Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.
22-L16	Globalisation and social Security No Permanent Job – Bargaining power reduced – No Union – No Pension.
23- L17	Globalisation Over View
	Increased Production of Agriculture Products
24- IT-III	Industrial growth
25-L18	Export increase
26-MT	Increased demand for Unskilled
27-MT	Internal Test-III
28-MT	Test Paper distribution and result analysis
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Globalisation of Indian Economy>”
CO1	To give clear idea about Globalization and Unemployment Reason in favour of increased employment Opportunities and Export of Jobs to developed countries

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Entrepreneurship Development
Course Code	JSCO4A
Class	II year (2017-2018)
Semester	4
Staff Name	Mr.G.Koil Samuel
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem	
Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018)	
Model Test-3 Hrs (05.04.2018)	

Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)

Course Objectives

- **To develop and strengthen the entrepreneurial quality among the students**
- **To know the sources of help and support available for starting a small-scale Industry.**

Syllabus

II B. COM (IV SEMESTER) – UNDER CBCS PART III - SKILL BASED II - CORE ENTREPRENEURSHIP DEVELOPMENT

Unit I: Entrepreneurship Essentials - Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. (15 hours)

Unit II: Entrepreneurship Dimensions – Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship.

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. (10 hours)

Unit IV: Launching of New Business- Step by Step Approach for searching New Business –Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up – List of Organisations to be Contacted. (10 hours)

Unit V: Management of Small Business- Monitoring and Evaluation of Business –Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business.

(Text Books

1. Khanka S.S., Entrepreneurial Development, S. Chand Publishing Company, New Delhi, 1999.
2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books 1.Robert D. Hisrich, Michael P.Peters, Tata McGraw- Hill Publishing Company, New Delhi, 2002.

2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New D

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 07.12.2017
1-L1	Unit I: Entrepreneurship Essentials
2-L2	Evolution
3- L3	Characteristics
4-L4	Types of Entrepreneurs
5-L5	Functions of Entrepreneurs
6-L6	Qualities of Successful Entrepreneurs
7-L7	Entrepreneur Vs Entrepreneurship
8- P1	Commerce Association Meet
9- L8	Entrepreneur Vs Intrapreneur
10- L9	Growth of Entrepreneurship in India
11-L10	Unit II: Entrepreneurship Dimensions
12-L11	Entrepreneurial Culture
13-L12	Entrepreneurial Society
14-L13	Entrepreneurship Development
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Training and other Support Organisational Services
17-IT-1	Internal Test-I
18-L16	Women Entrepreneurship and Rural Entrepreneurship
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Unit III: Project Appraisal
21- L19	Introduction
22- P2	College level meeting/Cell function
23-L20	Meaning and Methods of Project Appraisal
24-L21	Economic Appraisal
25-L22	Financial
26-L23	Market
27-L24	Technological Appraisal
28-L25	Managerial Competence.
29-L26	Meaning and Methods of Project Appraisal
30-L27	Economic Appraisal
31-L28	Financial
32-L29	Market

33-L30	Technological Appraisal
34- P3	Department Seminar
35-L31	Unit IV: Launching of New Business
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Step by Step Approach for searching New Business
38- IT-II	Internal Test-II
39-L34	EDP
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Pre-Launch
42- L37	Launch
43- L38	Post-Launch
44- P4	College level meeting/ function
45-L39	Entrepreneur to Enterprise
46-L40	Stage of Start Up and Scale Up
47-L41	List of Organisations to be Contacted
48-L42	Entrepreneur to Enterprise
49-L43	Unit V: Management of Small Business
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Monitoring and Evaluation of Business
52- L46	Preventing Sickness and Rehabilitation of Business units
53-IT-III	Internal Test-III
54-L47	Effective Management of Small Business.
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	Understand the development of entrepreneurship as a field of study and as a profession.
CO2	Understand the creative process of opportunity identification and screening.
CO3	Understand the entrepreneurial process.
CO4	Analyze new concept/product/service ideas as an entrepreneur.
CO5	Understand the business decisions involved in starting a new business

	venture.
CO6	Understand the role of government in promoting entrepreneurship.
CO7	Understand the need and importance of budgets in running of a firm.
CO8	Understand the importance of building a support network for the new venture.
CO9	Understand the importance of Business Standards and business ethics

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce- Batch II

COURSE ACADEMIC PLAN 2017 - 2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Marketing
Course Code	SACO21
Class	I year (2017-2018)
Semester	Even

Staff Name	Mrs.Sornamari
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Objectives Total 45 hours

1. To understand the basic marketing concepts.
2. To create skills to develop marketing strategies based on product, price, place and promotion

Syllabus

**I B. COM (II SEMESTER) – UNDER CBCS
PART – III- ALLIED -II
MARKETING**

Unit I 9 hours

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development.

Unit II 9 hours

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning.

Unit III 9 hours

Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Elimination - Pricing Strategies.

Unit IV 9 hours

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V 9 hours

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books

1. R.S.N Pillai & Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co. Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund & Michael d' Amico, Marketing, West Publishing Company.
4. Sundar K, Essentials of Marketing, Vijay Nicole Imprints Private Limited, Chennai

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester begin on 07.12.2017
1.	Unit-I Introduction to Marketing
2.	Classification&Characteristics of Markets

3.	Importance & Objectives of marketing
4.	Meaning of Buying and selling
5.	Types of marketing
6.	Types of goods and services
7.	Factors influencing marketing concept
8.	Meaning of social marketing & marketing mix
9.	Is marketing a science or art
10.	Unit-II Marketing functions
11.	Functions of exchange
12.	Meaning of buying
13.	Meaning of assembling
14.	Importance of selling (Internal Test-I)
15.	Functions of physical supply
16.	Storage and transportation
17.	Facilitating functions
18.	Importance of financing
19.	Risk bearing
20.	Meaning of standardization
21.	Importance of standardization
22.	Meaning of market information
23.	Importance of market information
24.	Concept promotion
25.	Unit-III Meaning of product & Importance of product
26.	Features of product
27.	Meaning of product policy & product planning
28.	Importance of product line
29.	Importance of product mix
30.	Product mix strategies
31.	Product innovations
32.	Meaning of product life cycle
33.	Stages of product life cycle
34.	Methods product mix strategies
35.	Product innovation techniques
36.	Unit-IV Advertising
37.	Meaning & Features of advertising (Internal Test_II)
38.	Objectives & Functions of advertising
39.	Merits and demerits of advertising
40.	Importance of advertising
41.	Kinds of advertising
42.	Objections against advertising
43.	Why and when do advertise
44.	Selection of advertising media
45.	Techniques of advertising
46.	Importance of advertising media
47.	Merits and demerits of advertising media

48.	Causes for failure of advertising
49.	Successful advertisement media
50.	Unit-V promotional programmes (Internal Test_III)
51.	Meaning of sales promotion
52.	Definition of sales of promotion
53.	Purpose of sales promotion
54.	Characteristic of sales promotion
55.	Kinds of sales promotion
56.	Advantages and disadvantages of sales promotion
57.	Limitation of sales promotion
58.	Sales promotion incentives for the consumers
59.	Meaning of personnel selling
60.	Last working Day 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Marketing>”
CO1	Understand the marketing concepts and its evolution
CO2	Analyse the market based on segmentation, targeting and positioning
CO3	Know the consumer behavior and their decision making process
CO4	Make decisions on product, price, promotion mix and distribution
CO5	Understand the rural markets
CO6	Contemporary issues in marketing
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Field Work
Course Code	SFCO21

Class	First Year (2017-2018)
Semester	II
Staff Name	All the Staff Member
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. To enable the students to apply their conceptual knowledge in a practical situation
2. To learn the act of conducting a study and presenting its findings in the form of a rational report.

Guidelines for Field Work

Group Field Work with the maximum number of 5 students in a group.

The topic should be subject related.

Each group must have a guide / project supervisor.

The Field Work should have minimum 30 pages.

The Field Work can be in the form of case study/ field survey.

Students must investigate a problem, examine the alternative solutions and propose the most effective solutions.

The Field Work report should consist of introduction, identifying the key problems, background stating the important relevant facts and important issues, proposed solution and recommendations.

Evaluation will be based on the project report, presentation and viva voce.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 07.12.2017
1-L1	Field work is carried out by Dr.J.Kamala Juliet Isaac instructed to the students one or more form of following:

2-L2	Mini project students group allotment
3- L3	Course guideline to the allotted group
4-L4	Students should select the problem which address some basic home , office or other real life applications
5-L5	The electronic circuit for the selected problems should have at least 20 to 30 components
6-L6	Students should understand testing of various components
7-L7	Solving the components should be carried out by the students
8-L8	Students should necessary development to take action
9-L9	Students should see the final circuit submitted by them its in working condition
10-P1	Commerce Association Meet
11-L10	Five to ten pages report to be submitted by the students
12-L11	Group of maximum five students can be permitted to work on a single project
13-L12	The mini project must have hard work part
14-L13	The software part is optional
15-L14	Department may arrange demonstration with poster presentation of all mini project development by the students at the end of the semester
16-L15	Field work is carried out by Dr.G.Koil Samuel instructed to the students one or more form of following:
17-L16	Mini project students group allotment
18-L17	Course guideline to the allotted group
19-L18	Students should select the problem which address some basic home , office or other real life applications
20-L19	The electronic circuit for the selected problems should have at least 20 to 30 components
21-L20	Students should understand testing of various components
22-L21	Solving the components should be carried out by the students
23-L22	Students should necessary development to take action
	Students should see the final circuit submitted by them its in working condition
24-L23	Field work is carried out by Mr.R.AllwinNirmalsingh instructed to the students one or more form of following:
25-L24	Mini project students group allotment
26-IT-1	Course guideline to the allotted group
27-L25	Students should select the problem which address some basic home , office or other real life applications
28-L26	The electronic circuit for the selected problems should have at least 20 to 30 components
29-L27	Students should understand testing of various components
30-L28	Solving the components should be carried out by the students
	Students should necessary development to take action
31- L29	Students should see the final circuit submitted by them its in working condition
32- L30	Field work is carried out by Mrs.RSD.Arockia Mary instructed to the students one or more form of following:
33- L31	Mini project students group allotment
34-P2	Course guideline to the allotted group

35- L32	Students should select the problem which address some basic home , office or other real life applications
36- L33	The electronic circuit for the selected problems should have at least 20 to 30 components
37- L34	Students should understand testing of various components
38- L35	Solving the components should be carried out by the students
39- L36	Students should necessary development to take action
40- L37	Students should see the final circuit submitted by them its in working condition
41- L38	Field work is carried out by Mr.M.Mathew Richardson instructed to the students one or more form of following:
42- L39	Mini project students group allotment
43- L40	Course guideline to the allotted group
44- L41	Students should select the problem which address some basic home , office or other real life applications
45- L42	The electronic circuit for the selected problems should have at least 20 to 30 components
46- L43	Students should understand testing of various components
47- L44	Solving the components should be carried out by the students
48- L45	Students should necessary development to take action
49- L46	Students should see the final circuit submitted by them its in working condition
50- L47	Field visit
51- P3	Department Seminar
52- L48	Field visit
53- L49	Field visit
54- L50	Field visit
55- L51	Field visit
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Field visit
58-L54	Field visit
59-IT-II	Internal Test-II
60- L55	Field visit
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Field work is carried out by Dr.N.sankaraNayagam instructed to the students one or more form of following:
63- L58	Mini project students group allotment
64- L59	Course guideline to the allotted group
65- L60	Students should select the problem which address some basic home , office or other real life applications
66- L61	The electronic circuit for the selected problems should have at least 20 to 30 components
67- L62	Students should understand testing of various components
68- L63	Solving the components should be carried out by the students
69- L64	Students should necessary development to take action

70- L65	Students should see the final circuit submitted by them its in working condition
71- L66	Field visit
72- L67	Field visit
73- L68	Field visit
74-P4	College level meeting/ function
75- L69	Field visit
76- L70	Field visit
77- L71	Field visit
78- L72	Field visit
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Field visit
81- L75	Field visit
82-IT-III	Internal Test-III
83- L76	Field visit
84- L77	Test Paper distribution and result analysis
85- L78	Field visit
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Mini project >”
CO1	Students will be able to practice acquired knowledge within the chosen area of subject for project development
CO2	Identify, discuss and justify the technical aspect of the chosen project with the comprehensive and systematic approach
CO3	Reproduce , improve and refine technical aspects for practical projects
CO4	Work as an individual or in a team in development of Practical project
CO5	Communicate and report effectively project related activities and findings

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I I
Course Code	SMCO21-Core-II (Part-III)
Class	First Year (2017-2018)
Semester	II
Staff Name	Mr.R.Allwin Nirmal Singh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

Objectives Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts

I B. COM (II SEMESTER) – UNDER CBCS PART III – MAJOR CORE-3 FINANCIAL ACCOUNTING II

Unit I

12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

12 hours

Average Due Date – Account Current.

Unit V**12 hours**

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	College reopened 07.12.2017
2	Consignment- definition, meaning, features. Difference consignment & sales
3	Imported towns in consigned , preparation of account sales
4	Accounting of consigned transaction-model of journal entries in the book of both the parties
5	Contingent A/c simple problem
6	Values of insold stock- receiving and non- receiving references
7	Contingent- cost price with stock valuables
8	Contingent- cost price with stock valuables
9	Contingent cost price –invoice price method
10	Contingent-cost price-simple problems
11	Contingent-cost price-simple problems
12	Contingent-cost price-advanced problem
13	Contingent-cost price-advanced problem
14	Contingent-cost price-advanced problem
15	Contingent-cost price-advanced problem

16	Review consigned-precious question paper
17	Joint venture- meaning, features
18	Joint venture VS partnership, JV V/S consignment
19	Accounting of JV transaction – different methods
20	Separate set of books- model journal entries
21	JV-Simple problems
22	JV-Simple problems
23	JV-Advance problems
24	JV-Advance problems
25	Separate entry book not kept-model entries
26	Separate entry book not kept-model entries
27	Separate entry book not kept-simple problems
28	Separate entry book not kept-simple problems
29	Internal Test-I
30	Separate entry book not kept-simple problems
31	Memorandum JV method. Simple problems
32	Memorandum JV method. Simple problems
33	Routine- precious year question papers
34	Accounts of non trading concern-meaning, regulation
35	Preparation of receipt & payment
36	Difference between receipt and payment & income and expenditure
37	Calculation amount to the debited to income and expenditure for some specified expenses
38	Calculation of income the evaluated to income and expenditure
39	Preparation of R&P,I&E, B/S
40	Preparation of R&P,I&E, B/S
41	Preparation of R&P,I&E, B/S

42	Preparation of R&P,I&E, B/S
43	Preparation of R&P,I&E, B/S
44	Preparation of R&P,I&E, B/S
45	Internal Test-II
46	Previous question paper
47	Average due date: meaning, practiced users
48	Calculated average due date have and its bank in difference installment
49	Calculated average due date have and its bank in difference installment
50	Calculated average due date have and its bank in difference installment
51	Calculation of average due date: where amount is rent in a single installment
52	ADD- simple problems
53	ADD-simple problems
54	Account current- meaning ADOVS accountant
55	Preparation account cart- product method
56	Preparation account cart- product method
57	Preparation account cart-red ink interest
58	Preparation account cart-epogue the interest
59	Preparation account cart-epogue the interest
60	Preparation account cart-varying realizing method
61	Preparation account cart-invest table method
62	Internal Test-III
63	Previous question paper: ADD & accept
64	Previous question paper: ADD & accept
65	Previous question paper: ADD & accept
66	Previous question paper: ADD & accept
67	Insurance claim: -fire insurance claim – meaning
68	important term, average clause
69	Calculation claim-when GP rate is grew
70	Calculation claim – when GP rate is not grew

71	Calculation claim- overvaluation & know value of stock
72	Calculation claim- overvaluation & know value of stock
73	Loss of profit previous year – basic problem
74	Loss of profit previous year – basic problem
75	Review of previous year question papers 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting - II>”
CO1	Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
CO2	Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture
CO3	Understand the meaning and features of Non-Profit Organisations
CO4	Learn to prepare Receipts & Payment Account, Income & Expenditure Account and
CO5	Balance Sheet for Non-Profit Organizations.
CO6	To record the average due date
CO7	To record the account current
CO8	To prepare Insurance claims with various methods
CO9	To prepare self balancing and sectional balancing in Insurance

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Principle of management
Course Code	SMCO22-Core-II (Part-III)
Class	First Year (2017-2018)
Semester	II
Staff Name	Mrs.RSD.Arockia Mary
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

Objectives

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

**I B. COM (II SEMESTER) – UNDER CBCS
PART III – MAJOR CORE - 4
PRINCIPLES OF MANAGEMENT**

Unit I

12 hours

Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II**12 hours**

Planning and Decision making- Planning-Importance of planning-Process of planningtypes of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)- Obstacles to effective planning. Decision making- Types of decisions-Process of decision making- Decision tree.

Unit III**12 hours**

Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV**12 hours**

Directing- Directing-Importance and Principles of Directing,Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V**12 hours**

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination - Control-nature-Basic control process-Control techniques (Traditional and Nontraditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson's India Education Services Pvt. Ltd.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin on 07.12.2017
2	Introduction to management,Meaning and definition of management-
3	Functions ofmanagement
4	Managerial skills
5	Levels of management
6	Roles of manager
7	Management as a science or art
8	Management as a science or art
9	contributions to management by F.W.Taylor,
10	Henry Fayol, Elton Mayo andPeter.F.Drucker
11	Planning and Decision making
12	Planning
13	Importance of planning
14	Process of planning
15	Typesof planning
16	methods Objectives
17	Policies
18	Procedures

19	Internal Test-I
20	Strategies and Programmes
21	Obstacles to effective planning.
22	Test Paper distribution and result analysis
23	Decision making
24	Types of decisions
25	Process of decision making
26	Decision tree
27	Organising, Organisation, importance
28	Principles of organizing
29	Organisational structure-Line
30	and functional
31	Organisation charts and manuals.
32	Departmentation
33	Cell function
34	Bases, span of management.
35	Delegation
36	Meaning and definition
37	Principles of delegation
38	Internal Test II begins
39	Centralisation andDecentralisation
40	Centralisation andDecentralisation
41	Test Paper distribution and result analysis
42	Directing, Importance
43	Principles of Directing
44	Motivation
45	Theories of motivation
46	Maslow, Herzberg Theories.
47	Communication
48	Process
49	Barriers to effective
50	Communication
51	Leadership
52	Definition, Styles of Leadership
53	Co-ordination Introduction
54	Importance
55	Requirements of effective coordination
56	Control Meaning
57	Control-nature-Basic control process
58	Control techniques (Traditional and Nontraditional)
59	Scope of Control
60	Elements of Control
61	Purpose of Controlling
62	Control Basic control process
63	Use of computers in Management Information system

64	Co-ordination Meaning Definition
65	Co-ordination Scope & Importance
66	Co-ordination Requirements
67	Internal Test II begins
68	Effective tools of Co-ordination
69	Revision
70	Test Paper distribution and result analysis
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last Working day on 23.04.2018

Course Outcomes

Learning Outcomes	COs of the course “<Principles of Management>”
CO1	Define management, its five basic functions, and skills Describe the three contemporary management theories and how each address the rapid pace of change in business today
CO2	Explain the relationship between strategic, tactical and operational plans Describe the purpose of a SWOT analysis
CO3	Explain the organizing process Identify the stages of team development
CO4	Explain the Direction function Identify the relationship between behaviors and motivation
CO5	Define controlling and explain its importance as a management function Explain the nature and importance of coordination
CO6	Distinguish between management and leadership roles and the priorities of each Explain the concept of continuous change and its impact on change management Identify the impact of continuous change on a manager’s role as leader
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Value Based Education
Course Code	SVBE21-Common (Part-IV)
Class	First Year (2017-2018)
Semester	II

Staff Name	Dr.S.Dani Roman Singh
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 20 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. To enable the students to understand the social realities
2. To inculcate an essential value system towards building a health society

Value Based Education Syllabus (For all UG Courses)

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hours Allotment	Class Schedule
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	Even Semester begin on 07.12.2017
1	(Unit – I)Introduction to Social Justice, Definition & Meaning
2	Needs & Parameters of Social Justice & Factors responsible for social injustice
3	Caste, Religion
4	Gender- Meaning
5	Contribution of Social Reformers
6	Internal test - I
7	(Unit- II) Introduction to Human Rights, Meaning & Concepts
8	Principles of Human Rights, Kinds of Human Rights
9	Right of Women
10	Right of Children
11	Right of PWD
12	Right of Minority etc.,
13	Human Rights & Indian Constitution
14	(Unit- III) Introduction to Social Issue, Causes & magnitude
15	Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
16	Communal harmony, Concept, Public Domain
17	Separation of Religion from Politics, Secularism role of Civil Society.
18	Internal test - I
19	(Unit- IV) Introduction to Media Education, Meaning & Definition
20	Functions , Characteristics and Need of Mass Media
21	Effects and Influence, youth and children
22	Globalisation
23	(Unit – V) Introduction to Values, Meaning
24	Classification of Various values
25	Ethics Responsibilities
26	Ethics Duties
27	Internal test - I
28	Revision
29	Model Test
30	Last Working day on 23.04.2018

Learning Outcomes	COs of the course “<Value Based Education>”
CO1	To create awareness on Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
CO2	To create awareness on Communal harmony, Concept, Public Domain
CO3	To create awareness on Principles of Human Rights, Kinds of Human Rights
CO4	To create awareness on Right of Women, PWD, Minority, Children, etc.,
CO5	To create awareness on Human Rights & Indian Constitution
CO6	To educate on Classification of Various values

CO7	To educate on Ethics, Duties & Responsibilities
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- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	GCSB5B
Class	I year 2017 - 2018
Semester	Odd
Staff Name	Mr.R.AllwinNirmal Singh
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings,2 Hrs College Meetings,2 Hrs Remaining 50 Hrs (5 units; 10×5=50; 10Hrs /unit)	

Course Objectives

- To create SELF AWARENESS
- Measurement of Attitudes
- To create NEGOTIATION SKILLS

Syllabus

PERSONALITY DEVELOPMENT

UNIT ,I

PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness. SWOT, Meaning, Importance, Application, Components.GOAL SETTING Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level.

UNIT, II

SELF MONITORING, Meaning, High self, monitor versus low self,monitor, Advantages and Disadvantages self,monitor, Self –monitoring and job performance. PERCEPTION, Definition, Factor influencing perception, Perception process –Errors in perception, Avoiding perceptual errors. ATTITUDE, Meaning, Formation of attitude, Types of attitude , Measurement of Attitudes, Barriers to attitude change, Methods to attitude change. ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness.

UNIT, III

TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team.LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader.NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process. CONFLICT MANAGEMENT, Definition, Types of Conflict, Levels of Conflict, Conflict Resolution, Conflict management.

UNIT –IV

COMMUNICATION, Definition, Importance of communication, Process of communication , Communication Symbols, Communication network, Barriers in communication, Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS, Meaning, EGOSates, Types of Transactions, Johari Window, Life Positions.EMOTIONAL INTELLIGENCE, Meaning, Components of Emotional Intelligence, Significance of managing Emotional intelligence, How to develop Emotional Quotient.STRESS MANAGEMENT, Meaning, Sources of Stress, Symptoms of Stress, Consequences of Stress, Managing Stress.

UNIT, V

SOCIAL GRACES, Meaning, Social Grace at Work, Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment, Do's and Don'ts of Table Etiquettes.DRESS CODE, Meaning, Dress Code for selected Occasions, Dress Code for an Interview. GROUP DISCUSSION, Meaning, Personality traits required for Group Discussion, Process of Group Discussion, Group Discussion Topics. INTERVIEW, Definition, Types of skills, Employer Expectations –Planning for the Interview, Interview Questions, Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 16.06.2017
1,L1	PERSONALITY , Definition, Determinants, Personality Traits –Theories of Personality, Importance of Personality Development. SELF AWARENESS, Meaning, Benefits of Self, Awareness, Developing Self, Awareness
2,L2	SWOT, Meaning, Importance, Application, Components.GOAL SETTING

	Meaning, Importance, Effective goal setting, Principles of goal setting, Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor
3, P1	Welcoming of First year and Inauguration of Commerce Association
4,L3	Advantages and Disadvantages and. Measurement of Attitudes, Barriers to attitude change, Methods to attitude change.
5,L4	Self,monitor, Self –monitoring
	Job performance
6,IT,I	PERCEPTION, Definition
7,L5	Factor influencing perception
8,L6	Perception process
9,L7	Errors in perception
10,P2	Avoiding perceptual errors
11,L8	ATTITUDE, Meaning
12,L9	Formation of attitude
13,P3	Types of attitude
14,L10	Allotting portion for Internal Test - I
15,L11	Internal Test I begins
16,L12	Internal Test - I
17,IT,1	Test Paper distribution and result analysis
18,L13	Entering Internal Test - I Marks into University portal
19,L14	ASSERTIVENESS , Meaning, Assertiveness in Communication, Assertiveness Techniques, Benefits of being Assertive, Improving Assertiveness TEAM BUILDING, Meaning, Types of teams, Importance of Team building, Creating Effective Team
20, P2	LEADERSHIP, Definition, Leadership style, Theories of leadership, Qualities of an Effect leader. NEGOTIATION SKILLS, Meaning, Principles of Negotiation, Types of Negotiation, The Negotiation Process, Common mistakes in Negotiation process.
21,L15	College level meeting/Cell function
22,L16	CONFLICT MANAGEMENT, Definition, Types of Conflict,
23, L17	Levels of Conflict, Conflict Resolution
24, IT,III	Conflict management. COMMUNICATION, Definition, Importance of communication
25,L18	Process of communication
26,MT	Communication Symbols, Communication network
27,MT	Barriers in communication, Overcoming Communication Barriers
28,MT	Meaning, EGO States Types of Transactions, Johari Window
29,L19	TRANSACTIONAL ANALYSIS –Life Positions
30,L20	EMOTIONAL INTELLIGENCE, Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence SOCIAL GRACES Meaning, Social Grace at Work
34	DRESS CODE, Meaning, Dress Code for selected Occasions,

35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning, Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress, Managing Stress
39	Acquiring Social Graces. TABLE MANNERS, Meaning, Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	INTERVIEW, Definition
42	INTERVIEW, Definition
43	INTERVIEW, Definition
44	Process of Group Discussion, Group Discussion Topics
45	Allotting portion for Internal TestII
46	Internal Test II begins
47	Internal TestII
48	Test Paper distribution and result analysis
49	Entering Internal TestII Marks into University portal
50	INTERVIEW, Definition, Types of skills
51	College level meeting/ function
52	– Employer Expectations
53	Planning for the Interview, Interview Questions,Critical Interview Questions.
54	Allotting portion for Internal Test- III
55	Internal Test III begins
56	Internal Test- III
57	Test Paper distribution and result analysis
58	Entering Internal Test- III Marks into University portal
59	Model Test
60	Feedback of the Course, analysis and report preparation
	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING, Meaning, High self, monitor versus low self,monitor –
CO2	Table manner and Do's And Don'ts
CO3	INTERVIEW, Definition, Types of skills
CO4	INTERVIEW, Definition, Types of skills
CO5	Dress Code while attending interview

- # Blended Learning : using PPT, video, library resources, ICT techniques, E,learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E, books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -I
Course Code	GMCO5A
Class	III year 2017 - 2018
Semester	5
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To understand the basic concepts of income tax.
- To study the provision regarding compilation of first three heads of income

Syllabus

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice
3. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 16.06.2017
1-L1	Unit I: History of income tax
2-L2	Basic Concept and definition
3- L3	Person, Assesse, previous and assessment year,
4-L4	Concept of total income,
5-L5	gross total income
6-L6	concept of income
7-L7	Agricultural Income
8-L8	Income exempted from tax
9-L9	Different types of residents
10-P1	Importance of determining residential status
11-L10	Scope of total income
12-L11	Tax incidence
13-L12	Computation of gross total income simple problem
14-L13	Computation of gross total income simple problem
15-L14	Computation of gross total income simple problem
16-L15	Computation of gross total income simple problem
17-L16	Computation of taxable income simple problem
18-L17	Computation of taxable income simple problem
19-L18	Computation of taxable income simple problem
20-L19	Computation of taxable income simple problem
21-L20	Computation of taxable income simple problem
22-L21	Unit II: Income from Salary - meaning and definition
23-L22	Important points regarding salaries
	Computation of taxable annual accretion
24-L23	Internal Test I begins

25-L24	Allowances and its types
26-IT-1	Internal Test-I
27-L25	Computation of exempted HRA simple problem
28-L26	Perquisites and its types
29-L27	Tax treatment of provident fund and its types
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Computation of taxable salary simple problem
32- L30	Computation of taxable salary simple problem
33- L31	Computation of taxable salary simple problem
	Computation of taxable salary simple problem
34-P2	College level meeting/Cell function
35- L32	Unit III: Income from House property
36- L33	Exemptions regarding income from house property
37- L34	Annual value
38- L35	Standard deduction
39- L36	Unrealised rent
40- L37	Simple problems in computation of house property income.
41- L38	Computation of annual value of the house
42- L39	Simple problems in computation of house property income.
43- L40	Simple problems in computation of house property income.
44- L41	Simple problems in computation of house property income.
45- L42	Simple problem in taxable income from house properties
46- L43	Unit IV: Income from under the Head Business or profession
47- L44	Important rules regarding assessment of profits and gains of business or profession
48- L45	Rules for adjustment of profit and loss account prepared by the assessee
49- L46	deduction allowable
50- L47	Expressly disallowed expenses
51- P3	Department Seminar
52- L48	Simple problems in computation of business or professional income.
53- L49	Simple problems in computation of business or professional income.
54- L50	Simple problems in computation of business or professional income.
55- L51	Simple problems in computation of business or professional income.
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem in computation of taxable income from business
58-L54	Simple problem in computation of taxable income from business
59-IT-II	Internal Test-II
60- L55	Simple problem in computation of taxable income from business
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Simple problem in computation of taxable income from business
63- L58	Unit V: Income from capital gain
64- L59	Capital assets and its kinds

65- L60	Computation of capital gains in simple problem
66- L61	Computation of capital gains in simple problem
67- L62	Computation of capital gains in simple problem
68- L63	Computation of capital gains in simple problem
69- L64	Cost of acquisition
70- L65	Computation taxable capital gain in simple problem
71- L66	Computation taxable capital gain in simple problem
72- L67	Computation taxable capital gain in simple problem
73- L68	Computation taxable capital gain in simple problem
74-P4	College level meeting/ function
75- L69	Computation taxable capital gain in simple problem
76- L70	revision
77- L71	revision
78- L72	revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on taxable income tax
81- L75	Debate on filing of returns
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Debate on various forms in return filing and due date
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 6.11.2017

Course Outcomes

Course Outcome	Income tax and law and practice
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head” Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate accounting
Course Code	GMCO51
Class	I year 2017 - 2018
Semester	5
Staff Name	Mrs.K.JasmineThangamani
Credits	6
L. Hours /P. Hours	7/ WK
Total 105Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95 Hrs (5 units; 5×19=95; 16Hrs /unit)	

Course Objectives

1. To study the issue, allotment and forfeiture of shares of companies.

2. To prepare final accounts according to Companies Act, 2013.
3. To know how to value the goodwill and shares

Syllabus Corporate accounting- I Unit I: Issue of shares- Issue at par, Premium and discount-calls in arrears- calls advance-Forfeiture and Re-issue of shares – Pro rata allotment- Redemption of preference shares. Issue of bonus shares.(22 hours)

Unit II: Issue of debentures- redemption of debentures- sinking fund method – underwriting of shares.

Unit III: profit prior to incorporation- alteration of share capital and internal reconstruction – accounting entries.

Unit IV: Valuation of Goodwill and Shares- Various methods of valuation of goodwill and shares.

Unit- V Amalgamation, Absorption and External Reconstruction- calculation of purchase consideration- in the books of vendor and purchaser

Text Books 1.S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi. 2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai. **Reference**

Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 16.06.2017
1-L1	Unit I: Issue of shares- meaning definition of issue of shares
2-L2	Advantages and disadvantages of issue of shares
3- L3	Format of journal entries
4-L4	Rules regarding the issue of shares
5-L5	Simple problems
6-L6	Journal entries for issue of shares
7-L7	Journal entries for issue of shares
8-L8	Issue at par
9-L9	,meaning of par value
10-P1	Welcoming of First year and Inauguration
11-L10	Journal entries for issue of shares and par value
12-L11	Premium and discount-
13-L12	Journal entries for issue of shares, Premium and discount
14-L13	Journal entries for issue of shares Premium and discount
15-L14	Journal entries for issue of shares Premium and discount
16-L15	Journal entries for issue of shares Premium and discount

17-L16	Calls in arrears- meaning
18-L17	Treatment of calls arrears
19-L18	Journal entries with calls in arrears
20-L19	Calls advance
21-L20	Meaning and treatment of calls in advance
22-L21	Journal entries with calls in advance
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Forfeiture and Re-issue of shares –meaning
25-L24	Scope of forfeiture
26-IT-1	Internal Test-I
27-L25	Significance of re issue of shares
28-L26	Simple problems of re -issue of shares
29-L27	Pro rata allotment- meaning and definition
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Accounting treatment of pro rata allotment
32- L30	Redemption of preference shares.
33- L31	Meaning and issues of redemption of preference shares
34-P2	College level meeting/Cell function
35- L32	Journal entries
36- L33	Simple problems of redemption of preference of shares
37- L34	Issue of bonus shares.
38- L35	Meaning and significance of issue of bonus shares
39- L36	Unit II: Issue of debentures-
40- L37	Meaning and definition of issue of debentures
41- L38	Accounting treatment of issue of debentures
42- L39	Journal entries for issue of debentures
43- L40	redemption of debentures meaning and definition of redemption of debentures
44- L41	journal entries for redemption of shares
45- L42	simple problems
46- L43	sinking fund method –merits and demerits of sinking fund method
47- L44	simple problem of sinking fund method
48- L45	underwriting of shares.meaning
49- L46	importance of underwriting of shares
50- L47	journal entries for underwriting of share
51- P3	Department Seminar
52- L48	ledger for underwriting of shares
53- L49	Unit III: profit prior to incorporation-
54- L50	Accounting treatment of profit prior to incorporation
55- L51	Meaning and definition of profit
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Treatment of alteration of share capital
58-L54	Making journal entries for alteration of capital

59-IT-II	Internal Test-II
60- L55	Ledger account for alteration of capital
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Preparation of balance sheet
63- L58	Simple problems
64- L59	alteration of share capital
65- L60	and internal reconstruction
66- L61	Accounting treatment for internal reconstruction
67- L62	Significance for internal reconstruction
68- L63	Specimen journal entries for internal re construction
69- L64	Balance sheet for internal re construction
70- L65	Simple problems
71- L66	Accounting entries.
72- L67	Unit IV: Valuation of Goodwill and Shares-
73- L68	Meaning and definition of goodwill
74-P4	College level meeting/ function
75- L69	Types of goodwill
76- L70	Accounting treatment of goodwill
77- L71	Preparation of purchase consideration
78- L72	Capital employed method
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Super profit method
81- L75	Annuity method
82-IT-III	Various methods of valuation of goodwill and
83- L76	Simple problems
84- L77	Valuation of shares.
85- L78	Method of shares
86- L79	Types of shares
87-MT	Accounting treatment of shares
88-MT	Application of shares
89-MT	Unit- V Amalgamation, meaning and definition of amalgamation
90-L-80	Differentiate between amalgamation and absorption
91	Accounting treatment for amalgamation
92	Specimen journal entries for in the books of seller
93	Specimen journal entries for in the books of buyer
94	Simple problem for Journal entries
95	Calculation of purchase consideration
96	Internal Test-III
97	Test Paper distribution and result analysis
98	Absorption and external reconstruction
99	Entering Internal Test-III Marks into University portal
100	Model Test
101	Model Test

102	Model Test
103	Model test paper distribution and previous year university question paper discussion
104	Feedback of the Course, analysis and report preparation
105	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-I>”
CO1	Rules regarding the issue of shares
CO2	Explain about the issue of shares and debenture
CO3	Explain about valuation of goodwill and valuation of shares
CO4	Methods of valuation of goodwill
CO5	Accounting treatment of internal reconstruction
CO6	Accounting treatment of External reconstruction
CO7	Distinguished between amalgamation and absorption
CO8	Accounting treatment of AS26
Experimental Learning	
EL1	Types of goodwill is compared to the characteristic of domestic animals (Dog, Cat ,Rat etc)
Integrated Activity	
IA1	Collaborated learning methods applied in the class room

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	GMCO52
Class	IIIyr2017 - 2018
Semester	5
Staff Name	Dr.J.Kamala Juliet Isaac
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Acquire the basic knowledge of cost in business concerns.
- To Understand the techniques of cost control.

Syllabus

Cost Accounting

Unit-I-Cost accounting-nature –Meaning-Features and importance limitation of financial accounting- advantages and limitation of cost accounting- costing system- cost centre – cost unit-elements of cost- cost classification- cost sheet.

Unit-II –Materials –Objectives- purchases control- centralized and decentralized purchase- stock levels and EOQ- ABC Analysis- Bin card- Stores ledger- Material issue- FIFO,LIFO , Average and weighted average methods.

Unit-III- Labour- Direct and indirect labour- methods of wage payments- remuneration and incentives-premium and bonus plans- Idle time – over time- labour turnover.

Unit-IV-Overhead-Meaning- classification-allocation and apportionment of overheads-absorption of overhead- methods- machine hour rate.

Unit-V- Job costing(simple problems only) –process costing – features-process losses and gains.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 16.06.2017
1-L1	Introduction about costing and syllabus
2-L2	Meaning of costing
3- L3	Nature of costing
4-L4	Features of costing
5-L5	Advantages and limitations of Financial Accounting
6-L6	Advantages and limitations of Cost Accounting
7-L7	Costing System
8-L8	Cost Centre
9-L9	Cost Unit
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Elements of Cost
12-L11	Classification of Cost
13-L12	Cost Sheet
14-L13	An Overview of I Unit
15-L14	Unit –II-Materials Meaning
16-L15	Objectives of Materials cost
17-L16	Purchase Control
18-L17	Centralized and decentralized purchases, Stock levels
19-L18	Economic Order Quantity
20-L19	Problems in EOQ
21-L20	Problems in EOQ
22-L21	ABC Analysis
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Problems in ABC Analysis
25-L24	Stores ledger, Bin card
26-IT-1	Internal Test-I
27-L25	Card and Stores Problems in Bin Ledger
28-L26	Materials Issue –Methods
29-L27	First in First Out-Problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	First in First Out-Problems
32- L30	Last in First Out-Problems
33- L31	Last in First Out-Problems
34-P2	College level meeting/Cell function
35- L32	Average and Weighted average methods
36- L33	Average and Weighted average methods
37- L34	Unit-III-Labour Meaning
38- L35	Direct and Indirect Labour
39- L36	Methods of wage payments
40- L37	Remuneration and incentives

41- L38	Premium and bonus plans-problems
42- L39	Premium and bonus plans-problems
43- L40	Idle Time-Problems
44- L41	Idle Time-Problems
45- L42	Overtime and Labour Turnover problems
46- L43	Overtime and Labour Turnover problems
47- L44	Unit –IV-Overhead-Meaning
48- L45	Classification of Overhead
49- L46	Allocation and apportionment of Overheads-Problems
50- L47	Allocation and apportionment of Overheads-Problems
51- P3	Department Seminar
52- L48	Allocation and apportionment of Overheads-Problems
53- L49	Allocation and apportionment of Overheads-Problems
54- L50	Re-apportionment of overheads-problems
55- L51	Re-apportionment of overheads-problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Absorption of overhead-problems
58-L54	Absorption of overhead-problems
59-IT-II	Internal Test-II
60- L55	Absorption of overhead-problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Machine Hour Rate Method-Problems
63- L58	Machine Hour Rate Method-Problems
64- L59	Machine Hour Rate Method-Problems
65- L60	Unit-V-Job Costing-Meaning
66- L61	Problems in Job Costing
67- L62	Problems in Job Costing
68- L63	Problems in Job Costing
69- L64	Problems in Job Costing
70- L65	Process Costing-Problems
71- L66	Process Costing-Problems
72- L67	Process Costing-Problems
73- L68	Features of process costing
74-P4	College level meeting/ function
75- L69	Process losses and gains-Problems
76- L70	Process losses and gains-Problems
77- L71	Process losses and gains-Problems
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III

83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “Cost Accounting”
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.
CO	
CO	Imbibe conceptual knowledge of cost accounting.
CO	Understand the significance of cost accounting in the modern economic environment
CO	Select the costs according to their impact on business
CO	Differentiate methods of schedule costs per unit of production
CO	Identify the specifics of different costing methods
CO	Interpret the impact of the selected costs method
CO	Apply cost accounting methods to evaluate and project business performance
CO	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement systems.
CO	Prepare Cash Flow and Funds Flow statements this helps in planning for intermediate and long-term finances.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN 2017-2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Law
Course Code	GMCO53
Class	III year 2017 - 2018
Semester	3
Staff Name	Adv.Mr.Dani Regan
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- Understanding the basis level of business law
- Educating rights and duties of business people
- For better understanding of special contract
- Teaching business ethics with law

Syllabus

Unit I: Indian Contract Act 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts

Unit III: Special contracts – indemnity – guarantee

Unit IV: Bailment – Pledge – contract of agency

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller

Text & References Books:

1. N.D.Kapoor, Business Law, Sultan Chand Publishers
2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers
3. P.C. Tulsian, Business Law, Tata McGraw Hill
4. R.S.N. Pillai, Business Law, Himalaya Publishing House
5. Srinivasan& C.D. Balaji, Industrial Law and Public Relationship, Margham Publications.
6. TejpalSheth, Business Law, Pearson’s India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 16.06.2017
2	Unit - I Introduction
3	Indian contract Act 1872
4	Definition
5	Offer - valid
6	Performance of contract
7	Classification of contract
8	Capacity of contract
9	Offer and acceptance
10	Welcoming of First year and Inauguration of Commerce Association
11	Essential of contract
12	Free consent
13	Appropriation of payments
14	Assessment by the Act parties
15	Consideration of contract
16	Fundamental valid contract
17	Contingent contract
18	Performance of contract
19	Mode of discharge of contract
20	Discharge by performance
21	Discharge by agreement
22	Novation

23	Rescission
24	Alteration
25	Remission
26	Waiver
27	Internal Test-I
28	Merger
29	Discharge by impossibility
30	Test Paper distribution and result analysis
31	Initial contract
32	Discharge by breach contract
33	Actual performance
34	Performance of tender
35	Discharge by lapse of time
36	Indemnity
37	Special contracts
38	Grantee
39	Suit for rescission
40	Suit for damages
41	Kinds of damages
42	Suit for injunction
43	Suit for specific performance
44	Penalty
45	Nominal damages
46	Vindictive or exemplary damages
47	Liquidated damage
48	Damages in quasi contract
49	Quantum merit
50	Suit for remote damages
51	Stipulation regarding payment of interest
52	Internal Test-II
53	Bailment
54	Kinds of bailment
55	Test Paper distribution and result analysis
56	Consideration
57	Duties of bailor
58	Duties of bailee
59	Rights of bailor
60	Rights of bailee
61	Rights of bailor and bailee

62	Particular lien
63	General lien
64	Particular lien and general lien
65	Finder of lost
66	Duties of finder of goods
67	Right of finder of lost goods
68	Pledge contract of agency
69	Pledgr VS Pawn
70	Essential of pledge
71	Duties of pawnor
72	Bailment VS Pledge
73	Sale of goods Act 1930
74	Difference between sale and agreement
75	Agreement
76	Classification of goods
77	Documents of title to goods
78	Duties and Rights
79	Byers and Sellers
80	Internal Test-III
81	Rights of unpaid seller
82	Rights and duties of buyer and seller
83	Test Paper distribution and result analysis
84	Revision of Unit - I
85	Revision of Unit - II
86	Revision of Unit – III
87	Revision of Unit – IV
88	Revision of Unit – V
89	Model Test
90	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Business Law>”
CO1	Demonstrate an understanding of the Legal Environment of Business.
CO2	Communicate effectively using standard business and legal terminology.
CO3	Demonstrate recognition of the requirements of the contract agreement

CO4	Demonstrate understanding of contract consideration and capacity
CO5	Demonstrate recognition of the genuineness of assent in contract formation.
CO6	Demonstrate understanding of legality and Statute of Frauds in contracts
CO7	Identify contract remedies
CO8	Demonstrate recognition of consumer protection and intellectual property rights
CO9	Understand the various provisions of Company Law

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Company organisation
Course Code	JACO31
Class	II year (2017-2018)
Semester	Odd
Staff Name	Mrs.S.Grace
Credits	5
L. Hours /P. Hours	6 / WK
Total :90 Hrs/Semester	
Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017)	
Model Test,3 Hrs (19.10.2017)	

Department Meeting : 2 Hrs
Mentoring: 5 Hrs
College Meetings: 2 Hrs
Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)

Course Objectives

- To provide a fundamental exposure to students on the basic concepts of a company
- To enable the students to learn about the functioning of a company

Syllabus

Objectives

1. To provide a fundamental exposure to students on the basic concepts of a company.
2. To enable the students to learn about the functioning of a company.

Unit I: Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement. **(5 hours)**

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities. **(7 hours)**

Unit III: Essentials of valid Meeting – Notice – Quorum –Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes. **(13 hours)**

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting. **(15 hours)**

Unit V: Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors **(5 hours)**

***As per the Companies Act 2013 (45 hours)**

Text Books

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi.
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Reference Books

1. PrashantaK.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
2. V.K.Acharya&P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.

II B. COM (III SEMESTER) – UNDER CBCS PART III – ALLIED III

COMPANY ORGANISATION

Course Calendar

Hour	Class Schedule
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allotment	
	Odd Semester Begin on 16.06.2017
1-L1	Unit I: Formation of Companies
2-L2	Promotion
3- L3	Incorporation
4-L4	Capital Subscription
5-L5	Commencement of company
6-L6	Memorandum
7-L7	Articles
8-L8	Prospectus
9-L9	Statement In lieu
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Unit II: Company Management
12-L11	Share Holders Meaning and their appointments&Duties
13-L12	Share Holders Rights & Liabilities
14-L13	Directors Meaning and their appointments & Duties
15-L14	Directors Rights & Liabilities
16-L15	Managing Directors Meaningand their appointments & Duties
17-L16	Managing Directors Rights & Liabilities
18-L17	Manager Meaningand their appointments & Duties
19-L18	Manager Rights & Liabilities
20-L19	Secretary Meaning and their appointments & Duties
21-L20	Secretary Rights & Liabilities
22-L21	Auditor Meaning and their appointments & Duties
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Auditor Rights & Liabilities
25-L24	Unit III: Essentials of valid Meeting
26-IT-1	Internal Test-I
27-L25	Notice
28-L26	Quorum
29-L27	Agenda
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Chairman Meaning
32- L30	Chairman Powers & Duties
33- L31	Motion &Sense of the Meeting (Voting & Poll)
34-P2	College level meeting/Cell function
35- L32	Proxy
36- L33	Resolution of Meeting
37- L34	Adjournment of Meeting
38- L35	Minutes of Meeting
39- L36	Unit IV: Kinds of Meeting
40- L37	Meeting of Share holders
41- L38	Meeting of Share holders

42- L39	Statutory Meeting
43- L40	Statutory Meeting
44- L41	Statutory Report
45- L42	Statutory Report
46- L43	Annual General Meeting
47- L44	Annual General Meeting
48- L45	Extra-Ordinary General Meeting
49- L46	Extra-Ordinary General Meeting
50- L47	Class Meeting
51- P3	Department Seminar
52- L48	Meeting of Debenture holders
53- L49	Meeting of Debenture holders
54- L50	Meeting of Creditors
55- L51	Meeting of Creditors
56-L52	Winding up of a Company
	Internal Test II begins
57-L53	Kinds of Winding up
58-L54	Compulsory of Winding up
59-IT-II	Internal Test-II
60- L55	Compulsory of Winding up
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Voluntary of Winding up
63- L58	Types of Voluntary Winding up
64- L59	Members Voluntary Winding up
65- L60	Members Voluntary Winding up
66- L61	Creditors Voluntary Winding up
67- L62	Creditors Voluntary Winding up
68- L63	Winding up Subject to the Supervision of the Court.
69- L64	Winding up Subject to the Supervision of the Court.
70- L65	Liquidator's Powers & Duties
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision

84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Company OrganisationSACO31>”
CO1	Identify and discuss the impact of global issues on organisation business opportunities by using environment
CO2	Companies that engage in organisational development commit to continually improving their business and offerings
CO3	To educate the students to know the type of meeting conducted in the company
CO4	To educate the students to know the different business polices
CO5	To explanation to the students to involvement of stock market in current scenario
CO6	To learn about demat (de materialisation)account process

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Communication
Course Code	JSCO3A
Class	II year (2017-2018)
Semester	Odd
Staff Name	R.Allwin Nirmal Singh
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To learn about business communication
- To learning job related interview.

Syllabus

UNIT-1INTRODUCTION Nature and importance of communication – types of communication (verbal & non verbal) – forms of communication – barriers to communication.

Unit-2 **Business correspondence**Letter writing – principles of letter writing- quotations- orders-tenders- sales letters – claims and adjustment letters- credit and collection letter.

Unit-3**Job related communication** Letter of application – drafting the application- elements of structure of application – resume preparation.

Unit-4**Attending the interviews**Types of interviews- preparation for attending the interview- before and during the interview- interview process- tips for successful interview.

Unit-5**Technology and business communication**Role and effectiveness of technology in business communication- email. Text, messaging, instant messaging- modern techniques like video conferencing, social networking- strategic importance of E-Communication.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 16.06.2017
1-L1	Nature and importance of communication
2-L2	Types of communication
3- L3	Verbal & non verbal
4-L4	Forms of communication
5-L5	Barriers to communication
6-L6	Letter writing
7-L7	Principles of letter writing
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Quotations
10- L9	Orders
11-L10	Tenders
12-L11	Sales letters
13-L12	Claims letter
14-L13	Adjustment letters
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Credit letter
17-IT-1	Internal Test-I
18-L16	Collection letter
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Letter of application
21- L19	drafting the application
22- P2	College level meeting/Cell function
23-L20	Elements of structure of application
24-L21	Resume preparation.
25-L22	Types of interviews
26-L23	Preparation for attending the interview
27-L24	Before and during the interview
28-L25	Interview process
29-L26	Tips for successful interview
30-L27	Technology and business communication
31-L28	Role
32-L29	Effectiveness of technology in business communication
33-L30	Email. Text, messaging
34- P3	Department Seminar
35-L31	Instant messaging
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Modern techniques like video conferencing
38- IT-II	Internal Test-II
39-L34	How to connect video conference

40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Video conference advantages and disadvantages
42- L37	Social networking
43- L38	Application of social network
44- P4	College level meeting/ function
45-L39	Strategic importance of E-Communication.
46-L40	Electronic communication
47-L41	Advantages and disadvantages of communication
48-L42	Significance of communication
49-L43	Interview methods
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Revision
52- L46	Revision
53-IT-III	Internal Test-III
54-L47	Revision
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Feedback of the Course, analysis and report preparation
60-L50	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Business Communication>”
CO1	To make effective and impressive communication
CO2	2. To make communication in ethical manner
CO3	. Capable to make persuasive digital communication
CO4	Capable to make abstract & summaries of proposals.
CO5	Better presentation and communication using proper body language

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
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Course Name	Advanced Financial Accounting - I
Course Code	JMCO31
Class	II year
Semester	Odd
Staff Name	RSD.Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Instalment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property

Syllabus

Unit I: Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .(22 hours) **Unit II: Contract Account** – Completed contracts and incomplete contracts – Farm Accounting. (15 hours) **Unit III: Hire purchase and Installment system** – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. (21 hours) **Unit IV: Royalty Account** – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. (14 hours) **Unit V: Insolvency accounts** – Insolvency of an individual – Statement of Affairs – Deficiency Account (18 hours) (90 hours) **Text Books**

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. Dr.M.A. Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand& Co., New Delhi.
3. R.S.N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accounting, S. Chand & Company Ltd., New Delhi

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 16.06.2017
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch's
6	Features of branch's
7	Debtors system
8	Debtors system Problem
9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction
21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I
28	Test Paper distribution and result analysis
29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract
33	Complete Contract
34	Complete Contract
35	Incomplete Contract problem
36	Incomplete Contract problem

37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem
48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession
57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance
65	Minimum rent
66	Short Working
67	Types of Recoupment
68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems
74	Calculation of Royalty Account Problems
75	Calculation of Royalty Account Problems

76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN2017-2018

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	JMCO 32 – CORE 6
Class	II year 2017-2018
Semester	Odd
Staff Name	Dr. J.Kamala Juliet Isaac
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs	

College Meetings-2 Hrs

Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)

Objectives

1. To provide the basic knowledge of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

Syllabus- Business Statistics

Unit I: Introduction- Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - Primary and secondary data – Techniques – Census method and sampling method–Methods of sampling. Classification and tabulation of data –Diagrammatic and graphic presentation of data.(**6 hours**)

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean -Harmonic Mean. (**25 hours**)

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness. (**14 hours**)

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method. (**10 hours**)

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square. (**20 hours**)

Text Books

1. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
2. R.S.N. Pillai&Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester Begin on 16.06.2017
2	Statistics: Definition, Importance, Applications, Limitations
3	Planning and designing statistical survey, execution of survey

4	Collection of data- Primary & Secondary data, Collecting primary data - method
5	Secondary data- sources of secondary data. Census vs sampling
6	Sampling method – classification and tabulation of data
7	Diagrammatic And graphical presentation of data
8	Mean – meaning and calculation of mean, Individual observation, discrete series
9	Mean – continuous series, short cut method etc.
10	Median – Individual observation & discrete series
11	Median – Continuous series & open ended class
12	Quartile - Individual observation, discrete series and Continuous series
13	Decile- Individual observation, discrete series & Continuous series
14	Percentile- Individual observation, discrete series & Continuous series
15	Mode –Individual observation& discrete series
16	Mode –Continuous series
17	Mode – Continuous series
18	Mode – grouping & analysis table
19	Mean, Median & Mode Advanced problems
20	Mean, Median & Mode Advanced problems
21	Mean, Median & Mode Advanced problems
22	Geometric Mean - Individual observation, discrete series& continuous series
23	Harmonic Mean - Individual observation, discrete series & continuous series
24	Application of Geometric Mean& Harmonic Mean
25	Dispersion – Absolute measure & relative measure, Range & coefficient of range
26	Quartile deviation & coefficient of Quartile deviation
27	Mean deviation about mean&coefficient of Mean deviation
28	Mean deviation about median&coefficient of Mean deviation
29	Standard deviation - Individual observation & discrete series
30	Standard deviation - continuous series
31	Coefficient of variation
32	Skewness – Karl Pearson’s coefficient of Skewness
33	Skewness – Bowley’s coefficient of Skewness
34	Skewness –Advanced problems
35	Skewness –Advanced problems
36	Correlation – meaning, types.
37	Correlation – Karl Pearson’s coefficient of Correlation
38	Correlation – Karl Pearson’s coefficient of Correlation
39	Correlation – Karl Pearson’s coefficient of Correlation
40	Correlation – Spearman’s rank Correlation
41	Correlation – Spearman’s rank Correlation
42	Correlation – concurrent deviation method
43	Regression analysis – meaning, uses, correlation Vs regression
44	Regression analysis – regression equations, least square method
45	Regression analysis – regression equations, least square method
46	Deviation taken from actual mean and assumed mean
47	Deviation taken from actual mean and assumed mean
48	Indexed numbers – meaning, types, problems etc.,
49	Methods – unweighted Index number – Simple aggregative method
50	Methods – unweighted Index number – Simple Average of Relatives
51	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
52	Method – Dorbish and Bowley’s Method, Fishers Ideal Method

53	Method – Marshall – Edgeworth Method, Kelly’s Method
54	Weighted Average of relatives method
55	Quantity or Volume Index number, Value Index number
56	Test of Adequacy – Time Reversal Test and Factor Reversal Test
57	Test of Adequacy – Time Reversal Test and Factor Reversal Test
58	Chain Index Number
59	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
60	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
61	Time series - meaning, importance & components of time series
62	Measurement of trend – graphic method & semi average method
63	Measurement of trend – moving average method
64	Measurement of trend – moving average method
65	Measurement of trend – method of least square
66	Measurement of trend – method of least square
67	Measurement of Seasonal variation – Simple average method
	Internal Test III begins
68	Measurement of Seasonal variation – Simple average method
69	Probability – Important terms in Probability
70	Test Paper distribution and result analysis
71	Addition theorem and the multiplication Theorem
72	Addition theorem and the multiplication Theorem
73	Bayes theorem
74	Model Test
75	Last Working day on 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Business Statistics>”
CO1	1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)

CO2	2. Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
CO3	3. Student will able to interpret the meaning of the calculated statistical indicators
CO4	4. Student will able to choose a statistical method for solving practical problems
CO5	5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
CO6	6. Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques

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St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Banking
Course Code	JMCO23-Core-VII (Part-III)
Class	Second Year (2017-2018)
Semester	III
Staff Name	Mr.R.AllwinNirmal Singh
Credits	4
Hours Per Week	6/wk
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

1. To create an idea of modern banking
2. To familiarise the students with the banking activities

II B. COM (III SEMESTER) – UNDER CBCS PART III – MAJOR CORE -7 BANKING

Unit I: Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration. (20 hours)

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks. (10 hours)

Unit III: Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & purchasing and discounting of bills. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation. (20hours)

Unit IV: Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS. (10 hours)

Unit V: Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control. (15 hours) (75 hours)

Text Books

1. K.C.Sherlekar, Banking Theory Law and Practice, Himalaya Publishing House.
2. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

Reference Books

1. S.N.Lal, Banking Theory Law and Practice.
2. M.C.Tannen , Banking Theory Law and Practice. LexixNexixVutterworth, Nagpoor.
3. S.S.Gulshan and GulshanK.Kapoor, Banking Theory Law and Practice.

4. S. Guruswamy, Banking Theory Law and Practice –3 rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

Course Calendar

Hours Allotment	Class Schedule
1.	Odd Semester begin on 16.06.2017
2.	Unit –I Banker and Customer-
3.	Relationship between banker and customer
4.	General & Special relationship
5.	Rights of the banker
6.	Negotiable instruments
7.	Promissory note Meaning & Features
8.	Bill of exchange Meaning & Features
9.	Cheque Meaning & Features
10.	Proper Drawing of the cheque
11.	Welcoming of First year and Inauguration of Commerce Association
12.	Crossing (Definition & Types)
13.	Endorsement (Definition & Kinds)
14.	Material alteration.
15.	Unit II Banking System
16.	Indigenous Bankers
17.	Commercial Banks
18.	Co-Operative Banks
19.	Land development Banks
20.	Internal Test-I
21.	Test Paper distribution and result analysis
22.	Industrial Development Banks
23.	NABARD
24.	EXIM Banks
25.	Foreign Exchange Banks
26.	Unit III Traditional Banking
27.	Receiving Deposits
28.	General Precautions
29.	Kinds of deposits
30.	Importance schemes of Fixed deposit
31.	Current
32.	Saving
33.	Recurring & Others.
34.	Lending Loans & Advances
35.	Principles of sound lending
36.	forms of advances
37.	Loan , Cash Credit
38.	Over draft
39.	Purchasing and discounting of bills.

40.	Mode of charging security
41.	Lien
42.	Pledge
43.	Mortgage
44.	Assignment & hypothecation
45.	Internal Test-II
46.	Test Paper distribution and result analysis
47.	Unit IV Modernised Banking
48.	Core banking
49.	Home banking
50.	Retail banking
51.	Internet banking
52.	Online banking
53.	Offline banking
54.	Mobile banking
55.	Electronic Funds Transfer
56.	ATM and Debit Card
57.	Smart Card
58.	Credit Card
59.	E-Cash
60.	Swift
61.	RTGS
62.	Various E-payments
63.	Various E-payments
64.	Various E-payments
65.	Cyber Crime & IT Act 2000
66.	Cyber Crime & IT Act 2000
67.	Revision
68.	Revision
69.	Revision
70.	Internal Test-III
71.	Test Paper distribution and result analysis
72.	Unit V Introduction to Reserve Bank of India
73.	Role of RBI in economic development in India
74.	Functions of Reserve Bank of India
75.	Methods of Credit Control.
76.	Debate on currency note issues
77.	Debate on Monetary benefits of Commercial Bank
78.	SLR
79.	CRR
80.	Fixation of interest rate policy of different types of loan to commercial bank
81.	Fixation of interest rate policy of different types of loan to commercial bank
82.	Debate on Demotisation
83.	Debate on RBI policy
84.	Revision

85.	Revision
86.	Revision
87.	Revision
88.	Revision
89.	Model Test
90.	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Modern Banking>”
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

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- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Economic for competitive exam
Course Code	JNEC31
Class	II year (2017-2018)
Semester	Odd
Staff Name	Mrs.Sornamari
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To Create an Idea competitive examination
- To Familiarise the Students with the economics

Syllabus

Economics for Competitive Examinations

Objective

To equip Students with the knowledge of Economics for Competitive examinations.

Unit-I Introduction to economics

Meaning and scope of economics – basic concepts in Economics – Human wants – Goods – Utility – Value – Price – Income – Wealth – Welfare – Market – Cost – revenue.

Unit – II Consumption

Meaning of the terms – Consumer – Consumption – Utility maximization – Law of diminishing Marginal Utility – Law of Demand – Law of Equimarginal Utility – the Concept of consumer’s Surplus.

Unit – III Production and Distribution

Meaning of the terms – Producer – Production – Factors of Production – Law of returns meaning of the terms – Rent, Wages, Interest, and Profit.

Unit – IV Product Pricing

Perfect competition – Imperfect competition – Monopoly.

Unit – V Investment

Meaning of the term investment – Investment Opportunities in shares, Bank Deposits, Real estates. Small Savings schemes, Insurance Schemes, Investment in Companies and Investment in gold.

Reference

- 6. Micro Economics - M.L. Seth
- 7. Principles of Economics - K.P.M. Sundaram

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 16.06.2017
1-L1	Meaning and scope of economics – basic concepts in Economics – Human wants
2-L2	Goods – Utility – Value – Price Income – Wealth – Welfare – Market – Cost – revenue
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Meaning of the terms – Consumer – Consumption Utility maximization
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Law of diminishing Marginal Utility – Law of Demand Law of Equimarginal Utility
9-L7	The Concept of consumer’s Surplus - Meaning of the terms – Producer Production –
10-P2	College level meeting/Cell function
11-L8	Factors of Production – Law of returns meaning of the terms – Rent, Wages,
12-L9	Interest, and Profit Perfect competition Imperfect competition
13-P3	Department Seminar
14-L10	Monopoly Meaning of the term investment
15-L11	Investment Opportunities in shares Bank Deposits, Real estates
16-L12	Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II

18-L13	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Small Savings schemes Insurance Schemes,
20- P2	College level meeting/ function
21-L15	Investment in Companies.
22-L16	Investment in gold
23- L17	Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Economic for competitive Exam>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

Blended Learning

: using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch-II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Economics
Course Code	SACO11(Allied-I)
Class	First Year (2017-2018)
Semester	I
Staff Name	Mrs. Sornamari
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

**I B. COM (I SEMESTER) – UNDER CBCS
PART-III - ALLIED
BUSINESS ECONOMICS**

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II

Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 16.06.2017

2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Bridge course
8	Meaning of Economics
9	Meaning of Business
10	Over view presentation of Economics
11	How it is useful to business
12	Significance of business economics
13	Welcome of the first year
14	Introduction about Business Economics
15	Unit – I Subject Matter of Economics
16	Definition of Economics :Wealth
17	Definition of Economics :Wealth
18	Definition of Economics :Welfare
19	Definition of Economics :Welfare
20	Definition of Economics :Scarcity
21	Definition of Economics :Scarcity
22	Meaning of Economics
23	Concepts and Importance of Economics
24	Types of Goods
25	Law of Diminishing Utility
26	Law of Diminishing Utility
27	Law of Diminishing Utility
28	Consumer Surplus
29	Consumer Surplus
30	Consumer Surplus
31	Internal Test-I
32	Test Paper distribution and result analysis
33	Internal Question Assignment
34	Unit – II Introduction about Demand Analysis
35	Meaning of Demand Analysis
36	Kinds of Demand Analysis
37	Law of Demand Analysis
38	Determination of Demand Analysis
39	Elasticity of Demand Analysis
40	Price Elasticity of Demand Analysis
41	Cross Elasticity of Demand Analysis
42	Types and Method Measuring Elasticity
43	Demand Forecasting
44	Production Analysis
45	Unit – III Meaning of Production
46	Factors of Production

47	Functions of Production
48	Law of returns
49	Law of variable
50	Proportion
51	Returns to Scale
52	Economics and Dis Economics
53	Cost of Production
54	Short Run and Long Run
55	Internal Test-II
56	Test Paper distribution and result analysis
57	Internal Question Assignment
58	Internal Question Assignment
59	Cost Curve
60	Optimum Firm
61	Unit – IV Introduction to Pricing
62	Meaning of Pricing
63	Definition of Pricing & Pricing of Product
64	Perfect Competition
65	Oligopoly
66	Imperfect Competition
67	Pricing Policy
68	Objective of Pricing
69	Factors influencing Pricing Policy
70	Pricing of New Products
71	Internal Test-III
72	Test Paper distribution and result analysis
73	Internal Question Assignment
74	Internal Question Assignment
75	Profit analysis
76	Functions of profit
77	Profit policy
78	Break even analysis
79	Break even Chart
80	Break Even Point
81	Assumptions & Limitations
82	Profit Forecasting Method
83	Revision
84	Revision
85	Revision
86	Revision
87	Revision
88	Revision
89	Model Test
90	Last working Day 6.11.2017

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Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai
Department of Commerce-Batch-II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Environmental Studies
Course Code	SEVS11-Common (Part-IV)
Class	First Year (2017-2018)
Semester	I
Staff Name	Dr.S.Dani Roman Singh
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

***Students should know the environmental issues and challenges in the society**

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems:

- a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management.
- c) Mineral resources: Use and exploitation, environmental effects.
- d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
- e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources.
- f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMS

- a) Forest Ecosystem
- b) Grassland Ecosystem
- c) Desert ecosystem
- d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries)

Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids. **UNIT III: BIODIVERSITY AND ITS CONSERVATION** Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT IV: ENVIRONMENTAL POLLUTION Definition- Causes, effects and control measures of:-a) Air Pollution b) Water Pollution c) Soil Pollution

d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster Management: Floods, earthquake, cyclone and landslides. **UNIT V: SOCIAL ISSUES AND**

THE ENVIRONMENT Climatic change, global warming, acid rain, ozone depletion.

Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights

REFERENCES:

1. G.S. Vijayalakshmi, A.G. Murugesan and N. Sukumaran. 2006. Basics of

Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli , pp.160.

2. Agarwal. K.C. 2001.Environmental Biology, Nidi Publications Limited, Bikaner.

3. A.K.De. 1999. Environmental Chemistry, Wiley Eastern Limited, India.

4. Jadhav,H. and Bhosale, V.M.1995. Environmental Protection and Laws, Himalaya Publishing House, Delhi. pp284. 5. Odum, E.P.1971. Fundamentals of Ecology, W.B.Saunders Co., USA.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 16.06.2017
1-L1	Unit-I Introduction and nature of environmental studies
2-L2	Definition and scope of EVS
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Types of resources
5-L4	Unit-II Introduction to Eco system
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Classification of ECO system
9-L7	Relationship between ECO system and Humanities
10-P2	College level meeting/Cell function
11-L8	Unit-III Bio Diversity
12-L9	Various level of bio diversity
13-P3	Department Seminar
14-L10	Various level of bio diversity
15-L11	Bio diversity in India
16-L12	Unit-IV Environmental pollution
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Causes , types and effects of environmental pollution
19-L14	Hot spots and treats to bio diversity
20- P2	College level meeting/ function
21-L15	Unit-IV Environmental pollution
22-L16	Causes , types and effects of environmental pollution
23- L17	Solid waste management and disaster management
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
26-MT	Unit-V introduction to social issues and the environment
27-MT	Various acts for the environment protection

28-MT	Population explosion and human rights
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	SMCO11-Core-II (Part-III)
Class	First Year (2017-2018)
Semester	I
Staff Name	R.Allwin Nirmal Singh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

1. To acquire conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

**I B. COM (I SEMESTER) – UNDER CBCS
PART III – MAJOR CORE -IFINANCIAL ACCOUNTING I**

Unit I 15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations – Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II

10hours

Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III

15 hours

Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV

10hours

Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V

10hours

Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand&Company Ltd., New Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 16.06.2017
2	Bridge Course
3	Bridge Course

4	Bridge Course
5	Bridge Course
6	Definition-meaning, function of accounting
7	Branches of accounting, advantages and limitations of accounting
8	Book keeping and accounting users of accounting information
9	Welcoming of First year and Inauguration of Commerce Association
10	Accounting principles and concepts
11	Accounting conventions, classification of accounts
12	Double entry system of accounting , golden principles of accounting
13	Recording of transactions journal
14	Preparation of ledger accounts
15	Preparations of trial balance
16	advanced of problems in journal, ledger and trial balance
17	Advanced of problems in journal, ledger and trial balance
18	Subsidiary books
19	Subsidiary books
20	Final accounts capital and revenue simple problems
21	Final accounts capital amd revenue simple problems
22	Final accounts adjustments
23	Closing entries transfer entries
24	Adjusting entries
25	Final accounts –adjustments
26	Final accounts –adjustments
27	Internal Test-I
28	Bank reconciliation statement may causes favorable balances and unfavorable balances
29	Test Paper distribution and result analysis
30	Problems
31	problems
32	problems
33	problems

34	Rectification of errors. Types of errors
35	Rectification of errors- before preparation of TB
36	Rectification of errors after preparation of TB
37	Rectification of errors- after preparation of TB
38	Rectification of errors-after preparation of TB
39	Rectification of errors-after preparation of TB
40	Bill of exchange- meaning, features, advantages
41	Types of bill of exchange , billing exchange
42	Important terms the bill of exchange
43	Recording of bills transactions
44	Dishonor of bill retiring a bill, renewal
45	Dishonor of bill retiring a bill, renewal
46	Insolvency of acceptance
47	Accommodation bills-simple problem
48	Internal Test-II
49	Accommodation bills-advance problems
50	Accommodation bills- insolvency—one more
51	Test Paper distribution and result analysis
52	Depreciation- meaning, causes, types
53	Straight line method-simple problems
54	Straight line method-advance problems
55	Written down value method-simple problems
56	Written down value method-advanced problems
57	Annuity method
58	Work out
59	Single entry method- meaning ,features,
60	Calculation of profit-network method
61	Statement of affairs VS balance sheet, preparation of statement of affairs.
62	Advance problem
63	Advance problem

64	Conversion method,
65	Internal Test-III
66	Conversion method-simple problem
67	Conversion method-simple problem
68	Test Paper distribution and result analysis
69	Conversion method-simple problem
70	Conversion method-simple problem
71	Revision
72	Revision
73	Revision
74	Model Test
75	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	To know bookkeeping and accounting
CO2	Maintain the financial statements of a business entity.
CO3	To record the basic journal entries.
CO4	Memorize how to calculate depreciation by applying various methods.
CO5	Rectify errors in accounts.
CO6	Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored
CO7	Differentiate Trade bills from Accommodation Bills
CO8	Distinguish between Single Entry and Double Entry
CO9	Know the ascertainment of profit under Single Entry system.

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- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Organisation
Course Code	SMCO12-Core-I(Part-III)
Class	First Year (2017-2018)
Semester	I
Staff Name	RSD.Arockia Mary
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester	

Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017)
Model Test,3 Hrs (19.10.2017)
Department Meeting : 2 Hrs
Mentoring: 5 Hrs
College Meetings: 2 Hrs
Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)

Course Objectives

- 1 . To understand business and its role in society
2. To enable the student to undertake business activities.

I B. COM (I SEMESTER) – UNDER CBCS PART III – MAJOR CORE -2BUSINESS ORGANISATION

Objectives Total 60 hours

Unit I

14 hours

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system- Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

12 hours

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company- Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III

10 hours

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV

12 hours

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages- Features- Impact of Multinational Companies in India.

Unit V

12 hours

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.

3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, HimalayaPublications, 2010.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 16.06.2017
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Welcoming of First year and Inauguration of Commerce Association
8	Unit –I Introduction to Business Organisation
9	Meaning and Concept of Business Organisation
10	Economic and Non Economic Activity
11	Profession and Employment
12	Meaning of Business
13	Characteristics of Business
14	Distinguished from Business and Employment
15	Scope of Business
16	Objectives of Business
17	Functions of Business
18	Essentials for the Successful Business in the Modern World
19	Unit –II Business Ownership and Size
20	Business Size
21	Form of Business Organisation
22	Sole Trader ship
23	Joint Hindu Family
24	Partnership Firm
25	Joint Stock Company
26	Public and Private Co-Operative Organisation
27	Internal Test-I
28	Characteristics of Business Ownership
29	Test Paper distribution and result analysis
30	Merits and Demerits of Business Ownership
31	Unit – III Company Organisation
32	Promotion of Business Enterprises
33	Types of Promoters
34	Problems with Promotions
35	Formation of Company
36	Incorporation of Company Organisation
37	Subscriptions and Commencement of Business
38	Important Documents used in the Formation of Company

39	Memorandum of Association
40	Articles of Association
41	Prospectus, Brief Description about Winding up of the Company
42	Unit – IV Village and Small Industry
43	Internal Test-II
44	VSI Sector – Definition and Meaning
45	Test Paper distribution and result analysis
46	Importance and Advantages of VSI
47	Marketing and VSI Sector
48	Development of VSI under the Plan
49	Promotional Measures
50	KVIC and its Workings
51	Unit – V Multinational Corporations
52	Definition and Meaning
53	Organisational Models
54	Dominance of MNC's
55	MNC's and International Trade
56	Merits & Demerits of MNC's
57	Perspectives of MNC's
58	Internal Test-II
59	Code of Conduct
60	MNC'S Impact in Economy
	Test Paper distribution and result analysis
61	Merits of MNCs
62	Demerits of MNCs
63	Perspectives of MNCs
64	Code of Conduct of MNCs
65	MNC in India
66	LPG in 1992
67	Privatisation
68	Globalisation
69	Libralisation
70	Revision
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last working Day 6.11.2017

Course Outcomes

Learning Outcomes	COs of the course “<Business Organisation>”
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CO1	Understand the scope of Business, and its importance.
CO2	Describe the Social Responsibility of Business towards the society
CO3	Explain business ethics as an integral part of every business organization
CO4	Identify different forms of business organizations viz; Sole Proprietorship, Partnership,
CO5	Joint Hindu Family Business & Co-operative Organizations.
CO6	Understand a Joint Stock Company and various formalities to promote a Company
CO7	Identify the various vital documents of a company
CO8	Understand about the Co operative movement in India
CO9	Understand about the Multinational Company

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -II
Course Code	JMCO6A
Class	III year (2018-2019)
Semester	Even
Staff Name	Dr.S.Dani Roman Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

1. To provide knowledge about Assessment of individual, firm and tax returns

Syllabus

UG-Colleges/Part-III (B.Com) Semester-VI/ppr.no.34/ Major Elective-3(A) INCOME TAX, LAW AND PRACTICE II

Unit I: Income under the head- other sources – Computation – Problems.

Unit II: Set off and carry forward of losses. Deduction from Gross total Income- Problems Unit III: Procedures for Assessment – Returns – Types of returns – Types of Assessment – Tax Deducted at source.

Unit IV: Assessment of Individual – Problems including computation of tax.

Unit V: Assessment of firm – Problems including Section 40(b) application.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice .
3. A.Murthy, Income Tax Law and Practice Assessment Year 2015-16, - 3rd Edition, Vijay Nicole Imprints Private Limited..

Course Calendar

Hour allotment	Class Schedule
	Even Semester begin on 03.12.2018
1-L1	Unit I: Income under the head- other sources
2-L2	Specific income chargeable under this head of income
3- L3	Dividends, accumulated profits and taxation of dividends
4-L4	Security and its kinds
5-L5	Deductions allowable under the head income from other sources
6-L6	Computation of taxable income from other sources simple problem
7-L7	Computation of taxable income from other sources simple problem
8-L8	Computation of taxable income from other sources simple problem
9-L9	Computation of taxable income from other sources simple problem
10-P1	Computation of taxable income from other sources simple problem
11-L10	Computation of taxable income from other sources simple problem
12-L11	Computation of taxable income from other sources simple problem
13-L12	Unit II: Set off and carry forward of losses
14-L13	Meaning of Set off and carry forward of losses
15-L14	Carry- forward and set-off of losses
16-L15	Treatment of carried forward losses of certain assessee
17-L16	Order of set-off
18-L17	Computation of gross total income simple problem
19-L18	Computation of gross total income simple problem
20-L19	Computation of gross total income simple problem
21-L20	Computation of gross total income simple problem
22-L21	Computation of gross total income simple problem
23-L22	Computation of gross total income simple problem
	Computation of gross total income simple problem
24-L23	Internal Test I begins
25-L24	Provision governing the set-off of losses
26-IT-1	Internal Test-I
27-L25	Unit III: Procedures for Assessment
28-L26	Meaning of Returns
29-L27	Types of returns
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Types of Assessment
32- L30	Tax Deducted at source.
33- L31	Computation of Tax Deductible at source from salary
	Computation of Amount of Tax to be Deducted at source
34-P2	College level meeting/Cell function
35- L32	Unit IV: Verification of liabilities
36- L33	Rates of Income Tax Meaning
37- L34	Rebate of Income Tax
38- L35	Alternate minimum Tax on persons other than a company
39- L36	Computation of Tax liability of individuals simple problem

40- L37	Class Test
41- L38	Computation of Total Income and Gross Liability
42- L39	Computation of Total Income and Tax Liability
43- L40	Computation of Total Income and Gross Liability Simple Problem
44- L41	Computation of Total Income and Tax Liability Simple Problem
45- L42	Computation of Total Income and Tax Liability Simple Problem
46- L43	Computation of Total Income and Tax Liability Simple Problem
47- L44	Computation of Total Income and Tax Liability Simple Problem
48- L45	Computation of Total Income and Tax Liability Simple Problem
49- L46	Class Test
50- L47	Computation of Total Income and Tax Liability Simple Problem
51- P3	Department Seminar
52- L48	Computation of Total Income and Tax Liability Simple Problem
53- L49	Class Test
54- L50	Computation of Total Income and Gross Liability Simple Problem
55- L51	Computation of Total Income and Net Tax Liability
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit V -Assessment of Firms
58-L54	Meaning of Partnership and Partner
59-IT-II	Internal Test-II
60- L55	Computation of firm's income
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Adjustment of profit & loss account
63- L58	Treatment of firm's losses
64- L59	Computation of book profit
65- L60	Alternate minimum tax
66- L61	Computation of total income of the firm simple problem
67- L62	Computation of total income of the firm simple problem
68- L63	Computation of total income of the firm simple problem
69- L64	Computation of total income of the firm simple problem
70- L65	Computation of total income of the firm simple problem
71- L66	Computation of total income of the firm simple problem
72- L67	Computation of tax liability simple problem
73- L68	Computation of tax liability simple problem
74-P4	College level meeting/ function
75- L69	Computation of tax liability simple problem
76- L70	Computation of tax liability simple problem
77- L71	Computation of tax liability simple problem
78- L72	Computation of tax liability simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Computation of tax liability simple problem
81- L75	Computation of tax liability simple problem

82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Computation of tax liability simple problem
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Income tax law and practice>”
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	• Understand the concept of exempted incomes.
CO3	• Understand the provisions of agricultural income
CO4	• Calculate Residential status of a person.
CO5	• Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	the income tax of individuals
CO7	• Compute the income under the head “Income from Salary”
CO8	• Compute income under the head “Income from House Property”
CO9	• Compute income under the head “Income from Business or Profession”

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting- II
Course Code	JMCO61
Class	III year (2018-2019)
Semester	Odd
Staff Name	Dr.G.Koil Samuel
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- 1. To know the preparation of liquidator's final statement of accounts.
- 2. To prepare the final accounts of banking company in a schedule form
- 3. To train the students to prepare final accounts under double account system.

Syllabus

Corporate Accounting-II

Unit I:Introduction- Liquidator’s final statement of accounts. (13hours)

Unit II: Holding companies-minority interest – capital profits cost of control or goodwill - Preparation of Consolidated balance sheet.

Unit III: Accounts of Banking Companies –format of balance sheet and profit and loss account as per 29 of banking regulation Act

Unit IV: Double Account System- meaning differences between double account and single account system- difference between Double account- and double entry system- preparation of final Accounts base disposal of surplus calculation of reasonable return – replacement of assets

Unit V Accounting ratios- responsibility accounts- human resource accounting

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand &Sons, New Delhi.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. P.C.Tulsian, Corporate Accounting, Tata McGraw Hill Companies.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin 03.12.2018
1-L1	Unit I:Introduction- Liquidator’s final statement of accounts.
2-L2	Meaning and definition of liquidation
3- L3	Importance of liquidation
4-L4	Types of liquation
5-L5	Meaning of winding up of the companies
6-L6	Compulsory winding up of the companies
7-L7	Accounting treatment of compulsory winding up
8-L8	Voluntary winding up of the company
9-L9	Accounting treatment of the voluntary winding up
10-P1	Commerce Association Meet
11-L10	Format of liquidator final account
12-L11	Differences between liquidator’s final statement and final Account
13-L12	Simple problems
14-L13	Unit II: Holding companies-
15-L14	Meaning and definition of holding company and subsidiary company
16-L15	Term of holding company
17-L16	Distinguish between Holding company and subsidiary company

18-L17	Important profits of Holding and subsidiary company
19-L18	Capital profit
20-L19	Revenue profit
21-L20	Revenue profit
22-L21	Minority interest meaning and term of minority and specimen form of minority
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple calculation of minority interest
25-L24	Capital profits cost of control or goodwill
26-IT-1	Internal Test-I
27-L25	Define Goodwill , general reserve, etc
28-L26	Preparation of Consolidated balance sheet.
29-L27	Simple problem
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: Accounts of Banking Companies –Meaning and definition of Banking companies
32- L30	Preparation of different schedule
33- L31	Explanation regarding the profit and loss account
34-P2	College level meeting/Cell function
35- L32	Explanation regarding the profit and loss account
36- L33	Schedule 13-16
37- L34	Explanation regarding the preparation of Balance sheet
38- L35	Schedule 1 to 5
39- L36	Schedule 6- 12
40- L37	format of balance sheet and profit and loss account as per 29 of banking regulation Act
41- L38	Simple problem on profit and loss account
42- L39	Simple problem on balance sheet only
43- L40	Simple problem of the preparation of the balance sheet in banking regulation Act
44- L41	Unit IV: Double Account System- meaning
45- L42	Differences between double account and single account system
46- L43	Difference between Double account- and double entry system-
47- L44	Preparation of final Accounts base disposal of surplus
48- L45	Calculation of reasonable return
49- L46	Replacement of assets
50- L47	Different types of accounting ratios
51- P3	Department Seminar
52- L48	Profitability ratios
53- L49	Solvency ratio
54- L50	Simple problem
55- L51	Simple problem
56-L52	Simple problem
	Internal Test II begins
57-L53	Advantages and dis advantages
58-L54	Types of responsibility accounting
59-IT-II	Internal Test-II
60- L55	Types of responsibility accounting
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal

62- L57	Responsibility accounts- meaning and definition of responsibility accounting
63- L58	Scope and objective of responsibility accounting
64- L59	Limitation of responsibility accounting
65- L60	Simple problem
66- L61	Simple problem
67- L62	Simple problem
68- L63	Human resource accounting Meaning and definition of Human resource accounting
69- L64	Advantages and dis advantages of HRA
70- L65	Methods of valuation of Human resource
71- L66	Process of Human resource accounting
72- L67	Causes of Human resource accounting
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
	CO1 Distinguished between voluntary windup and compulsory windup
	CO2 Calculation of minority interest
	CO3 Valuation of goodwill and types of goodwill
	CO4 Valuation of shares and types of shares
	CO5 Explain responsibility account
	CO6 Human resource account
Experimental Learning	
EL1	Winding up of the company

EL2	Comparison of Liquidators Final Accounts and statement of Accounts
EL3	Type of goodwill is compared with the characteristics of domestic pet

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Management Accounting
Course Code	JMCO62
Class	III year (2018-2019)
Semester	even
Staff Name	Mrs.S.Grace
Credits	6
L. Hours /P. Hours	6 / WK
Total 105 Hrs/Sem	

Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019)
 Model Test-3 Hrs (08.04.2019)
 Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 95 Hrs (5 units; $5 \times 19 = 95$; 19Hrs /unit)

Course Objectives

- To familiarise the students with the basic management accounting concepts and their applications in managerial decision-making

Syllabus

MANAGEMENT ACCOUNTING

Unit I: Management accounting – Meaning – Definition – Nature and Scope – Utility and Limitations – Management accounting Principles – Functions of Management accounting – Tools of Management accounting - Management accounting and Financial accounting – Cost accounting and Management accounting.

Unit II: Financial Statements – Meaning and types of Financial Statements - Analysis and Interpretation of Financial Statements – Types of Financial Statement Analysis – Steps involved in Financial Statement Analysis – Techniques of Financial Statement Analysis – Uses and Limitations of Financial Statement Analysis

Unit III: Ratio Analysis – Meaning of Ratios – Classification of Ratios – Analysis and Interpretation of different Ratios – Profitability Ratios – Coverage Ratios – Turnover Ratios – Financial Ratios – Uses and Limitations of Ratio Analysis.

Unit IV: Fund Flow Analysis – Meaning of Fund Flow Statement – Uses of Fund Flow Statement – Parties interested in Fund Flow Statement – Preparation of Fund Flow Statement – Treatment of provision for Taxation, Proposed Dividend and Depreciation – Statement of Changes in Financial position – Cash Flow Analysis – Meaning of Cash Flow Statement – Preparation of Cash Flow Statement (Simple problems only) – Utility and Limitations of Cash Flow Analysis.

Unit V: Basics of Capital Budgeting – Concepts of Capital Budgeting – Importance of Capital Budgeting – Capital Budgeting Process – Evaluation of Investment proposals – Traditional methods – Pay- back period method – Net Present Value method – Internal Rate of Return method (Simple problems only). i-

Course Calendar

Hour	Class Schedule
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allotment	
	Even Semester Begin on 03.12.2018
1-L1	Management Accounting-Meaning, Definition
2-L2	Nature and scope of management accounting
3- L3	Utility and limitations
4-L4	Management accounting principles
5-L5	Management accounting principles
6-L6	Functions of management accounting
7-L7	Functions of management accounting
8-L8	Tools of management accounting
9-L9	Tools of management accounting
10-P1	Commerce Association Meet
11-L10	Dif. Between management accounting and financial accounting
12-L11	Dif. between cost accounting and management accounting
13-L12	Revision
14-L13	Revision
15-L14	Revision
16-L15	Financial Statements-Meaning, Types of financial statements
17-L16	Types of financial statements Analysis
18-L17	Types of financial statements Analysis
19-L18	Steps involved in Financial statement analysis
20-L19	Steps involved in Financial statement analysis
21-L20	Techniques of Financial statement analysis
22-L21	Techniques of Financial statement analysis
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Techniques of Financial statement analysis
25-L24	Uses and Limitations of financial statement analysis
26-IT-1	Internal Test-I
27-L25	Uses and Limitations of financial statement analysis
28-L26	Uses and Limitations of financial statement analysis
29-L27	Revision
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Revision
32- L30	Revision
33- L31	Ratio Analysis-Meaning and Classification
34-P2	College level meeting/Cell function
35- L32	Classification of Ratio analysis
36- L33	Classification of Ratio analysis
37- L34	Analysis and Interpretation of different ratios
38- L35	Profitability ratios
39- L36	Profitability ratios
40- L37	Coverage ratios
41- L38	Coverage ratios

42- L39	Turnover ratios
43- L40	Turnover ratios
44- L41	Financial ratios
45- L42	Financial ratios
46- L43	Uses and limitations of ratio analysis
47- L44	Revision
48- L45	Revision
49- L46	Fund flow analysis,Meaning and uses and parties involved in FFA
50- L47	Statement of Changes in Working Capital
51- P3	Department Seminar
52- L48	Statement of Changes in Working Capital
53- L49	Statement of Changes in Working Capital
54- L50	Funds from Operations problems
55- L51	Funds from Operations problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Funds from Operations problems
58-L54	Funds from Operations problems
59-IT-II	Internal Test-II
60- L55	Fund flow statement-problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Fund flow statement-problems
63- L58	Fund flow statement-problems
64- L59	Cash flow analysis-Meaning
65- L60	Cash flow statement –problems
66- L61	Cash flow statement –problems
67- L62	Cash flow statement –problems
68- L63	Cash flow statement –problems
69- L64	Cash flow statement –problems
70- L65	Cash flow statement –problems
71- L66	Utility and Limitations of cash flow analysis
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Capital budgeting-meaning, concepts and importance
76- L70	Process of capital budgeting-
77- L71	Evaluation of investment proposals
78- L72	Traditional methods
79- L73	Traditional methods
80- L74	Payback period method-problems
81- L75	Payback period method-problems
82-L76	Net present value method-problem
83- L77	Net present value method-problem
84- L78	Net present value method-problem

85- L79	Profitability Index Method problem
86- L80	Profitability Index Method problem
87- L81	Profitability Index Method problem
88- L82	Internal rate of return methods-problem
89- L83	Internal rate of return methods-problem
90- L84	Internal rate of return methods-problem
91- L85	Multiple Methods
92- L86	Multiple Methods
	Internal Test III begins
93- L87	Revision
94- L88	Revision
95- L89	Allotting portion for Internal Test-III
96- L90	Revision
97- L91	Revision
98- IT-III	Internal Test-III
99- L92	Revision
100- L93	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
101- L94	Revision
102-MT	Model Test
103-MT	Model Test
104-MT	Model test paper distribution and previous year university question paper discussion
105-L-95	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “Management Accountitng”
CO1	Critically analyse and provide recommendations to improve the operations of organisations through the application of management

	accounting techniques
CO2	Demonstrate mastery of costing systems, cost management systems, budgeting systems and performance measurement system.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Industrial Law
Course Code	JMCO63
Class	III year
Semester	Even
Staff Name	Adv.Mr. Dani Regan

Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019)	
Model Test-3 Hrs (08.04.2019)	
Dept. Meetings-2 Hrs	
College Meetings-2 Hrs	
Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Objectives 1.To acquaint knowledge on industrial relations framework in our country 2.To study various rights and benefits available to the workmen under the legislations.

III B. COM (VI SEMESTER) – UNDER CBCS PART III – MAJOR CORE -19 INDUSTRIAL LAW

Syllabus

Unit I : The Factories Act, 1948- definitions - approval, licensing and registration of factories - duties of occupier - inspecting staff - certifying surgeons - provisions for health –safety – welfare - working hours and holidays- employment of young persons and women – annual leave with wages- penalties and procedure.

Unit II: Workmen’s compensation Act 1923 - Scope and coverage - definitions – rules - personal injury by accident - occupational diseases arising out of and in the course of employment - theory of national extension - amount of compensation- distribution of the compensation- notice and claim.

Unit III: Industrial Disputes Act 1947- object - definitions- conciliation - machinery- adjudication machinery- powers and duties of authorities - procedures - voluntary reference to arbitration – award - strike – and lock outs – lay off – retrenchment – transfer and closing down of their undertaking – penalties.

Unit IV: The Trade Unions Act, 1926 – Consumer Act 1986

Unit V: The Employees’ State Insurance Act 1948 – The payment of Gratuity Act 1972.

Text & Reference Books:

1. N.D.Kapoor, Elements of Mercantile Law, Sulatan Chand.
2. P.C.Tyisian, Business and Corporate Law, Tata McGraw hill Publications

Course Calendar

Hour allotment	Class Schedule
1.	Begin 03.12.2018

2.	Unit - I Introduction
3.	The factories Act 1948
4.	Definition
5.	Provision for health
6.	Welfare
7.	Provision for safety
8.	Approval of factories
9.	Commerce Association Meet
10.	Licensing of factories
11.	Registration of factories
12.	Inspecting staff
13.	Duties of occupiers
14.	Provision for occupiers of duties
15.	Working hours
16.	Certifying surgeons
17.	Employment of young persons and women
18.	Annual leave with wages
19.	Penalties and Procedure
20.	Revision of full unit
21.	Unit - II Introduction
22.	Workmen's compensation Act 1923
23.	Definition
24.	Scope and coverage of the Act
25.	Types of disablement
26.	Personal injury by accident
27.	Compensation of workmen - employer's liability
28.	Internal test - I
29.	Liability for occupational disease
30.	Amount of compensation
31.	Test Paper distribution and result analysis
32.	Arises out and in course of employments
33.	Theory of national extension
34.	Methods of calculating monthly wages
35.	Distribution of compensation
36.	Penalty for default
37.	Notice and claim
38.	Revision of full unit
39.	Unit - III Introduction
40.	Unit - III Industrial disputes Act - 1947

41.	Meaning Definition
42.	Objectives
43.	conciliation
44.	Kinds of disputes
45.	Machinery
46.	Adjudication machinery
47.	Authorities under industrial disputes Act
48.	Powers and duties of authorities
49.	Procedure of disputes Act
50.	Industrial tribunals
51.	Voluntary reference to arbitration
52.	Award , Strike and lock outs
53.	Lay off and retrenchment
54.	Transfer and closing down of their under taking
55.	Penalties
56.	Internal test - II
57.	Revision of full unit
58.	Test Paper distribution and result analysis
59.	Unit - IV Introduction
60.	Unit - IV The trade union Act 1926
61.	Meaning of trade union
62.	Scope and object of Act
63.	Advantages and functions of trade union
64.	Registration of trade unions
65.	Effects of registration
66.	Factors of registered trade union
67.	Disqualification of an office bearer
68.	Cancellation and appeal again order of register
69.	Advantages of registration (or) Privileges of register trade
70.	Immunity from criminal conspiracy
71.	Duties and liabilities of registered trade union
72.	Dissolution of trade unions
73.	Consumer Act 1986
74.	Penalties
75.	Revision of full unit
76.	Unit - V Introduction
77.	The employee's state Insurance Act 1948
78.	Definition
79.	Scope of Act

80.	Payments held as wages and rules regarding contribution
81.	Employee's state insurance corporation
82.	Members of ESI corporation and medical benefits
83.	Constitution of ESI corporation and power of corporation
84.	Payment of gratuity Act 1972 and penalty
85.	Prescribed by ESI Act 1948
86.	Internal test - III
87.	Test Paper distribution and result analysis
88.	Revision
89.	Model Test
90.	Last 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Industrial Law>”
CO1	Explain the provision regarding working hours in factories act
CO2	Explain the provision regarding Employee safety , Health and welfare in factories act
CO3	Explain the provision regarding workmen compensation Act
CO4	Explain the provision regarding ESI Act
CO5	Explain the provision regarding Trade Act
CO6	Explain the provision regarding Gratuity Act
CO7	Explain the industrial disputes act for the employees

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Auditing
Course Code	JMCO64
Class	III year (2018-2019)
Semester	Even
Staff Name	Mr.R.AllwinNirmal Singh
Credits	4
L. Hours /P. Hours	4 / WK
Total 60Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50Hrs (5 units; $5 \times 10 = 50$; 10Hrs /unit)	

Course Objectives

- To know the importance of audit in commercial and non-commercial organizations

- To understand the procedures to be followed while auditing the business organizations.

Syllabus

III B. COM (VI SEMESTER) – UNDER CBCS PART III –CORE - 20 AUDITING

Unit I: Introduction – meaning- objectives – difference between accountancy and Auditing

– advantages – limitations – audit programme – audit working papers – preliminaries before audit . (10 hours)

Unit II: Internal check – meaning- objectives – difference between internal control and internal audit – advantages and disadvantages of internal check. (15 hours)

Unit III: Vouching – meaning– objects – importance of vouchers – precautions to be taken by the auditors while examining vouchers – vouching of various transactions. (15 hours)

Unit IV: Verification and valuation of assets and liabilities – classification of assets – verification of different types of assets – valuation of investment, stock -in -trade and book debts. (10 hours)

Unit V: Company auditor - appointment – qualification and disqualification – removal of an auditor – status – rights – duties and liabilities – auditor’s report. (10 hours) (60 hours)

Text Books

1. Saxana, Reddy and Appannaiah, Text Book of Auditing, Himalaya Publishing House.
2. Dr.T.R. Sharma, Auditing, Sahitya Publication, Agra.

Reference Books

1. B. N. Tandon, Auditing, S. Chand & Co., New Delhi.
2. DinkarPagare, Principles and Practice of Auditing, Sultan Chand & Sons, New Delhi.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	Unit I: Introduction
2-L2	Meaning

3- L3	Objectives
4-L4	Difference between accountancy and Auditing
5-L5	Advantages and disadvantages
6-L6	Limitations
7-L7	Audit programme
8-L8	Audit working papers
9-L9	Preliminaries before audit
10-P1	Commerce Association Meet
11-L10	Unit II: Internal check
12-L11	Meaning
13-L12	Objectives
14-L13	Internal check
15-L14	Internal check
16-L15	Internal check
17-L16	Internal check
18-L17	Difference between internal control and internal audit
19-L18	Advantages of Internal check
20-L19	Disadvantages of internal check
21-L20	Unit III: Vouching
22-L21	Meaning
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	I Internal revision
25-L24	I Internal revision
26-IT-1	Internal Test-I
27-L25	Objectivise
28-L26	Importance of vouchers
29-L27	Precautions to be taken by the auditors while examining vouchers
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Precautions to be taken by the auditors while examining vouchers
32- L30	Precautions to be taken by the auditors while examining vouchers
33- L31	Precautions to be taken by the auditors while examining vouchers
34-P2	College level meeting/Cell function
35- L32	Vouching of various transactions.
36- L33	Vouching of various transactions.
37- L34	Unit IV: Verification and valuation of assets and liabilities
38- L35	Verification and valuation of assets and liabilities
39- L36	Classification of assets
40- L37	Classification of assets
41- L38	Verification of different types of assets
42- L39	Verification of different types of assets
43- L40	Valuation of investment
44- L41	Valuation of investment
45- L42	Verification of liabilities
46- L43	Verification of liabilities
47- L44	Unit V: Company auditor
48- L45	Appointment

49- L46	Qualification and disqualification
50- L47	Removal of an auditor.
51- P3	Department Seminar
52- L48	Kinds of Auditors Report
53- L49	Kinds of Auditors Report
54- L50	Kinds of Auditors Report
55- L51	Kinds of Auditors Report
56-L52	Kinds of Auditors Report
	Internal Test II begins
57-L53	General considerations for drafting the report
58-L54	General considerations for drafting the report
59-IT-II	Internal Test-II
60- L55	General considerations for drafting the report
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Status
63- L58	Rights
64- L59	Duties and liabilities
65- L60	Auditor's report
66- L61	Various forms relating to audit report
67- L62	Debate on internal auditor
68- L63	Debate on external auditor
69- L64	Debate on audit programmes
70- L65	Debate on government auditor
71- L66	Company auditor programmes
72- L67	The Current Model of Auditor Reporting—the Auditor's Opinion
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation

Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Auditing>”
CO1	Understand the environment and types relating to the auditing function
CO2	Identify the steps needed to prepare for an audit
CO3	Understand general audit terminology
CO4	Plan an audit taking into account concepts of evidence, risk and materiality
CO5	Know the steps for performing an audit
CO6	Know how to prepare and use working papers, such as checklists
CO7	Evaluate internal controls;
CO8	Know how to report results of audit
CO9	Apply auditing practices to different nature of Concerns
	Equipped to draft business reports and letters

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

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St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Marketing
Course Code	SACO21
Class	I year (2018-2019)
Semester	Even
Staff Name	Mrs.Sornamari

Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem	
Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019)	
Model Test-3 Hrs (08.04.2019)	
Dept. Meetings-2 Hrs	
College Meetings-2 Hrs	
Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Objectives Total 45 hours

1. To understand the basic marketing concepts.
2. To create skills to develop marketing strategies based on product, price, place and promotion

Syllabus

**I B. COM (II SEMESTER) – UNDER CBCS
PART – III- ALLIED -II
MARKETING**

Unit I 9 hours

Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development.

Unit II 9 hours

Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning.

Unit III 9 hours

Product Planning – Development – Product line – Product Mix strategies – Product life cycle – Diversification – Elimination - Pricing Strategies.

Unit IV 9 hours

Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V 9 hours

International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books

1. R.S.N Pillai&Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co. Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund& Michael d' Amico, Marketing, West Publishing Company.
4. Sundar K, Essentials of Marketing, Vijay Nicole Imprints Private Limited, Chennai

Course Calendar

Hours Allotment	Class Schedule
	Odd Semester begin 03.12.2018
1.	Unit-I Introduction to Marketing
2.	Classification&Characteristics of Markets
3.	Importance &Objectives of marketing

4.	Meaning of Buying and selling
5.	Types of marketing
6.	Types of goods and services
7.	Factors influencing marketing concept
8.	Meaning of social marketing&marketing mix
9.	Is marketing a science or art
10.	Unit-II Marketing functions
11.	Functions of exchange
12.	Meaning of buying
13.	Meaning of assembling
14.	Importance of selling (Internal Test-I)
15.	Functions of physical supply
16.	Storage and transportation
17.	Facilitating functions
18.	Importance of financing
19.	Risk bearing
20.	Meaning of standardization
21.	Importance of standardization
22.	Meaning of market information
23.	Importance of market information
24.	Concept promotion
25.	Unit-III Meaning of product&Importance of product
26.	Features of product
27.	Meaning of product policy&product planning
28.	Importance of product line
29.	Importance of product mix
30.	Product mix strategies
31.	Product innovations
32.	Meaning of product life cycle
33.	Stages of product life cycle
34.	Methods product mix strategies
35.	Product innovation techniques
36.	Unit-IV Advertising
37.	Meaning &Features of advertising (Internal Test_II)
38.	Objectives &Functions of advertising
39.	Merits and demerits of advertising
40.	Importance of advertising
41.	Kinds of advertising
42.	Objections against advertising
43.	Why and when do advertise
44.	Selection of advertising media
45.	Techniques of advertising
46.	Importance of advertising media
47.	Merits and demerits of advertising media
48.	Causes for failure of advertising

49.	Successful advertisement media
50.	Unit-V promotional programmes (Internal Test_III)
51.	Meaning of sales promotion
52.	Definition of sales of promotion
53.	Purpose of sales promotion
54.	Characteristic of sales promotion
55.	Kinds of sales promotion
56.	Advantages and disadvantages of sales promotion
57.	Limitation of sales promotion
58.	Sales promotion incentives for the consumers
59.	Meaning of personnel selling
60.	Last working Day23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Marketing>”
CO1	Understand the marketing concepts and its evolution
CO2	Analyse the market based on segmentation, targeting and positioning
CO3	Know the consumer behavior and their decision making process
CO4	Make decisions on product, price, promotion mix and distribution
CO5	Understand the rural markets
CO6	Contemporary issues in marketing
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
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Course Name	Computer Application in Business
Course Code	SACO41
Class	II B.Com
Semester	Even IV
Staff Name	Dr.G.Koil Samuel
Credits	3
Hours Per Week	3/wk
Total :45 Hrs/Semester Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 35 Hours (5 Units X7Hrs per Unit =35Hrs)	

Objectives

1. To know the applications of E- commerce.
2. To know online Trading
3. To understand E-Payment methods

II B. COM (IV SEMESTER) – UNDER CBCS PART III – ALLIED -IV COMPUTER APPLICATIONS IN BUSINESS

Unit I: Introduction to Computers: Meaning of computers- Characteristics of computer – Components of computer- Hardware and Software. **(10 hours)**

Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business, benefits of E-commerce - Limitations - Business Models - Online trading – E-commerce vs. Traditional commerce. **(9 hours)**

Unit III: Consumer oriented E-Commerce Applications: Mercantile Process Model - Consumers Perspective and Merchant's Perspective. Electronic Payment Systems: Advantages and Risk, Types of Payment system (Credit cards, E- Cash, Smart Cards, Debit Card) **(10 hours)**

Unit IV: Electronic Data Interchange: Non- EDI system, Partial EDI System- Fully Integrated EDI System- Pre-requisites of EDI – EDI vs E-mail. **(8 hours)**

Unit V: E- Marketing techniques: Meaning - Applications of 5 P's (Product, Price, Place, Promotion, Personalization) E- Advertising Techniques: Banners, Sponsorships, Portals and online coupons. **(8 hours) (45 hours)**

Text Books

1. T.S.Reddy&A.Murthy,E-Commerce, Margham Publications, Chennai.
2. Dr.K.Abirami Devi, Dr.M. Alagammai, E- Commerce, Margham Publications, Chennai- 600017, 2009.
3. V. Rajaraman, Fundamentals of Computers, PHI Pvt Ltd. New Delhi

Reference Books 1. E- commerce: A Managerial Perspective Micheal change, etc A1 2. Electronic Commerce – Security: Greenstein &Feinman Risk Management & Control. 3. Ravi Kala Kota &

A.B. Whinston: Frontiers of Electronic Commerce 4. Dr. U. S.Pandey&Er.SaurabhShukla, E-commerce & Mobile Commerce Technologies. 5. Dr.P.Velmani&Dr.V. Lakshmi Praba, Computer Basics To Advancements-Easy. Learning Text Book, Chess Educational Publish

Course Calendar

Hours Allotment	Class Schedule
1.	Unit I: Introduction to Computers: Meaning of computers 03.12.2018
2.	Characteristics of computer
3.	Components of computer
4.	Hardware and Software
5.	Types of Input
6.	Types of Output
7.	Unit II: Overview of E-Commerce and E-Business: E-commerce vs. E-business
8.	Benefits of E-commerce
9.	Limitations
10.	Business Models
11.	Internal Exam I
12.	Online trading
13.	E-commerce vs. Traditional commerce
14.	Contemporary Growth of E-commerce
15.	Unit III: Consumer oriented E-Commerce Applications:
16.	Mercantile Process Model
17.	Consumers Perspective and Merchant's Perspective
18.	Electronic Payment Systems
19.	Advantages and Risk, Types of Payment system Credit cards
20.	Advantages and Risk, Types of Payment system E- Cash
21.	Advantages and Risk, Types of Payment system Smart Cards
22.	Advantages and Risk, Types of Payment system Debit Card
23.	Unit IV: Electronic Data Interchange– meaning
24.	Non- EDI system
25.	Partial EDI System
26.	Fully Integrated EDI System
27.	EDI vs E-mail.
28.	Creation of Email id in the practical lab session
29.	Internal Exam II
30.	Pre-requisites of EDI
31.	Unit V: E- Marketing techniques- meaning
32.	Introduction of marketing techniques
33.	Common and general meaning of marketing and how it is differ
34.	Distinguished between e-marketing and marketing
35.	Meaning of Banners, Sponsorships, Portals and online coupons
36.	Applications of 5 P's Product, Price, Place, Promotion, Personalization
37.	Applications of 5 P's Product
38.	Applications of 5 P's Product

39.	E- Advertising Techniques
40.	Banners, Sponsorships, Portals and online coupons
41.	Banners, Sponsorships, Portals and online coupons
42.	Internal Exam III
43.	Revision
44.	Model Exam
45.	Last working day 23.04.2019

Learning Outcomes	COs of the course “<Computer Application in Business>”
CO1	Have a basic understanding of personal computer.
CO2	Acquire knowledge about generation of computers and types of computers.
CO3	Know about hardware/software methods and tools.
CO4	Know about different versions in windows operating system.
CO5	Understand types of operating system and booting process.
CO6	Understand E-Commerce and M-Commerce concept in reference to Indian \ business context
CO7	Use of EDI at various levels of management
CO8	Understand the concepts, structure, types and Digital Payment Systems.
CO9	Understand evolution of internet, its application and its basic services in marketing

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Computer for Digital Era
Course Code	SCDE4A
Class	I year (2018-2019)
Semester	Odd
Staff Name	Mrs.S.Grace&Dr.S.Dani Roman singh
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Objectives:

1. To create the awareness about the digital India among the student community.
2. To make the student to understand the role of computer in the day to day living.
3. To create the awareness about the e-learning and security issues.

Computer for Digital Era

Syllabus (For all U.G Courses & Integrated P.G. Programmes)w.e.f 2017-18 (MANDATORY COURSE)

(For the IV Semester UG/ Integrated PG Students of Departments and Affiliated Colleges of Manonmaniam Sundaranar University with effect from the Academic Year 2017-18.)

Unit I FUNDAMENTALS OF COMPUTERS 5 Hrs (3L + 2P)

The role of computers in the modern society – Types of Computers and their specifications – Server – Desk Top Computers - Lap Top – Tablet – Smart Phones - Block diagram of Digital Computer – Working Principle of Computer, I/O Devices – Central Processing Unit – Types of Memory - Display – Port – UPS – Setting up and Maintenance of Computer.

Unit II TYPES OF SOFTWARE AND OFFICE AUTOMATION 6 Hrs (3L + 3P)

Types of Software with examples – System Software – Application Software – Utility Software - Operating System – Basics on Windows – Introduction to Android –Application Software - Free Open source software – Database and its applications – Office Automation Software – applications of Microsoft Word – Microsoft Power Point – Microsoft Excel.

Unit III INTERNET AND MOBILE APPLICATIONS 7 Hrs (4L + 3P)

Introduction to computer networks – LAN – WAN – MAN – Wired and wireless network – Wi Fi Networks - Network Devices – Modem – Switch – Router – Broad Band – Leased Lines- Internet – WWW – URL- Browser – e-mail – SMS – MMS - Client Server Computing - Cloud – Public and Private cloud – Mobile Applications.

Unit IV E – GOVERNANCE IN INDIA 7 Hrs (4L + 2P)

E-Governance initiative by the Government – Digital India Platform – Agencies enabling Digital India - Electronic Payment and Receipt – Digital Locker – e-district service – electronic signature

service – Digital AIIMS – India BPO Scheme – Integrated Nutrient Management – GIS – Mobile Seva App Store- GARV- GrameenVidyutikaran

Unit V E – LEARNING AND MOOC 5 Hrs (L)

E – Learning – Digital Library – E- Journals – Introduction to MOOC – Edex – Course era etc - SWAYAM – NPTEL – Cyber Security – Virus – Malware – Network Security - Hacking – Big Data – Data Analytics – Social Networks – Social Media Analytics- Introduction to IT Act

10 Hours Practical Sessions are to be allotted for Computer & Mobile Applications

Suggested List of Exercises:

1. Setting up of computers – Connecting I/O device, UPS, CPU, Printers, Mouse, Key Boards, Pen Drives, etc. (Mandatory)
2. Minor fault findings.
3. Preparing a word Document and saving, copying files, deleting files, renaming files, etc. (Mandatory)
4. Preparing slides – Animation – Slide Transition – Back Ground Changing – Word Art , etc. (Mandatory)
5. Preparing Mark Sheet with Excel - Calculating First Class, second class, etc. (Mandatory)
6. Browsing – Searching for documents – e-mail id creation - Useful mobile apps – downloading. (Mandatory)
7. Data/Wi-Fi Connectivity and Exchanging of Data.
8. Electronic Payment – Online Application Processing
9. Browsing for NPTEL/ SWAYAM Courses
10. Browsing the useful e-learning sites

Text Book:

1. E- Materials of Manonmaniam Sundaranar University on “Computer for Digital Era”, <http://msuniv.ac.in>

References:

1. Andrew S. Tanenbaum, Computer Networks, 4th Edition, Eastern Economy Edition, PHI Private Ltd, New Delhi, 2003
2. GautamShroff, Enterprise Cloud Computing, Technology, Architecture, Applications, Cambridge University Press, First Edition, 2010.
3. Reza B’Far, Mobile Computing Principles, Cambridge University Press, First Edition, 2005.
4. Charles P Pfleeger, Shari Lawrence Pfleeger, Security in Computing, I Edition, Pearson Education, 2003.
5. <https://swayam.gov.in>

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	The role of computers in the modern society – Types of Computers and their specifications – Server – Desk Top Computers - Lap Top – Tablet – Smart Phones
2-L2	Block diagram of Digital Computer –Working Principle of Computer, I/O Devices – Central Processing Unit
3- P1	Commerce Association Meet
4-L3	Types of Memory - Display – Port – UPS – Setting up and Maintenance of Computer
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Unit II TYPES OF SOFTWARE AND OFFICE AUTOMATION 6 Hrs (3L + 3P) Types of Software with examples – System Software – Application Software – Utility Software
	Operating System – Basics on Windows – Introduction to Android –Application Software
8-L6	Free Open source software – Database and its applications – Office Automation Software
9-L7	Applications of Microsoft Word – Microsoft Power Point – Microsoft Excel
10-P2	Unit III INTERNET AND MOBILE APPLICATIONS 7 Hrs (4L + 3P) Introduction to computer networks – LAN – WAN – MAN – Wired and wireless network – Wi Fi Networks
11-L8	Network Devices – Modem – Switch – Router – Broad Band – Leased Lines
12-L9	Internet – WWW – URL- Browser – e-mail – SMS – MMS
13-P3	Department Seminar
14-L10	Client Server Computing - Cloud – Public and Private cloud – Mobile Applications.
15-L11	Unit IV E – GOVERNANCE IN INDIA 7 Hrs (4L + 2P) E-Governance initiative by the Government –
16-L12	Internal Test-II
	Digital India Platform – Agencies enabling Digital India - Electronic Payment and Receipt
17-IT-1	Digital Locker – e-district service – electronic signature service – Digital AIIMS – India BPO Scheme
18-L13	Integrated Nutrient Management – GIS – Mobile Seva App Store- GARV- GrameenVidyutikaran Unit V E – LEARNING AND MOOC 5 Hrs (L) E – Learning – Digital Library – E- Journals – Introduction to MOOC – Edex – Course era etc - SWAYAM
	NPTTEL – Cyber Security – Virus
19-L14	Malware – Network Security
20- P2	College level meeting/ function
21-L15	Hacking – Big Data – Data Analytics –
22-L16	Social Networks – Social Media Analytics- Introduction to IT Act
23- L17	Practical

	Practical
24- IT-III	Practical Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Computer for Digital Era>”
CO1	Have a basic understanding of personal computer.
CO2	Acquire knowledge about generation of computers and types of computers.
CO3	Know about hardware/software methods and tools.
CO4	Know about different versions in windows operating system.
CO5	Understand types of operating system and booting process.
CO6	Learn types of virus and how to protect the data from virus.
CO7	Learn about Internet and browsing services available in internet- WWWISP- Browsers
CO8	Acquire practical knowledge about MS Word, MS Excel , MS Power point and application and use of Statistical test
CO9	Recognize when to use each of the Microsoft Office programs to create professional and academic documents.
	At the end of the course the students will be able to: 1. apply the computing technology in their day to day life 2. create awareness regarding digital India initiatives to their surroundings 3. identify the areas where he can extend the digital computing for their benefits.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Field Work
Course Code	SFCO21-Common (Part-IV)
Class	First Year (2018-2019)
Semester	II
Staff Name	All staff member
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. To enable the students to apply their conceptual knowledge in a practical situation
2. To learn the act of conducting a study and presenting its findings in the form of a rational report.

Guidelines for Field Work

Group Field Workwith the maximum number of 5 students in a group.

The topic should be subject related.

Each group must have a guide / project supervisor.

The Field Work should have minimum 30 pages.

The Field Work can be in the form of case study/ field survey.

Students must investigate a problem, examine the alternative solutions and propose the most effective solutions.

The Field Work report should consist of introduction, identifying the key problems, background stating the important relevant facts and important issues, proposed solution and recommendations.

Evaluation will be based on the project report, presentation and viva voce.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	Field work is carried out by Dr.J.Kamala Juliet Isaac instructed to the students one or more form of following:
2-L2	Mini project students group allotment
3-L3	Course guideline to the allotted group
4-L4	Students should select the problem which address some basic home , office or other real life applications
5-L5	The electronic circuit for the selected problems should have at least 20 to 30 components
6-L6	Students should understand testing of various components
7-L7	Solving the components should be carried out by the students
8-L8	Students should necessary development to take action
9-L9	Students should see the final circuit submitted by them its in working condition
10-P1	Commerce Association Meet
11-L10	Five to ten pages report to be submitted by the students
12-L11	Group of maximum five students can be permitted to work on a single project
13-L12	The mini project must have hard work part
14-L13	The software part is optional
15-L14	Department may arrange demonstration with poster presentation of all mini project development by the students at the end of the semester
16-L15	Field work is carried out by Dr.G.Koil Samuel instructed to the students one or more form of following:
17-L16	Mini project students group allotment
18-L17	Course guideline to the allotted group
19-L18	Students should select the problem which address some basic home , office or

	other real life applications
20-L19	The electronic circuit for the selected problems should have at least 20 to 30 components
21-L20	Students should understand testing of various components
22-L21	Solving the components should be carried out by the students
23-L22	Students should necessary development to take action
	Students should see the final circuit submitted by them its in working condition
24-L23	Field work is carried out by Mr.R.AllwinNirmalsingh instructed to the students one or more form of following:
25-L24	Mini project students group allotment
26-IT-1	Course guideline to the allotted group
27-L25	Students should select the problem which address some basic home , office or other real life applications
28-L26	The electronic circuit for the selected problems should have at least 20 to 30 components
29-L27	Students should understand testing of various components
30-L28	Solving the components should be carried out by the students
	Students should necessary development to take action
31- L29	Students should see the final circuit submitted by them its in working condition
32- L30	Field work is carried out by Mrs.RSD.Arockia Mary instructed to the students one or more form of following:
33- L31	Mini project students group allotment
34-P2	Course guideline to the allotted group
35- L32	Students should select the problem which address some basic home , office or other real life applications
36- L33	The electronic circuit for the selected problems should have at least 20 to 30 components
37- L34	Students should understand testing of various components
38- L35	Solving the components should be carried out by the students
39- L36	Students should necessary development to take action
40- L37	Students should see the final circuit submitted by them its in working condition
41- L38	Field work is carried out by Mr.M.Mathew Richardson instructed to the students one or more form of following:
42- L39	Mini project students group allotment
43- L40	Course guideline to the allotted group
44- L41	Students should select the problem which address some basic home , office or other real life applications
45- L42	The electronic circuit for the selected problems should have at least 20 to 30 components
46- L43	Students should understand testing of various components
47- L44	Solving the components should be carried out by the students
48- L45	Students should necessary development to take action
49- L46	Students should see the final circuit submitted by them its in working condition
50- L47	Field visit
51- P3	Department Seminar

52- L48	Field visit
53- L49	Field visit
54- L50	Field visit
55- L51	Field visit
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Field visit
58-L54	Field visit
59-IT-II	Internal Test-II
60- L55	Field visit
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Field work is carried out by Dr.N.sankaraNayagam instructed to the students one or more form of following:
63- L58	Mini project students group allotment
64- L59	Course guideline to the allotted group
65- L60	Students should select the problem which address some basic home , office or other real life applications
66- L61	The electronic circuit for the selected problems should have at least 20 to 30 components
67- L62	Students should understand testing of various components
68- L63	Solving the components should be carried out by the students
69- L64	Students should necessary development to take action
70- L65	Students should see the final circuit submitted by them its in working condition
71- L66	Field visit
72- L67	Field visit
73- L68	Field visit
74-P4	College level meeting/ function
75- L69	Field visit
76- L70	Field visit
77- L71	Field visit
78- L72	Field visit
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Field visit
81- L75	Field visit
82-IT-III	Internal Test-III
83- L76	Field visit
84- L77	Test Paper distribution and result analysis
85- L78	Field visit
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper

	discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Mini project >”
CO1	Students will be able to practice acquired knowledge within the chosen area of subject for project development
CO2	Identify, discuss and justify the technical aspect of the chosen project with the comprehensive and systematic approach
CO3	Reproduce , improve and refine technical aspects for practical projects
CO4	Work as an individual or in a team in development of Practical project
CO5	Communicate and report effectively project related activities and findings

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I I
Course Code	SMCO21-Core-II (Part-III)
Class	First Year (2018-2019)
Semester	II
Staff Name	Mr.R.AllwinNirmal Singh
Credits	4
Hours Per Week	5/wk

Total :75 Hrs/Semester
 Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019)
 Model Test-3 Hrs (08.04.2019)
 Department Meeting : 2 Hrs
 Mentoring: 5 Hrs
 College Meetings: 2 Hrs
 Remaining 60 Hours (5 Units X10 Hrs per Unit =60Hrs)

Course Objectives

Objectives Total 60 hours

1. To enhance critical and analytical approach to different types of accounting.
2. To provide real life opportunities to manage business accounts

**I B. COM (II SEMESTER) – UNDER CBCS
 PART III – MAJOR CORE-3
 FINANCIAL ACCOUNTING II**

Unit I

12 hours

Consignment – Account Sales – Treatment of Bad Debts – Del- Credere Commission – Over Riding Commission – Difference between Consignment and Sales – Valuation of Unsold Stock – Recurring and Non- recurring expense – Abnormal, Normal Loss – Invoice Price Model.

Unit II

12 hours

Accounts of Non- Trading Concern – Meaning – Capital and Revenue Expenditure – Capital and Revenue Receipts – Difference between Capital and Revenue items – Income and Expenditure Account – Receipts and Payments Account – Balance Sheet.

Unit III

12 hours

Joint Venture – Meaning – Difference between Joint Venture and Partnership, Difference between Consignment and Joint Venture – Methods of Maintaining Accounts – Own Book Model (Joint Bank Account) – Separate Book Model – Memorandum Joint Venture Model.

Unit IV

12 hours

Average Due Date – Account Current.

Unit V

12 hours

Insurance Claims – Loss of Stock – Loss of Profit – Self Balancing Ledger – Sectional Balancing System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand & Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy&A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand& Company Ltd., New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	College reopened 03.12.2018
2	Consignment- definition, meaning, features. Difference consignment & sales
3	Imported towns in consigned , preparation of account sales
4	Accounting of consigned transaction-model of journal entries in the book of both the parties
5	Contingent A/c simple problem
6	Values of insold stock- receiving and non- receiving references
7	Contingent- cost price with stock valuables
8	Contingent- cost price with stock valuables
9	Contingent cost price –invoice price method
10	Contingent-cost price-simple problems
11	Contingent-cost price-simple problems
12	Contingent-cost price-advanced problem
13	Contingent-cost price-advanced problem
14	Contingent-cost price-advanced problem
15	Contingent-cost price-advanced problem
16	Review consigned-precious question paper
17	Joint venture- meaning, features
18	Joint venture VS partnership, JV V/S consignment
19	Accounting of JV transaction – different methods
20	Separate set of books- model journal entries
21	JV-Simple problems
22	JV-Simple problems
23	JV-Advance problems
24	JV-Advance problems
25	Separate entry book not kept-model entries

26	Separate entry book not kept-model entries
27	Separate entry book not kept-simple problems
28	Separate entry book not kept-simple problems
29	Internal Test-I
30	Separate entry book not kept-simple problems
31	Memorandum JV method. Simple problems
32	Memorandum JV method. Simple problems
33	Routine- precious year question papers
34	Accounts of non trading concern-meaning, regulation
35	Preparation of receipt & payment
36	Difference between receipt and payment & income and expenditure
37	Calculation amount to the debited to income and expenditure for some specified expenses
38	Calculation of income the evaluated to income and expenditure
39	Preparation of R&P,I&E, B/S
40	Preparation of R&P,I&E, B/S
41	Preparation of R&P,I&E, B/S
42	Preparation of R&P,I&E, B/S
43	Preparation of R&P,I&E, B/S
44	Preparation of R&P,I&E, B/S
45	Internal Test-II
46	Previous question paper
47	Average due date: meaning, practiced users
48	Calculated average due date have and its bank in difference installment
49	Calculated average due date have and its bank in difference installment
50	Calculated average due date have and its bank in difference installment
51	Calculation of average due date: where amount is rent in a single installment

52	ADD- simple problems
53	ADD-simple problems
54	Account current- meaning ADOVS accountant
55	Preparation account cart- product method
56	Preparation account cart- product method
57	Preparation account cart-red ink interest
58	Preparation account cart-epogue the interest
59	Preparation account cart-epogue the interest
60	Preparation account cart-varying realizing method
61	Preparation account cart-invest table method
62	Internal Test-III
63	Previous question paper: ADD & accept
64	Previous question paper: ADD & accept
65	Previous question paper: ADD & accept
66	Previous question paper: ADD & accept
67	Insurance claim: -fire insurance claim – meaning
68	important term, average clause
69	Calculation claim-when GP rate is grew
70	Calculation claim – when GP rate is not grew
71	Calculation claim- overvaluation & know value of stock
72	Calculation claim- overvaluation & know value of stock
73	Loss of profit previous year – basic problem
74	Loss of profit previous year – basic problem
75	Review of previous year question papers 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting - II>”
CO1	Understand the concept of Consignment and learn the accounting treatment of the various aspects of consignment
CO2	Distinguish Joint Venture and Partnership and to learn the methods of maintaining records under Joint Venture

CO3	Understand the meaning and features of Non-Profit Organisations
CO4	Learn to prepare Receipts & Payment Account, Income & Expenditure Account and
CO5	Balance Sheet for Non-Profit Organizations.
CO6	To record the average due date
CO7	To record the account current
CO8	To prepare Insurance claims with various methods
CO9	To prepare self balancing and sectional balancing in Insurance

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Principle of management
Course Code	SMCO22-Core-II (Part-III)
Class	First Year (2018-2019)
Semester	II
Staff Name	Mrs.RSD.Arockia Mary
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

1. To familiarise the students with concepts and principles of management.
2. To impart knowledge on the functions of management among the students.

I B. COM (II SEMESTER) – UNDER CBCS PART III – MAJOR CORE - 4 PRINCIPLES OF MANAGEMENT

Unit I	12 hours
Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.	
Unit II	12 hours
Planning and Decision making- Planning-Importance of planning-Process of planningtypes of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)- Obstacles to effective planning. Decision making- Types of decisions-Process of decision making- Decision tree.	
Unit III	12 hours
Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.	
Unit IV	12 hours
Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.	
Unit V	12 hours

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination - Control-nature-Basic control process-Control techniques (Traditional and Nontraditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson’s India Education Services Pvt. Ltd.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin on 03.12.2018
2	Introduction to management, Meaning and definition of management-
3	Functions of management
4	Managerial skills
5	Levels of management
6	Roles of manager
7	Management as a science or art
8	Management as a science or art
9	contributions to management by F.W.Taylor,
10	Henry Fayol, Elton Mayo and Peter.F.Drucker
11	Planning and Decision making
12	Planning
13	Importance of planning
14	Process of planning
15	Types of planning
16	methods Objectives
17	Policies
18	Procedures
19	Internal Test-I
20	Strategies and Programmes
21	Obstacles to effective planning.
22	Test Paper distribution and result analysis
23	Decision making
24	Types of decisions
25	Process of decision making
26	Decision tree
27	Organising , Organisation, importance
28	Principles of organizing
29	Organisational structure-Line
30	and functional
31	Organisation charts and manuals.

32	Departmentation
33	Cell function
34	Bases, span of management.
35	Delegation
36	Meaning and definition
37	Principles of delegation
38	Internal Test II begins
39	Centralisation andDecentralisation
40	Centralisation andDecentralisation
41	Test Paper distribution and result analysis
42	Directing, Importance
43	Principles of Directing
44	Motivation
45	Theories of motivation
46	Maslow, Herzberg Theories.
47	Communication
48	Process
49	Barriers to effective
50	Communication
51	Leadership
52	Definition, Styles of Leadership
53	Co-ordination Introduction
54	Importance
55	Requirements of effective coordination
56	Control Meaning
57	Control-nature-Basic control process
58	Control techniques (Traditional and Nontraditional)
59	Scope of Control
60	Elements of Control
61	Purpose of Controlling
62	Control Basic control process
63	Use of computers in Management Information system
64	Co-ordination Meaning Definition
65	Co-ordination Scope & Importance
66	Co-ordination Requirements
67	Internal Test II begins
68	Effective tools of Co-ordination
69	Revision
70	Test Paper distribution and result analysis
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Principles of Management>”
CO1	Define management, it’s five basic functions, and skills Describe the three contemporary management theories and how each address the rapid pace of change in business today
CO2	Explain the relationship between strategic, tactical and operational plans Describe the purpose of a SWOT analysis
CO3	Explain the organizing process Identify the stages of team development
CO4	Explain the Direction function Identify the relationship between behaviors and motivation
CO5	Define controlling and explain its importance as a management function Explain the nature and importance of coordination
CO6	Distinguish between management and leadership roles and the priorities of each Explain the concept of continuous change and its impact on change management Identify the impact of continuous change on a manager’s role as leader
CO7	Define the importance of change management and explain where it fits in the four management functions Explain the steps managers can take to implement planned change
CO8	Recognize the role of communication in the management function. Differentiate between typical communication flows within an organization.
CO9	Explain evidence-based decision making and its tools. Describe the components and use of a decision tree. Explain common techniques used to manage group decision making.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - II
Course Code	SMCO41
Class	II year 2018-2019
Semester	Even
Staff Name	Mrs.RSD.Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Objectives

1. To understand the nature and system of accounting followed in Partnership firm.
2. To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
3. To know the procedures to be followed at the time of dissolution of partnership business.

Syllabus

Advanced Financial Accounting-II

Unit I: Partnership Accounts – Past adjustments and guarantee. **(15 hours)**

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital. **(20 hours)**

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy. **(18 hours)**

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule. **(22 hours)**

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution. **(15 hours) (90 hours)**

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Volume I, Sultan Chand & Sons, New Delhi.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, Volume I, Sultan Chand &Co., New Delhi.
3. Dr.M.A. Arulanandam&K.S.Raman, Advanced Accountancy Volume I, Himalaya Publishing House , Mumbai.
4. S.

Course Calendar

Hour allotment	Class Schedule
91.	Even 03.12.2018
92.	Partnership Account Introduction
93.	Partnership deed
94.	Types
95.	Capital Accounts Problem
96.	Capital Accounts Problem
97.	Capital Accounts Problem
98.	Profit & Loss appropriation problem
99.	Profit & Loss appropriation problem
100.	Profit & Loss appropriation problem
101.	Past Adjustment Problem
102.	Past Adjustment Problem
103.	Past Adjustment Problem
104.	Guarantee Problem
105.	Guarantee Problem
106.	Guarantee Problem
107.	Admission of Partner

108.	General Reserve Account
109.	Ratio
110.	Ratio
111.	Ratio
112.	Treatment of Goodwill
113.	Treatment of Goodwill
114.	Treatment of Goodwill
115.	Revaluation Accounts
116.	Revaluation Accounts
117.	Revaluation Accounts
118.	Internal Test - I
119.	Admission of a Partner Advance Problem
120.	Test Paper distribution and result analysis
121.	Admission of a Partner Advance Problem
122.	Admission of a Partner Advance Problem
123.	Admission of a Partner Advance Problem
124.	Admission of a Partner Advance Problem
125.	Admission of a Partner Advance Problem
126.	Retirement of a partner
127.	Sacrificing ratio
128.	Retirement of a Partner Advanced Problem
129.	Retirement of a Partner Advanced Problem
130.	Retirement of a Partner Advanced Problem
131.	Death of a Partner Problem
132.	Death of a Partner Problem
133.	Death of a Partner Problem
134.	Joint life Policy problem
135.	Joint life Policy problem
136.	Joint life Policy problem
137.	Joint life Policy problem
138.	Joint life Policy problem
139.	Dissolution of Partnership Problem
140.	Accounting Procedure
141.	Insolvency of a Partner, two Problem
142.	Insolvency of a Partner, two Problem
143.	Insolvency of a Partner, two Problem
144.	Insolvency of a Partner, two Problem
145.	Insolvency of a Partner, two Problem
146.	Internal Test - II

147.	Insolvency all partner Problem
148.	Test Paper distribution and result analysis
149.	Insolvency all partner Problem
150.	Insolvency all partner Problem
151.	Insolvency all partner Problem
152.	Garner vs Murray Rule Problem
153.	Garner vs Murray Rule Problem
154.	Garner vs Murray Rule Problem
155.	Garner vs Murray Rule Problem
156.	Amalgamation of a firm Problem
157.	Amalgamation of a firm Problem
158.	Amalgamation of a firm Problem
159.	Amalgamation of a firm Problem
160.	Amalgamation of a firm Problem
161.	Sale to a company
162.	Sale to a company
163.	Sale to a company
164.	Sale to a company
165.	Sale to a company
166.	Gradual realisation of assets
167.	Gradual realisation of assets
168.	Gradual realisation of assets
169.	Gradual realisation of assets
170.	Gradual realisation of assets
171.	Internal Test - III
172.	Piecemeal Distribution
173.	Test Paper distribution and result analysis
174.	Piecemeal Distribution
175.	Piecemeal Distribution
176.	Piecemeal Distribution
177.	Piecemeal Distribution
178.	Revision
179.	Model Test
180.	Last 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-II>”
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CO1	Easily examine the dissolution of partnership.
CO2	4. Easily can prepare the journal entries of amalgamations and sale of partnership firms
CO3	Prepare financial statements for partnership firm on dissolution of the firm
CO4	Employ critical thinking skills to understand the difference between the dissolution of the firm and dissolution of partnership
CO5	Prepare financial accounts for partnership firms in different situations of admission, retirement, death and insolvency of the partners.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-19)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Mathematics
Course Code	SMCO 42
Class	II year
Semester	Even
Staff Name	Dr.J.kamala Juliet Isaac

Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem	
Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019)	
Model Test-3 Hrs (08.04.2019)	
Dept. Meetings-2 Hrs	
College Meetings-2 Hrs	
Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Objectives

1. To provide basic knowledge of mathematical techniques as are applicable to business.
2. To provide logical idea to find out practical solutions for the managerial problems.

Business Mathematics

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real. Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation. **(15 hours)** **Unit II: Indices** – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms-Laws of logarithms-Common logarithm.**(15 hours)** **Unit III: Analytical geometry-** Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis. **(15 hours)** **Unit IV: Matrices** – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method **(17 hours)** **Unit V: Commercial arithmetic** – Simple interest – Compound interest – Depreciation. Discount – true discount – Discounting a Bill of exchange - Banker's discount – Banker's Gain. **(13 hours)** **(75 hours)** **Text Books**

1. D.S. Sancheti& V.K. Kapoor, Business Mathematics Sultan Chand and Sons, New Delhi.
2. M. Manoharan& C. Elango, Business Mathematics, Palani Paramount Publications, Palani.

Reference Books

1. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
2. D.C. Sanchetti& B.M. Agarwal, Business Mathematics, Sultan Chand and Sons, New

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester Begin on 03.12.2018
2	Giving Course work syllabus and simultaneously words about Business Mathematics and it's Applications

3	Number system – Natural & whole and integers their operations
4	Number system – Rational, irrational and real rational and their operations
5	Equation - Types of equation degree of equations Linear, quadratic, cubic equations
6	Solution of Simultaneous linear equation and application of equation in business
7	Solution of Simultaneous linear equation and application of equation in business
8	Solution to quadratic equations
9	Solutions to different types of equation i.e one equation is linear and another one is quadratic
10	Nature of roots
11	Formation of quadratic equations
12	Formation of quadratic equations
13	Equation: Advanced problem
14	Equation: Advanced problem
15	General term and middle term in the binomial expansion
16	General term and middle term in the binomial expansion
17	Indices – types of indices ie positive indices, negative indices unity indices
18	Fractional indices
19	Internal Exam - I
20	Laws of indices, solving simple problem
21	Solution to advanced problem
22	Logarithms , introduction and compare with indices
23	Properties of Logarithms and laws of Logarithms
24	Solution to advanced problem
25	Solution to advanced problem
26	Solution to advanced problem
27	Common Logarithms - explain the loss of Logarithms and character
28	Problems solving with the help of Logarithms table
29	Arithmetic Progression – n th term, Sum of n terms
30	Arithmetic Progression – n th term, Sum of n terms
31	Arithmetic Progression – Application in Business
32	Analytical Geometry – Distance between two points, identification of different shapes
33	Analytical Geometry – Distance between two points, identification of different shapes
34	Slope of a Straight Line – Equation of a Straight Line
35	Slope of a Straight Line – Equation of a Straight Line
36	Point of intersection of two lines, concurrent lines and collinear
37	Applications – Demand and Supply and Cost-output
38	Applications – Break even Analysis
39	Matrices Introduction & Types of Matrices
40	Internal Exam - II
41	Operation : Matrix Addition & Subtraction
42	Scalar multiplication with addition / subtraction
43	Matrix Multiplication
44	Matrix Multiplication
45	Transpose of Matrix
46	Determinant of a matrix – Crammers rule
47	Inverse of the matrix
48	Minor and co factors
49	Inverse of the matrix

50	Adjoined and inverse of the matrix
51	Additional problems
52	Solving simultaneous linear equation – matrix inverse method
53	Simple Interest and Compound Interest
54	Internal Exam - III
55	Compound interest and depreciation
56	Discount – Trade discount, Cash Discount.
57	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
58	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
59	Discounting of bill of exchange – Bankers Discount true Discount and Bankers Gain
60	Additional and Advanced Problem
61	Additional and Advanced Problem
62	Depreciation
63	Depreciation
64	Depreciation
65	Revision on Previous Questions
66	Revision on Previous Questions
67	Revision on Previous Questions
68	Revision-Solution to simultaneous linear equation
69	Revision- Formation of an equation
70	Revision-Indices
71	Revision- logarithms
72	Revision – Analytical Geometry
73	Revision – Analytical Geometry
74	Revision Matrices
75	Last Working day 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Business Mathematics>”
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CO1	To apply basic terms of integration in solving practical problems field of as of business.
CO2	2. To explain basic methods of business calculus, types and methods of interest account and their basic applications in practice.
CO3	To solve problems in the areas of business calculus, simple and compound interest account, use of compound interest account, loan and consumer credit
CO4	. To discuss effects of various types and methods of interest account
CO5	5. connect acquired knowledge and skills with practical problems in economic practice

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Capital market
Course Code	SMCO43
Class	I year (2018-2019)
Semester	EVEN
Staff Name	Mrs.T.SORNA MARI
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Objectives

1. To understand the meaning and importance of Financial and Capital markets
2. To create an interest among students towards stock market investment

II B. COM (IV SEMESTER) – UNDER CBCS PART III –MAJOR CORE -11 CAPITAL MARKET

Syllabus

UNIT-1

CAPITAL MARKET IN INDIA

Financial market- structure, capital market- meaning, classification- primary secondary- Indian securities market- government securities market.

Unit-2

PRIMARY MARKET

Methods of floating of capital , public issue-IPO-FPO-Procedure of public issue-book building process- role of intermediaries- private placement.

Unit-3

SECONDARY MARKET

Functions of stock exchange-dematerialization of securities – depositories- major stock exchanges in india- BSE-NSE-listing online trading – Clearance and settlement - rolling settlement – investment Vs speculation.

Unit-4

DERIVATIVES

Meaning- types of derivatives- commodity Vs financial derivatives- forwards- futures- options-trading mechanism- commodity exchanges.

Unit-5

REGULATORY FRAMEWORK OF STOCK EXCHANGES

Securities contract (Regulation) act (Basic only) – role and functions of SEBI- regulatory functions- development functions- investor protection fund-purpose – operation.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	Financial market, structure
2-L2	Capital market- meaning
3- L3	Classification
4-L4	Primary secondary
5-L5	Primary secondary difference
6-L6	Indian securities market
7-L7	Importance of Indian securities market
8- P1	Commerce Association Meet
9- L8	Methods of floating of capital
10- L9	Methods of floating of capital
11-L10	IPO-FPO
12-L11	Procedure of public issue
13-L12	Book building process
14-L13	Role of intermediaries
15-L14	Private placement.
16-L15	Functions of stock exchange
17- L16	Dematerialization of securities
18- L17	Depositories
19- L18	Major stock exchanges in India
20- L19	BSE-NSE
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins

22- L21	Listing online trading
23- IT-1	Internal Test-I
24- L22	Clearance and settlement
25- L23	Derivatives Meaning- types of derivatives
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Rolling settlement
28- L26	Investment Vs speculation.
29- L27	Commodity Vs financial derivatives
30- P2	College level meeting/Cell function
31-L28	Forwards
32-L29	Futures
33-L30	Options
34- L31	Trading mechanism
35- L32	Commodity exchanges.
36- L33	Regulatory framework of stock exchanges
37- L34	Securities contract (Regulation) act (Basic only)
38- L35	Role SEBI
39- L36	Functions of SEBI
40- L37	Regulatory functions
41- L38	Importance of SEBI
42-P3	Department Seminar
43- L39	Development functions
44- L40	Investor protection fund
45- L41	Meaning & types of derivatives
46- L42	Commodity Vs financial derivatives
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Forwards- futures
49-IT-II	Internal Test-II
50-L45	Options-trading mechanism
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Purpose of SEBI
53- L48	Operation. Of SEBI
54- L49	Commodity exchanges
55- L50	Revision regarding the first unit Financial market, structure
56- L51	Capital market- meaning
57- L52	Classification
58- L53	Primary secondary
59-P4	Primary secondary difference
60- L54	Indian securities market
61- L55	Importance of Indian securities market
62- L56	Revision -Functions of stock exchange
63- L57	Dematerialization of securities

64- L58	Depositories
65- L59	Major stock exchanges in india
66- L60	Revision
67-IT-III	Internal Test-III
68- L61	Revision
69- L62	Revision
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Capital Marketing>”
CO1	Understand the marketing concepts and its evolution
CO2	Analyse the market based on segmentation, targeting and positioning
CO3	Know the consumer behaviour and their decision making process
CO4	Make decisions on product, price, promotion mix and distribution
CO5	Understand the rural markets and the contemporary issues in marketing
CO6	<ul style="list-style-type: none"> define bookkeeping and accounting
CO7	<p>Define the importance of change management and explain where it fits in the four management functions</p> <p>Explain the steps managers can take to implement planned change</p>
CO8	<p>Recognize the role of communication in the management function.</p> <p>Differentiate between typical communication flows within an organization.</p>
CO9	<p>Explain evidence-based decision making and its tools.</p> <p>Describe the components and use of a decision tree.</p> <p>Explain common techniques used to manage group decision making.</p>

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

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St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Import and export procedure
Course Code	SMCO44
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.S.Dani Roman singh
Credits	5
L. Hours /P. Hours	6 / WK
Total 75Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

Objectives

1. To identify the procedures regarding import and export business
2. To motivate the students to involve in business activities

Syllabus

II B. COM (IV SEMESTER) – UNDER CBCS PART III – MAJOR CORE-12 IMPORT & EXPORT PROCEDURES

Unit I: Internal and International trade - Difference between Internal and International Trade-Features of International Trade-Advantages and disadvantages of giving protection. **(10 hours)**

Unit II : Balance of Trade – Meaning - Balance of Trade Vs Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments – causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control. **(25 hours)**

Unit III: Export procedure – preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment. **(10 hours)**

Unit IV: Import procedure – Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone. **(15 hours)**

Unit V: Export promotion – objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India’s export sector. **(15 hours) (75 hours) Text Book** Francis Cherunilam, International Trade and Export Management, Himalaya

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	Introduction of trade and international trade classification of trade
2-L2	Types of trade direct sale indirect sale merits
3- L3	Indirect sale trade wholesale and retail trade
4-L4	Definition features of whole seller function of whole seller
5-L5	Features of retail trade limitation of retail trade
6-L6	Function and retailer difference between wholeseller types of foreign trade export import entrepot trade
7-L7	Difference between internal trade and external trade features and characteristics of international trade
8-L8	Factors affecting international trade nature of international trade
9-L9	Difficulties of external trade barriers of international trade problems of international trade
10-P1	Commerce Association Meet
11-L10	Merits and demerits of protection policy methods of protection followed in protection policy
12-L11	Definition meaning features types of balance of trade
13-L12	Factors affecting balance of trade balance of payment
14-L13	Features economic resident factors affecting balance of payment
15-L14	Components of balance of payment balance of capital account
16-L15	Balance of current account classification of current account
17-L16	Specimen firm of balance of payment
18-L17	Difference between balance of trade and balance of payment equilibrium in balance of payment
19-L18	Causes for disequilibrium in balance of payment
20-L19	Methods of correction of disequilibrium
21-L20	Types of disequilibrium exchange control meaning definition features objectives
22-L21	Methods of exchange control exchange restriction merits limitation
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Indirect method merits of exchange control demerits of exchange control

25-L24	Techniques of exchange control kinds or types of exchange control
26-IT-1	Internal Test-I
27-L25	Difference between current account and capital account
28-L26	Meaning definition procedures preshipment stage
29-L27	Shipment stage shipping the goods freight preparation of document
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Contents of mate receipt types of mate receipt post shipment stage
32- L30	Letter of credit types of letter of credit bill of exchange
33- L31	Types of bill of exchange difference between bill of lading and charters party
34-P2	College level meeting/Cell function
35- L32	Significance for the exporters certificate of origin types of certificate of origin content of certificate of origin
36- L33	Significance shipping bill types of shipping bill
37- L34	Bill of lading functions of bill of lading purpose types
38- L35	Significance of bill of lading price quotation commercial documents
39- L36	Commercial invoice contents significance classification
40- L37	Stages involved in the process of import types of indent
41- L38	Kinds of documentary bills liberalisation of imports
42- L39	Categories of importers special scheme for importer
43- L40	Advance licence can be import under duty exemption scheme pre import procedure
44- L41	Methods of payment types of bill of exchange letter of credit types of counter trade
45- L42	Financing foreign trade EXIM bank functions of EXIM bank
46- L43	Customs duty determining customs duty
47- L44	Merits of specific duty demerits of specific duty
48- L45	Adalorem duty merits demerits types of customs duty
49- L46	Dumping antidumping duty export oriented units special economic zone
50- L47	New foreign trade policy objectives features
51- P3	Department Seminar
52- L48	Bill of entry bill of lading receipt
53- L49	Documents required for import as per new foreign trade
54- L50	Special economic zone
55- L51	Measures in india
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Export promotion measures objectives
58-L54	Importance f export promotion
59-IT-II	Internal Test-II
60- L55	Export promotion measures in India
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Export finance
63- L58	Export promotion council

64- L59	function of export promotion
65- L60	Indian institute of packing function of Indian institute of packing
66- L61	Commodity board function
67- L62	Difference between commodity board and export promotion council
68- L63	Exim bank function of exim bank
69- L64	Board of trade
70- L65	Indian institute of foreign trade
71- L66	Function Indian council of arbitration
72- L67	Tax exemption for exporters
73- L68	Income tax exemption available
74-P4	College level meeting/ function
75- L69	Establishment of export zone export oriented units
76- L70	Special economic zone features free trade zone
77- L71	Indian trade promotion organisation deemed exporters
78- L72	Categories of supply advantages
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	State trading corporation services rendered by the state trade corporation
81- L75	Exporter incentives in india
82-IT-III	Internal Test-III
83- L76	Major problems of Indian exporters
84- L77	Test Paper distribution and result analysis
85- L78	Incentives available to exporters
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<Import and Export procedure>”
CO1	To familiarize students with the process of international customs clearance operations
CO2	To form a basic policy frame work in international business
CO3	To appraise them if the documentation procedure and its sanctity in international business
CO4	Explain the concept in import export procedure
CO5	Apply the current import export procedure phenomenon and to evaluate the global business environment

CO6	Analysis the principle of international business
CO7	Strategies adopted by firm to for exporting products globally
CO8	Integrate concept of import export procedure with functioning in international business and in global trade.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	ENTREPRENEURSHIP DEVELOPMENT
Course Code	SSCO4A
Class	II year (2018-2019)
Semester	EVEN
Staff Name	Mrs.S.Grace
Credits	4
L. Hours /P. Hours	4 / WK
Total 45Hrs/Sem Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 35 Hrs (5 units; $5 \times 7 = 35$; 07Hrs /unit)	

Course Objectives

- 1 To develop and strengthen the entrepreneurial quality among the students
2. To know the sources of help and support available for starting a small-scale Industry.

Syllabus

ENTREPRENEURSHIP DEVELOPMENT

Unit I: Entrepreneurship Essentials- Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. **(15 hours)**

Unit II: Entrepreneurship Dimensions– Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship. **(15 hours)**

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. **(10 hours)**

Unit IV: Launching of New Business- Step by Step Approach for searching New Business – Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up –List of Organisations to be Contacted. **(10 hours)**

Unit V: Management of Small Business- Monitoring and Evaluation of Business –Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business. **(10 hours)**

(60 hours)

Text Books

1. Khanka S.S., Entrepreneurial Development, S. Chand Publishing Company, New Delhi, 1999.

2. Gupta C.B., and Srinivasan N.P., Entrepreneurial Development, Sultan Chand & Sons, New Delhi, 2015.

Reference Books

1. Robert D. Hisrich, Michael P.Peters, Tata McGraw- Hill Publishing Company, New Delhi, 2002.

2. Vasant Desai., Dynamics of Entrepreneurial Development & Management, Himalaya Publishing House, Fifth Edition (2012), New Delhi

Course Calendar

Hour allotment	Class Schedule
	even Semester Begin on 03.12.2018
1-L1	Unit I: Entrepreneurship Essentials- Evolution
2-L2	Characteristics
3- L3	Types of Entrepreneurs
4-L4	Functions of Entrepreneurs
5-L5	Qualities of Successful Entrepreneurs
6-L6	Qualities of Successful Entrepreneurs
7-L7	Entrepreneur Vs Entrepreneurship
8- P1	Commerce Association Meet
9- L8	Entrepreneur Vs Intrapreneur
10- L9	Growth of Entrepreneurship in India
11-L10	Unit II: introduction of second unit
12-L11	Entrepreneurship Dimensions
13-L12	Entrepreneurial Culture
14-L13	Entrepreneurial Culture

15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Internal Test-I
17-IT-1	Entrepreneurial Culture in India
18-L16	Entrepreneurship & DIC
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Entrepreneurial Society
21- L19	Entrepreneurial Society
22- P2	College level meeting/Cell function
23-L20	Entrepreneurship Development
24-L21	Entrepreneurship Development
25-L22	Training and other Support Organisational Services
26-L23	Support Organisational Services
27-L24	Women Entrepreneurship
28-L25	Rural Entrepreneurship
29-L26	Unit III: Project Appraisal
30-L27	Introduction
31-L28	Meaning and Methods of Project Appraisal
32-L29	Methods of Project Appraisal
33-L30	Economic Appraisal
34- P3	Department Seminar
35-L31	Economic Appraisal
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Purchasing Appraisal
38- IT-II	Internal Test-II
39-L34	Sales Appraisal
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Financial
42- L37	Market
43- L38	Technological Appraisal
44- P4	College level meeting/ function
45-L39	Unit IV: Launching of New Business
46-L40	Monitoring and Evaluation of Business
47-L41	Preventing Sickness and Rehabilitation of Business units
48-L42	Effective Management of Small Business
49-L43	Unit V: Management of Small Business
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Step by Step Approach for searching New Business
52- L46	Pre-Launch –Launch –Post-Launch
53-IT-III	Entrepreneur to Enterprise –Stage of Start Up and Scale Up
54-L47	Internal Test-III

55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “<ENTREPRENURAL DEVELOPMENT>”
CO1	Understand the nature of entrepreneurship
CO2	Understand the function of the entrepreneur in the successful, commercial application of innovations
CO3	Confirm an entrepreneurial business idea
CO4	Identify personal attributes that enable best use of entrepreneurial opportunities

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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St.John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Value Based Education
Course Code	SVBE21-Common (Part-IV)
Class	First Year (2018-2019)
Semester	II
Staff Name	Dr.S.Dani Roman Singh
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs(18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 20 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

To enable the students to understand the social realities

To inculcate an essential value system towards building a health society.

Value Based Education Syllabus (For all UG Courses)

Unit I: Social Justice Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc – communal harmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario Mass media –functions – characteristics –need and purpose of media literacy – effects and influence - - youth and children – media power – socio cultural and political consequences mass mediated culture - - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hours Allotment	Class Schedule
	Even Semester begin on 03.12.2018
1	(Unit – I) Introduction to Social Justice, Definition & Meaning
2	Needs & Parameters of Social Justice & Factors responsible for social injustice
3	Caste, Religion
4	Gender- Meaning
5	Contribution of Social Reformers
6	Internal test - I
7	(Unit- II) Introduction to Human Rights, Meaning & Concepts
8	Principles of Human Rights, Kinds of Human Rights
9	Right of Women
10	Right of Children
11	Right of PWD
12	Right of Minority etc.,
13	Human Rights & Indian Constitution
14	(Unit- III) Introduction to Social Issue, Causes & magnitude
15	Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
16	Communal harmony, Concept, Public Domain
17	Separation of Religion from Politics, Secularism role of Civil Society.

18	Internal test - I
19	(Unit- IV) Introduction to Media Education, Meaning & Definition
20	Functions , Characteristics and Need of Mass Media
21	Effects and Influence, youth and children
22	Globalisation
23	(Unit – V) Introduction to Values, Meaning
24	Classification of Various values
25	Ethics Responsibilities
26	Ethics Duties
27	Internal test - I
28	Revision
29	Model Test
30	Last Working day on 23.04.2019

Learning Outcomes	COs of the course “<Value Based Education>”
CO1	To create awareness on Alcoholism, Drug Addiction Poverty, Unemployment, etc.,
CO2	To create awareness on Communal harmony, Concept, Public Domain
CO3	To create awareness on Principles of Human Rights, Kinds of Human Rights
CO4	To create awareness on Right of Women, PWD, Minority, Children, etc.,
CO5	To create awareness on Human Rights & Indian Constitution
CO6	To educate on Classification of Various values
CO7	To educate on Ethics, Duties & Responsibilities

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Personality Development
Course Code	JCSB5A
Class	III year (2018-2019)
Semester	Odd
Staff Name	Mr.R.AllwinNirmal Singh
Credits	2
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- To create SELF AWARENESS
- Measurement of Attitudes
- To create NEGOTIATION SKILLS

Syllabus PERSONALITY DEVELOPMENT

UNIT -I

PERSONALITY - Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development.SELF AWARENESS – Meaning – Benefits of Self – Awareness – Developing Self – Awareness. SWOT – Meaning – Importance- Application – Components.GOAL SETTING Meaning- Importance – Effective goal setting – Principles of goal setting – Goal setting at the Right level.

UNIT – II

SELF MONITORING – Meaning – High self – monitor versus low self-monitor – Advantages and Disadvantages self-monitor- Self –monitoring and job performance. PERCEPTION- Definition- Factor influencing perception- Perception process –Errors in perception – Avoiding perceptual errors. ATTITUDE – Meaning- Formation of attitude – Types of attitude - Measurement of Attitudes – Barriers to attitude change – Methods to attitude change. ASSERTIVENESS - Meaning – Assertiveness in Communication – Assertiveness Techniques – Benefits of being Assertive – Improving Assertiveness.

UNIT – III

TEAM BUILDING – Meaning – Types of teams – Importance of Team building- Creating Effective Team.LEADERSHIP – Definition – Leadership style- Theories of leadership – Qualities of an Effect leader.NEGOTIATION SKILLS – Meaning – Principles of Negotiation – Types of Negotiation – The Negotiation Process – Common mistakes in Negotiation process.CONFLICT MANAGEMENT – Definition- Types of Conflict- Levels of Conflict – Conflict Resolution – Conflict management.

UNIT –IV

COMMUNICATION – Definition – Importance of communication – Process of communication - Communication Symbols – Communication network – Barriers in communication – Overcoming Communication Barriers. TRANSACTIONAL ANALYSIS – Meaning – EGOSates – Types of Transactions – Johari Window- Life Positions. EMOTIONAL INTELLIGENCE- Meaning – Components of Emotional Intelligence- Significance of managing Emotional intelligence – How to develop Emotional Quotient. STRESS MANAGEMENT – Meaning – Sources of Stress – Symptoms of Stress – Consequences of Stress – Managing Stress.

UNIT – V

SOCIAL GRACES – Meaning – Social Grace at Work – Acquiring Social Graces.TABLE MANNERS – Meaning – Table Etiquettes in Multicultural Environment- Do's and Don'ts of Table Etiquettes. DRESS CODE – Meaning- Dress Code for selected Occasions – Dress Code for an Interview.GROUP DISCUSSION – Meaning – Personality traits required for Group

Discussion- Process of Group Discussion- Group Discussion Topics. INTERVIEW – Definition-Types of skills – Employer Expectations –Planning for the Interview – Interview Questions-Critical Interview Questions.

References

1. Dr.S. NarayanaRajan, Dr. B. Rajasekaran, G. Venkadasalaphi, V. VijureshNayaham and Herald M.Dhas, Personality Development, Publication Division, Manonmaniam Sundaranar University, Tirunelveli
2. Stephan P.Robbins, Organisational Behaviour, Tenth Edition, Prentice Hall of India Private Limited, New Delhi, 2008
3. Jit S. Chandan, Oragnisational Behaviour, Third Edition, Vikas Publishing House Private Limited, 2008
4. Dr.K.K. Ramachandran and Dr.K.K. Karthick, From Campus to Corporate, Macmillan Publishers India Limited, New Delhi, 2010.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin 18.06.2018
1-L1	PERSONALITY - Definition – Determinants – Personality Traits –Theories of Personality – Importance of Personality Development. SELF AWARENESS – Meaning – Benefits of Self – Awareness – Developing Self – Awareness
2-L2	SWOT – Meaning – Importance- Application – Components.GOAL SETTING Meaning- Importance – Effective goal setting – Principles of goal setting – Goal setting at the Right level. SELF MONITORING – Meaning – High self – monitor versus low self-monitor
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Advantages and Disadvantages and. Measurement of Attitudes – Barriers to attitude change – Methods to attitude change.
5-L4	self-monitor- Self –monitoring
	Job performance
6-IT-I	PERCEPTION- Definition
7-L5	Factor influencing perception
8-L6	Perception process
9-L7	Errors in perception
10-P2	Avoiding perceptual errors
11-L8	ATTITUDE – Meaning
12-L9	Formation of attitude
13-P3	Types of attitude
14-L10	Allotting portion for Internal Test-I
15-L11	Internal Test I begins
16-L12	Internal Test-I
17-IT-1	Test Paper distribution and result analysis

18-L13	Entering Internal Test-I Marks into University portal
19-L14	ASSERTIVENESS - Meaning – Assertiveness in Communication – Assertiveness Techniques – Benefits of being Assertive – Improving Assertiveness TEAM BUILDING – Meaning – Types of teams – Importance of Team building- Creating Effective Team
20- P2	LEADERSHIP – Definition – Leadership style- Theories of leadership – Qualities of an Effect leader. NEGOTIATION SKILLS – Meaning – Principles of Negotiation – Types of Negotiation – The Negotiation Process – Common mistakes in Negotiation process.
21-L15	College level meeting/Cell function
22-L16	CONFLICT MANAGEMENT – Definition- Types of Conflict
23- L17	- Levels of Conflict – Conflict Resolution
24- IT-III	Conflict management. COMMUNICATION – Definition – Importance of communication
25-L18	Process of communication -
26-MT	Communication Symbols – Communication network
27-MT	Barriers in communication – Overcoming Communication Barriers.
28-MT	Meaning – EGO States Types of Transactions – Johari Window
29-L19	TRANSACTIONAL ANALYSIS –Life Positions
30-L20	EMOTIONAL INTELLIGENCE- Meaning
31	Components of Emotional Intelligence
32	Department Seminar
33	Significance of managing Emotional intelligence ——SOCIAL GRACES – Meaning – Social Grace at Work
34	DRESS CODE – Meaning- Dress Code for selected Occasions
35	How to develop Emotional Quotient. STRESS MANAGEMENT
36	Meaning – Sources of Stress
37	Symptoms of Stress
38	Consequences of Stress – Managing Stress.
39	Acquiring Social Graces. TABLE MANNERS – Meaning – Table Etiquettes in Multicultural Environment
40	Do's and Don'ts of Table Etiquettes
41	Dress Code for an Interview.
42	GROUP DISCUSSION – Meaning
43	Personality traits required for Group Discussion
44	Process of Group Discussion- Group Discussion Topics
45	Allotting portion for Internal Test-II
46	Internal Test II begins
47	Internal Test-II
48	Test Paper distribution and result analysis
49	Entering Internal Test-II Marks into University portal
50	INTERVIEW – Definition- Types of skills
51	College level meeting/ function
52	Employer Expectations
53	Planning for the Interview – Interview Questions- Critical Interview Questions.

54	Allotting portion for Internal Test-III
55	Internal Test III begins
56	Internal Test-III
57	Test Paper distribution and result analysis
58	Entering Internal Test-III Marks into University portal
59	Model Test
60	Feedback of the Course, analysis and report preparation
	Last Working day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<PERSONALITY DEVELOPMENT”
CO1	Goal setting at the Right level. SELF MONITORING – Meaning – High self – monitor versus low self-monitor –
CO2	Table manner and Do’s And Don’t’s
CO3	INTERVIEW – Definition- Types of skills
CO4	INTERVIEW – Definition- Types of skills
CO5	Dress Code while attending interview

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN 2018-2019

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Income Tax law and Practices -I
Course Code	JMCO6A
Class	III year (2018-2019)
Semester	Odd
Staff Name	Mr.R.AllwinNirmal Singh
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To Know about the taxable liability of the company
- To provide knowledge about tax filing system

Syllabus

MSU/2016-17/UG-Colleges/Part-III (B.Com) Semester-V/ppr.no.28/ Major Elective -2(A) INCOME TAX, LAW &PRACTICE I

Unit I: Basic Concept – Person, Assessee, previous and assessment year, total income, gross total income– concept of income – Agricultural Income- Income exempted from tax – Residential status – problems.

Unit II: Income from Salary – different forms of salary and allowance – perquisites – problems in computation of salary income.

Unit III: Income from House property – Annual value – Standard deduction – Unrealized rent – problems in computation of house property income.

Unit IV: Income from under the Head Business or profession – deduction allowable – Expressly disallowed expenses – computations – problems in computation of business or professional income.

Unit V: Income from capital gain – Types – Exemption – Computation – problems in computation of capital gain.

Text & Reference Books:

1. Dr. H.C. Mehrotra and Dr. P. Mehrotra, Income tax law and accounts
2. V.P. Gaur, D.B. Narang, PoojaGhai and Rajeev Puri, Income tax law and practice

3. A.Murthy, Income Tax Law and Practice Assessment Tear - 3rd Edition, Vijay Nicole Imprints Private Limited, 2015-16.

4. B.B. Lal, Income Tax, Darling Kindersley Pvt. Ltd, Noida.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin 18.06.2018
1-L1	Unit I: History of income tax
2-L2	Basic Concept and definition
3- L3	Person, Assesse, previous and assessment year,
4-L4	Concept of total income,
5-L5	gross total income
6-L6	concept of income
7-L7	Agricultural Income
8-L8	Income exempted from tax
9-L9	Different types of residents
10-P1	Importance of determining residential status
11-L10	Scope of total income
12-L11	Tax incidence
13-L12	Computation of gross total income simple problem
14-L13	Computation of gross total income simple problem
15-L14	Computation of gross total income simple problem
16-L15	Computation of gross total income simple problem
17-L16	Computation of taxable income simple problem
18-L17	Computation of taxable income simple problem
19-L18	Computation of taxable income simple problem
20-L19	Computation of taxable income simple problem
21-L20	Computation of taxable income simple problem
22-L21	Unit II: Income from Salary - meaning and definition
23-L22	Important points regarding salaries
	Computation of taxable annual accretion
24-L23	Internal Test I begins
25-L24	Allowances and its types
26-IT-1	Internal Test-I
27-L25	Computation of exempted HRA simple problem
28-L26	Perquisites and its types
29-L27	Taxtreatment of provident fund and its types
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Computation of taxable salary simple problem
32- L30	Computation of taxable salary simple problem
33- L31	Computation of taxable salary simple problem
	Computation of taxable salary simple problem
34-P2	College level meeting/Cell function

35- L32	Unit III: Income from House property
36- L33	Exemptions regarding income from house property
37- L34	Annual value
38- L35	Standard deduction
39- L36	Unrealised rent
40- L37	Simple problems in computation of house property income.
41- L38	Computation of annual value of the house
42- L39	Simple problems in computation of house property income.
43- L40	Simple problems in computation of house property income.
44- L41	Simple problems in computation of house property income.
45- L42	Simple problem in taxable income from house properties
46- L43	Unit IV: Income from under the Head Business or profession
47- L44	Important rules regarding assessment of profits and gains of business or profession
48- L45	Rules for adjustment of profit and loss account prepared by the assessee
49- L46	deduction allowable
50- L47	Expressly disallowed expenses
51- P3	Department Seminar
52- L48	Simple problems in computation of business or professional income.
53- L49	Simple problems in computation of business or professional income.
54- L50	Simple problems in computation of business or professional income.
55- L51	Simple problems in computation of business or professional income.
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem in computation of taxable income from business
58-L54	Simple problem in computation of taxable income from business
59-IT-II	Internal Test-II
60- L55	Simple problem in computation of taxable income from business
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Simple problem in computation of taxable income from business
63- L58	Unit V: Income from capital gain
64- L59	Capital assets and its kinds
65- L60	Computation of capital gains in simple problem
66- L61	Computation of capital gains in simple problem
67- L62	Computation of capital gains in simple problem
68- L63	Computation of capital gains in simple problem
69- L64	Cost of acquisition
70- L65	Computation taxable capital gain in simple problem
71- L66	Computation taxable capital gain in simple problem
72- L67	Computation taxable capital gain in simple problem
73- L68	Computation taxable capital gain in simple problem
74-P4	College level meeting/ function
75- L69	Computation taxable capital gain in simple problem
76- L70	revision

77- L71	revision
78- L72	revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate on taxable income tax
81- L75	Debate on filing of returns
82-IT-III	Internal Test-III
83- L76	Computation of tax liability simple problem
84- L77	Test Paper distribution and result analysis
85- L78	Debate on various forms in return filing and due date
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day 23.11.2018

Course Outcomes

Course Outcome	Income tax and law and practice
CO1	Acquire the complete knowledge of basic concepts of income tax
CO2	Understand the concept of exempted incomes.
CO3	Understand the provisions of agricultural income
CO4	Calculate Residential status of a person.
CO5	Identify and comply with the relevant provisions of the Income Tax Act as it relates to
CO6	The income tax of individuals
CO7	Compute the income under the head "Income from Salary"
CO8	Compute income under the head "Income from House Property"
CO9	Compute income under the head "Income from Business or Profession"

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Corporate Accounting- I
Course Code	JMCO61
Class	III year (2018-2019)
Semester	Odd
Staff Name	Dr.G.Koilsamuel
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 95 Hrs (5 units; $5 \times 19 = 95$; 19Hrs /unit)	

Course Objectives

- 1. To know the preparation of liquidator's final statement of accounts.
- 2. To prepare the final accounts of banking company in a schedule form
- 3. To train the students to prepare final accounts under double account system.

Syllabus

Corporate Accounting-I

Unit I:Introduction- Liquidator's final statement of accounts. **(13hours)**

Unit II: Holding companies- minority interest – capital profits cost of control or goodwill - Preparation of Consolidated balance sheet.

Unit III: Accounts of Banking Companies –format of balance sheet and profit and loss account as per 29 of banking regulation Act

Unit IV: Double Account System- meaning differences between double account and single account system- difference between Double account- and double entry system- preparation of final Accounts base disposal of surplus calculation of reasonable return – replacement of assets

Unit V Accounting ratios- responsibility accounts- human resource accounting

Text Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S.Reddy&A.Murthy,Corporate Accounting, Margham Publications, Chennai.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit I:Introduction- Liquidator’s final statement of accounts.
2-L2	Meaning and definition of liquidation
3- L3	Importance of liquidation
4-L4	Types of liquation
5-L5	Meaning of winding up of the companies
6-L6	Compulsory winding up of the companies
7-L7	Accounting treatment of compulsory winding up
8-L8	Voluntary winding up of the company
9-L9	Accounting treatment of the voluntary winding up
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Format of liquidator final account
12-L11	Differences between liquidator’s final statement and final Account
13-L12	Simple problems
14-L13	Unit II: Holding companies-
15-L14	Meaning and definition of holding company and subsidiary company
16-L15	Term of holding company
17-L16	Distinguish between Holding company and subsidiary company
18-L17	Important profits of Holding and subsidiary company
19-L18	Capital profit
20-L19	Revenue profit
21-L20	Minority interest meaning
22-L21	Term of minority and specimen form of minority
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple calculation of minority interest –
25-L24	Capital profits cost of control or goodwill

26-IT-1	Internal Test-I
27-L25	Define Goodwill , general reserve, etc
28-L26	Preparation of Consolidated balance sheet.
29-L27	Simple problem
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit III: Accounts of Banking Companies –Meaning and definition of Banking companies
32- L30	Preparation of different schedule
33- L31	Explanation regarding the profit and loss account
34-P2	College level meeting/Cell function
35- L32	Explanation regarding the profit and loss account
36- L33	Schedule 13-16
37- L34	Explanation regarding the preparation of Balance sheet
38- L35	Schedule 1 to 3
39- L36	Schedule 4- 6
40- L37	Schedule 7- 9
41- L38	Schedule 11- 12
42- L39	Format of balance sheet and profit and loss account as per 29 of banking regulation Act
43- L40	Simple problem on profit and loss account
44- L41	Unit IV: Double Account System- meaning
45- L42	Simple problem on profit and loss account
46- L43	Simple problem on balance sheet only
47- L44	Simple problem on balance sheet only
48- L45	Simple problem of the preparation of the balance sheet in banking regulation Act
49- L46	Simple problem of the preparation of the balance sheet in banking regulation Act
50- L47	Differences between double account and single account system
51- P3	Department Seminar
52- L48	Differences between double account and single account system
53- L49	Difference between Double account- and double entry system
54- L50	Difference between Double account- and double entry system
55- L51	Preparation of final Accounts base disposal of surplus
56-L52	Preparation of final Accounts base disposal of surplus
	Internal Test II begins
57-L53	Calculation of reasonable return
58-L54	Revision for II Internal
59-IT-II	Internal Test-II
60- L55	Calculation of reasonable return
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Replacement of assets
63- L58	Different types of accounting ratios

64- L59	Different types of accounting ratios
65- L60	Profitability ratios
66- L61	Solvency ratio
67- L62	Simple problem
68- L63	Simple problem
69- L64	Simple problem
70- L65	Simple problem
71- L66	Simple problem
72- L67	Simple problem
73- L68	Types of responsibility accounting
74-P4	College level meeting/ function
75- L69	Advantages and dis advantages
76- L70	Responsibility accounts
77- L71	Meaning and definition of responsibility accounting
78- L72	Scope and objective of responsibility accounting
79- L73	Limitation of responsibility accounting
80- L74	Simple problem
81- L75	Simple problem
82-L76	Simple problem
83- L77	Simple problem
84- L78	Simple problem
85- L79	Simple problem
86- L80	Simple problem
87- L81	Human resource accounting Meaning and definition of Human resource accounting
88- L82	Advantages and dis advantages of HRA
89- L83	Methods of valuation of Human resource
90- L84	Process of Human resource accounting
91- L85	Causes of Human resource accounting
92- L86	Causes of Human resource accounting
	Internal Test III begins
93- L87	Revision
94- L88	Revision
95- L89	Allotting portion for Internal Test-III
96- L90	Revision
97- L91	Revision
98- IT-III	Internal Test-III
99- L92	Revision
100- L93	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
101- L94	Revision
102-MT	Model Test
103-MT	Model Test
104-MT	Model test paper distribution and previous year university question paper discussion

105-L-95	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Accounting-II>”
CO1	Distinguished between voluntary windup and compulsory windup
CO2	Calculation of minority interest
CO3	Valuation of goodwill and types of goodwill
CO4	Valuation of shares and types of shares
CO5	Explain responsibility account
CO6	Human resource account
Experimental Learning	
EL1	Winding up of the company
EL2	Comparison of Liquidators Final Accounts and statement of Accounts
EL3	Type of goodwill is compared with the characteristics of domestic pet

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Cost Accounting
Course Code	JMCO52
Class	IIIyear (2018-2019)
Semester	Odd
Staff Name	Mrs.S.Grace
Credits	6
L. Hours /P. Hours	7 / WK
Total 105Hrs/Sem	
Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018)	
Model Test-3 Hrs (22.10.2018)	

Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 90Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)

Course Objectives

- To Acquire the basic knowledge of cost in business concerns.
- To understand the techniques of cost control.

Syllabus

COST ACCOUNTING Unit I: Introduction – Cost – Costing – Cost Accounting – Objectives and Functions of Cost Accounting – Advantages and Limitations – Methods of Costing – Types of Costing – Classification of Cost – Elements of Cost – Cost Sheet, Practical problems.

Unit II: Process Costing – Costing procedures – Losses and Gains in process – Normal and Abnormal Losses – Abnormal Gain – Operating and Service Costing - Practical problems.

Unit III: Marginal Costing – Meaning – Definition – Uses and Limitations – CVP Analysis – Marginal Costing Equations – Contribution – Break Even Analysis – P/V Ratio – Margin of Safety – Key Factors – Break Even Chart – Application of Marginal Costing – Fixation of selling price – Closure of Department or Discontinuing a Product – Selection of Profitable Product Mix – Profit planning – Decision to Make or Buy – Foreign market order – Introduction of New product – Practical problems.

Unit IV: Budgetary Control – Budget - Definition – objectives – Budgeting – Advantages and Limitations – Classification of Budgets – Fixed and Flexible Budgets – Production and Sales Budgets – Cash Budget – Zero Base Budget .

Unit V: Standard Costing – Definition – Advantages and Limitations – Variances – Material Variances – Labour Variances – (Overhead and other Variances excluded) – Simple Practical problems.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit-I-Introduction-Cost ,Costing and Cost Accounting
2-L2	Objectives of Cost Accounting
3- L3	functions of Cost Accounting
4-L4	Advantages and disadvantages of Cost Accounting
5-L5	Methods of Costing
6-L6	Types of Costing
7-L7	Classification of Cost
8-L8	Elements of Cost
9-L9	Cost Sheet- problems

10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Cost Sheet- problems
12-L11	Cost Sheet- problems
13-L12	Unit-II-Process Costing-Meaning ,Costing procedures
14-L13	Losses and Gains in process-problems
15-L14	Losses and Gains in process-problems
16-L15	Losses and Gains in process-problems
17-L16	Normal and Abnormal losses-Problems
18-L17	Normal and Abnormal losses-Problems
19-L18	Abnormal Gain-Problems
20-L19	Abnormal Gain-Problems
21-L20	Abnormal Gain-Problems
22-L21	Operating and Service Costing-Problems
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Operating and Service Costing-Problems
25-L24	Operating and Service Costing-Problems
26-IT-1	Internal Test-I
27-L25	Revision
28-L26	Revision
29-L27	Unit-III-Marginal Costing-Meaning
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Definition and objectives of Marginal Costing
32- L30	Uses and limitations of Marginal Costing
33- L31	CVP Analysis
34-P2	College level meeting/Cell function
35- L32	Marginal Costing Equations
36- L33	Contribution, Break Even Analysis
37- L34	P/VRatio-Problems
38- L35	P/VRatio-Problems
39- L36	P/VRatio-Problems
40- L37	Margin of safety -Problems
41- L38	Margin of safety –Problems
42- L39	Key factors, Break Even Chart
43- L40	Application of Marginal Costing
44- L41	Fixation of selling price
45- L42	Closure of Department or Discontinuing a product
46- L43	Selection of profitable product Mix
47- L44	Profit planning
48- L45	Decision to Make or Buy
49- L46	Foreign Market order
50- L47	Introduction of New Product
51- P3	Department Seminar
52- L48	Problems in Marginal Costing

53- L49	Problems in Marginal Costing
54- L50	Problems in Marginal Costing
55- L51	Problems in Marginal Costing
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Unit IV-Budgetary Control-Meaning
58-L54	Budgetory control, Budget Definition, Objectives
59-IT-II	Internal Test-II
60- L55	Budgeting,Advantages and disadvantages of budgeting
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Classification of Budget
63- L58	Fixed and Flexible Budget-problems
64- L59	Fixed and Flexible Budget-problems
65- L60	Fixed and Flexible Budget-problems
66- L61	Fixed and Flexible Budget-problems
67- L62	Fixed and Flexible Budget-problems
68- L63	Production Budget-problems
69- L64	Sales Budget-problems
70- L65	Cash Budget-Problems
71- L66	Cash Budget-Problems T
72- L67	Cash Budget-Problems
73- L68	Cash Budget-Problems
74-P4	College level meeting/ function
75- L69	Zero Base Budget
76- L70	Unit-V-Standard Costing-Definition, Advantages and limitations
77- L71	Variances-Problems
78- L72	Material Variances-Problems
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Material Variances-Problems
75- L69	Material Variances-Problems
76- L70	Material Variances-Problems
77- L71	Material Variances-Problems
78- L72	Labour Variances-Problems
79- L73	Labour Variances-Problems
80- L74	Labour Variances-Problems
81- L75	Labour Variances-Problems
82-L76	Labour Variances-Problems
83- L77	Overhead Variances-Problems
84- L78	Overhead Variances-Problems
85- L79	Overhead Variances-Problems
86- L80	Overhead Variances-Problems
87- L81	Sales Variances-Problems
88- L82	Sales Variances-Problems

89- L83	Sales Variances-Problems
90- L84	Sales Variances-Problems
91- L85	Multiple Variances Problems
92- L86	Multiple Variances Problems
	Internal Test III begins
93- L87	Revision
94- L88	Revision
95- L89	Allotting portion for Internal Test-III
96- L90	Revision
97- L91	Revision
98- IT-III	Internal Test-III
99- L92	Revision
100- L93	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
101- L94	Revision
102-MT	Model Test
103-MT	Model Test
104-MT	Model test paper distribution and previous year university question paper discussion
105-L-95	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “Cost Accounting”
CO1	Describe how cost accounting is used for decision making and performance evaluation
CO2	Explain the basic concept of cost and how costs are presented in financial statements.
CO3	Demonstrate how materials, labor and overhead costs are added to a product at each stage in production style.
CO4	Analyze the basic cost flow model and be able to assign costs in a job cost system.
CO5	Interpret variable cost variances and fixed cost variances.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN 2018-2019

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Law
Course Code	JMCO53
Class	III year
Semester	Odd
Staff Name	Adv.Mr.Dani Regan
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- Understanding the basis level of business law
- Educating rights and duties of business people
- For better understanding of special contract
- Teaching business ethics with law

Syllabus

Unit I: Indian Contract Act 1872 – Fundamental essentials of a valid contract – classification of contracts – offer – acceptance – consideration – capacity – free consent – legality of object – contingent contracts

Unit II: Performance of contract – discharge of contract - breach of contract – remedies – quasi contracts

Unit III: Special contracts – indemnity – guarantee

Unit IV: Bailment – Pledge – contract of agency

Unit V: Sale of goods Act – differences between sale and agreement to sell – sale and hire purchase agreement – classification of goods – documents of title to goods – rights and duties of buyers and sellers – rights of unpaid seller

Text & References Books:

1. N.D.Kapoor, Business Law, Sultan Chand Publishers

2. N.D.Kapoor, Elements of Mercantile Law, Sultan Chand Publishers
3. P.C. Tulsian, Business Law, Tata McGraw Hill
4. R.S.N. Pillai, Business Law, Himalaya Publishing House
5. Srinivasan& C.D. Balaji, Industrial Law and Public Relationship, Margham Publications.
6. TejpalSheth, Business Law, Pearson's India Education Services Pvt. Ltd.

Course Calendar

Hour allotment	Class Schedule
1.	Unit - I Introduction 18.06.2018
2.	The factories Act 1948
3.	Definition
4.	Provision for health
5.	Welfare
6.	Provision for safety
7.	Approval of factories
8.	Licensing of factories
9.	Registration of factories
10.	Welcoming of First year and Inauguration of Commerce Association
11.	Inspecting staff
12.	Duties of occupiers
13.	Provision for occupiers of duties
14.	Working hours
15.	Certifying surgeons
16.	Employment of young persons and women
17.	Annual leave with wages
18.	Penalties and Procedure
19.	Revision of full unit
20.	Unit - II Introduction
21.	Workmen's compensation Act 1923
22.	Definition
23.	Scope and coverage of the Act
24.	Internal Test-I
25.	Test Paper distribution and result analysis
26.	Types of disablement
27.	Personal injury by accident
28.	Compensation of workmen - employer's liability
29.	Liability for occupational disease
30.	Amount of compensation

31.	Arises out and in course of employment
32.	Theory of national extension
33.	Methods of calculating monthly wages
34.	Distribution of compensation
35.	Penalty for default
36.	Notice and claim
37.	Revision of full unit
38.	Unit - III Introduction
39.	Unit - III Industrial disputes Act - 1947
40.	Meaning and Definition
41.	Objectives
42.	Conciliation
43.	Kinds of disputes
44.	Machinery
45.	Adjudication machinery
46.	Authorities under industrial disputes Act
47.	Powers and duties of authorities
48.	Procedure of disputes Act
49.	Industrial tribunals
50.	Voluntary reference to arbitration
51.	Award , Strike and lock outs
52.	Lay off and retrenchment
53.	Transfer and closing down of their under taking
54.	Internal Test-II
55.	Test Paper distribution and result analysis
56.	Penalties
57.	Revision of full unit
58.	Unit - IV Introduction
59.	Unit - IV The trade union Act 1926
60.	Meaning of trade union
61.	Scope and object of Act
62.	Advantages and functions of trade union
63.	Registration of trade unions
64.	Effects of registration
65.	Factors of registered trade union
66.	Disqualification of an office bearer
67.	Cancellation and appeal again order of registrar
68.	Advantages of registration (or) Privileges of register trade
69.	Immunity from criminal conspiracy

70.	Duties and liabilities of registered trade union
71.	Dissolution of trade unions
72.	Consumer Act 1986
73.	Penalties
74.	Revision of full unit
75.	Unit - V Introduction
76.	The employee's state Insurance Act 1948
77.	Definition
78.	Scope of Act
79.	Payments held as wages and rules regarding contribution
80.	Employee's state insurance corporation
81.	Members of ESI corporation and medical benefits
82.	Constitution of ESI corporation and power of corporation
83.	Payment of gratuity Act 1972 and penalty
84.	Internal Test-III
85.	Test Paper distribution and result analysis
86.	Prescribed by ESI Act 1948
87.	Revision
88.	Revision
89.	Model test
90.	Last 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business Law>”
CO1	Demonstrate an understanding of the Legal Environment of Business.
CO2	Communicate effectively using standard business and legal terminology.
CO3	Demonstrate recognition of the requirements of the contract agreement
CO4	Demonstrate understanding of contract consideration and capacity
CO5	Demonstrate recognition of the genuineness of assent in contract formation.
CO6	Demonstrate understanding of legality and Statute of Frauds in contracts
CO7	Identify contract remedies
CO8	Demonstrate recognition of consumer protection and intellectual property rights
CO9	Understand the various provisions of Company Law

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Economics
Course Code	SACO11(Allied-I)
Class	First Year (2018-2019)
Semester	I
Staff Name	Mrs. Sornamari
Credits	5
Hours Per Week	6/wk
Total :90 Hrs/Semester Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives

1. To identify the role of supply and demand in a market economy
2. To enhance knowledge on recent economic trends

I B. COM (I SEMESTER) – UNDER CBCS PART-III - ALLIED BUSINESS ECONOMICS

Unit I

9 hours

Introduction of Economics and Business Economics: Meaning, Nature and Significance of Economics – subject matter of Economics – Meaning, Nature and Significance of business Economics – Role of business economics in decision making – Role and responsibilities of a business economist.

Unit II Consumption and Demand analysis: Business significance of Consumption and Demand – Demand determinants – Law of demand and demand curves – Types of demand – Concept of elasticity – Methods of measuring price elasticity of demand – Relationship between price elasticity and sales revenue.

Unit III Production Analysis: Factors of production and their characteristics – Production possibility curves – Concepts of total product, Average product and Marginal product – Fixed and variable factors – Classical and Modern approaches to the law of variable proportions – Law of returns to scale and Economies and diseconomies of scale.

Unit IV Supply and Cost analysis: Supply – Factors affecting supply – Law of supply – Elasticity of supply and types of elasticity of supply – Cost of production – Concepts of Cost– Sunk cost and future cost, direct cost and indirect cost – Cost curves – Total, Average, Marginal cost curves – Relationship of MC to AC – Fixed and variable cost curves.

Unit V Price and output decisions in various market forms: Role of Time in determining the value of products – Equilibrium conditions of a firm and Industry under various market forms – Price and output determination in a Perfect Market – Price and output determination in an Imperfect Market with specific reference to Monopoly, Monopolistic competition and Oligopoly.

Text & Reference Books

1. Chaturvedi. D.D., Gupta. S.L. and Sumitra. A.L., Business Economics-Test and cases, Galgotia publishing company, New Delhi, 2001.
2. ManabAdhkary, Business Economics (2nd Edition), Excel Books, New Delhi, 2002.
3. Samuelson. B.A., Economics, Tale MC Graw Hill, New Delhi, 1976.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18.06.2018
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Bridge course
8	Meaning of Economics
9	Meaning of Business
10	Over view presentation of Economics
11	How it is useful to business
12	Significance of business economics
13	Welcome of the first year
14	Introduction about Business Economics
15	Unit – I Subject Matter of Economics
16	Definition of Economics :Wealth
17	Definition of Economics :Wealth
18	Definition of Economics :Welfare
19	Definition of Economics :Welfare
20	Definition of Economics :Scarcity
21	Definition of Economics :Scarcity
22	Meaning of Economics
23	Concepts and Importance of Economics

24	Types of Goods
25	Law of Diminishing Utility
26	Law of Diminishing Utility
27	Law of Diminishing Utility
28	Consumer Surplus
29	Consumer Surplus
30	Consumer Surplus
31	Internal Test-I
32	Test Paper distribution and result analysis
33	Internal Question Assignment
34	Unit – II Introduction about Demand Analysis
35	Meaning of Demand Analysis
36	Kinds of Demand Analysis
37	Law of Demand Analysis
38	Determination of Demand Analysis
39	Elasticity of Demand Analysis
40	Price Elasticity of Demand Analysis
41	Cross Elasticity of Demand Analysis
42	Types and Method Measuring Elasticity
43	Demand Forecasting
44	Production Analysis
45	Unit – III Meaning of Production
46	Factors of Production
47	Functions of Production
48	Law of returns
49	Law of variable
50	Proportion
51	Returns to Scale
52	Economics and Dis Economics
53	Cost of Production
54	Short Run and Long Run
55	Internal Test-II
56	Test Paper distribution and result analysis
57	Internal Question Assignment
58	Internal Question Assignment
59	Cost Curve
60	Optimum Firm
61	Unit – IV Introduction to Pricing
62	Meaning of Pricing
63	Definition of Pricing & Pricing of Product
64	Perfect Competition
65	Oligopoly
66	Imperfect Competition
67	Pricing Policy
68	Objective of Pricing

69	Factors influencing Pricing Policy
70	Pricing of New Products
71	Internal Test-III
72	Test Paper distribution and result analysis
73	Internal Question Assignment
74	Internal Question Assignment
75	Profit analysis
76	Functions of profit
77	Profit policy
78	Break even analysis
79	Break even Chart
80	Break Even Point
81	Assumptions & Limitations
82	Profit Forecasting Method
83	Revision
84	Revision
85	Revision
86	Revision
87	Revision
88	Revision
89	Model Test
90	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business Economics>”
CO1	Understand how households (demand) and businesses (supply) interact in various market structures to determine price and quantity of a good produced.
CO2	Understand the links between household behavior and the economic models of demand.
CO3	Represent demand, in graphical form, including the downward slope of the demand curve and what shifts the demand curve.
CO4	Understand the links between production costs and the economic models of supply.
CO5	Analyze operations of markets under varying competitive conditions
CO6	Apply marginal analysis to the “firm” under different market conditions;
CO7	Understand the causes and consequences of different market structures;
CO8	Apply economic models to examine current economic issues and evaluate policy options for addressing these issue
CO9	Understand the meaning of marginal revenue and marginal cost and their relevance for firm profitability.

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Company organisation
Course Code	SACO31
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.G.Koil Samuel
Credits	3
L. Hours /P. Hours	3 / WK
Total 45Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 35 Hrs (5 units; $5 \times 7 = 35$; 07Hrs /unit)	

Course Objectives

- To provide a fundamental exposure to students on the basic concepts of a company
- To enable the students to learn about the functioning of a company

Syllabus

Objectives

1. To provide a fundamental exposure to students on the basic concepts of a company.
2. To enable the students to learn about the functioning of a company.

Unit I: Formation of Companies – Promotion – Incorporation – Capital Subscription – Commencement. (5 hours)

Unit II: Company Management – Share Holders – Directors – Managing Directors – Manager – Their appointments – Duties - Rights & Liabilities. (7 hours)

Unit III: Essentials of valid Meeting – Notice – Quorum – Agenda - Chairman – Powers & Duties - Motion – Sense of the Meeting (Voting & Poll) - Proxy - Resolution – Adjournment of Meeting - Minutes. (13 hours)

Unit IV: Kinds of Meeting – Meeting of Share holders – Statutory Meeting – Statutory Report – Annual General Meeting – Extra-Ordinary General Meeting - Class Meeting. (15 hours)

Unit V: Meeting of Directors – Meeting of Debenture holders – Meeting of Creditors (5 hours)

***As per the Companies Act 2013 (45 hours)**

Text Books

1. N.D.Kapoor, Company Law & Secretarial Practice, Sulthan Chand & Sons, New Delhi.
2. M.C.Kuchhal, Secretarial Practice, Vikas Publishing House, Calcutta.

Reference Books

1. PrashantaK.Ghosh, Company Secretarial Practice, Sulthan Chand& Sons, NewDelhi.
2. V.K.Acharya&P.B.Govakar, Company Law & Secretarial Practice, Himalaya Publishing House, Bombay.

II B. COM (III SEMESTER) – UNDER CBCS PART III – ALLIED III

COMPANY ORGANISATION

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Unit I: Formation of Companies
2-L2	Promotion
3- L3	Incorporation
4-L4	Capital Subscription
5 - P1	Welcoming of First year and Inauguration
6-L5	Commencement of company
7-L6	Unit II: Company Management Manager Their appointmentsDuties, Rights & Liabilities
8-L7	Share Holders and Their appointments – Duties - Rights & Liabilities
9- L8	Allotting portion for Internal Test-I
	Internal Test I begins
10- L9	Directors and Their appointments – Duties - Rights & Liabilities

11-IT-1	Internal Test-I
12-L10	Managing Directors and Their appointments – Duties - Rights & Liabilities
13-L11	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
14-L12	Unit III: Essentials of valid Meeting – Notice
15-L13	Quorum
16- P2	College level meeting/Cell function
17-L14	Agenda
18-L15	Chairman – Powers & Duties
19-L16	Motion – Sense of the Meeting (Voting & Poll)
20-L17	Allotting portion for Internal Test-II
	Internal Test II begins
21- L18	Proxy - Resolution – Adjournment of Meeting
22- IT-II	Internal Test-II
23-L19	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
24-L20	Minutes
25- P3	Department Seminar
26-L21	Unit IV: Kinds of Meeting
27-L22	Meeting of Share holders
28-L23	Statutory Meeting
29- P4	College level meeting/ function
30-L24	Statutory Report
31-L25	Annual General Meeting
32-L26	Allotting portion for Internal Test-III
	Internal Test III begins
33-L27	Extra-Ordinary General Meeting
34-IT-III	Internal Test-III
35-L28	Class Meeting
36-L29	Unit V: Meeting of Directors
37- L30	Meeting of Debenture holders
38-L31	Meeting of Creditors
39-L32	Revision
40-L33	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
41- MT	Model Test
42-MT	Model Test
43-MT	Model Test
44- L34	Model test paper distribution and previous year university question paper discussion
45-L35	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Company OrganisationSACO31>”
CO1	Identify and discuss the impact of global issues on organisation business opportunities by using environment
CO2	Companies that engage in organisational development commit to continually improving their business and offerings
CO3	To educate the students to know the type of meeting conducted in the company
CO4	To educate the students to know the different business polices
CO5	To explanation to the students to involvement of stock market in current scenario
CO6	To learn about demat (de materialisation)account process

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

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Extension activity : Motivate student to take classes for school students.

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Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Environmental Studies
Course Code	SEVS11-Common (Part-IV)
Class	First Year (2018-2019)
Semester	I
Staff Name	Mrs.S.Grace
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018)	

Department Meeting : 2 Hrs
College Meetings: 2 Hrs
Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)

Course Objectives

***Students should know the environmental issues and challenges in the society**

Syllabus

UNIT I: THE MULTIDISCIPLINARY NATURE OF ENVIRONMENTAL STUDIES

Definition, scope and importance Natural resources and associated problems:

- a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
- b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management.
- c) Mineral resources: Use and exploitation, environmental effects.
- d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
- e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources.
- f) Land resources: Land as a resource, land degradation, man-induced landslides, soil erosion and desertification.

UNIT II: ECOSYSTEMS

- a) Forest Ecosystem
- b) Grassland Ecosystem
- c) Desert ecosystem
- d) Aquatic Ecosystem (Ponds, rivers, oceans, estuaries)

Energy flow in the ecosystem Ecological succession Food Chains, Food Webs and Ecological Pyramids.

UNIT III: BIODIVERSITY AND ITS CONSERVATION

Introduction Definition: Genetic, species and ecosystem diversity. Biogeographical classification of India Values of Biodiversity Biodiversity at global, national and local levels India as a mega-diversity nation Hot-Spots of biodiversity Threats to biodiversity Endangered and endemic species of India Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT IV: ENVIRONMENTAL POLLUTION Definition- Causes, effects and control measures of:-a) Air Pollution b) Water Pollution c) Soil Pollution

d) Marine Pollution e) Noise Pollution. f) Thermal Pollution Solid Waste Management Disaster

Management: Floods, earthquake, cyclone and landslides. **UNIT V: SOCIAL ISSUES AND THE**

ENVIRONMENT Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution) Act Water (Prevention and Control of Pollution) Act Wildlife Protection Act Forest Conservation Act Population Explosion — Family Welfare Programme Human Rights

REFERENCES:

1. G.S. Vijayalakshmi, A.G. Murugesan and N. Sukumaran. 2006. Basics of

- Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli , pp.160.
2. Agarwal. K.C. 2001.Environmental Biology, Nidi Publications Limited, Bikaner.
3. A.K.De. 1999. Environmental Chemistry, Wiley Eastern Limited, India.
4. Jadhav,H. and Bhosale, V.M.1995. Environmental Protection and Laws, Himalaya Publishing House, Delhi. pp284.
5. Odum, E.P.1971. Fundamentals of Ecology, W.B.Saunders Co., USA.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester begin on 18.06.2018
1-L1	Unit-I Introduction and nature of environmental studies
2-L2	Definition and scope of EVS
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Types of resources
5-L4	Unit-II Introduction to Eco system
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Classification of ECO system
9-L7	Relationship between ECO system and Humanities
10-P2	College level meeting/Cell function
11-L8	Unit-III Bio Diversity
12-L9	Various level of bio diversity
13-P3	Department Seminar
14-L10	Various level of bio diversity
15-L11	Bio diversity in India
16-L12	Unit-IV Environmental pollution
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	Test Paper distribution and result analysis
	Causes , types and effects of environmental pollution
19-L14	Hot spots and treats to bio diversity
20- P2	College level meeting/ function
21-L15	Unit-IV Environmental pollution
22-L16	Causes , types and effects of environmental pollution
23- L17	Solid waste management and disaster management
	Internal Test III begins

24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
26-MT	Unit-V introduction to social issues and the environment
27-MT	Various acts for the environment protection
28-MT	Population explosion and human rights
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	To give clear picture regarding the Causes, effects and control measures of:- a) Air Pollution b) Water Pollution c) Soil Pollution
CO2	Natural resources and associated problems: a) Forest resources: Use and over-exploitation, deforestation, timber extraction, dams and their effects on forests and tribal people.
CO3	b) Water resources: Use and over-utilization of surface and ground water, floods, drought, dams-benefits and problems, water conservation and watershed management
CO4	c) Mineral resources: Use and exploitation, environmental effects
CO5	d) Food resources: World food problems, changes, effects of modern agriculture, fertilizer-pesticide problems.
CO6	e) Energy resources: Growing energy needs, renewables and non renewable energy sources, alternate energy sources
CO7	Climatic change, global warming, acid rain, ozone depletion. Wasteland reclamation Consumerism and Waste products, use and through plastics Environment Protection Act Air (Prevention and Control of Pollution

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

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Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Financial Accounting-I
Course Code	SMCO11-Core-II (Part-III)
Class	First Year (2018-2019)
Semester	I
Staff Name	R.AllwinNirmal Singh
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester	
Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018)	
Model Test-3 Hrs (22.10.2018)	

Department Meeting : 2 Hrs
Mentoring: 5 Hrs
College Meetings: 2 Hrs
Remaining 60 Hours (5 Units X10 Hrs per Unit =60Hrs)

Course Objectives

1. To provide conceptual knowledge of financial accounting.
2. To impart skills for recording various kinds of business transactions.

I B. COM (I SEMESTER) – UNDER CBCS PART III – MAJOR CORE -IFINANCIAL ACCOUNTING I

Unit I 15 hours

Accounting – Definition – Branches of Accounting – Functions of Accounting – Advantages – Limitations –Book keeping – Difference between Book keeping and Accounting – Users of Accounting information – Accounting Principles – Concepts and Conventions – Accounts and classification – Double entry system of Accounting – Journal – Ledger – Subsidiary Books – Trial balance – Final Accounts

Unit II **10hours**
Bank Reconciliation Statement – Rectification of Errors – Suspense Account

Unit III **15 hours**
Bills of Exchange- Essentials – Accounting Treatment – Renewal of the Bill – Noting Charges – Retiring the Bill – Insolvency – Accommodation Bill

Unit IV **10hours**
Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Annuity Method – Sinking Fund Method – Insurance Policy Method.

Unit V **10hours**
Single Entry system – Meaning – Salient Features – Defects – Statement of Affairs Method – Conversion Method – Difference between Single entry and Double entry System.

Text & Reference Books

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand &Sons, NewDelhi.
3. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co., New Delhi.
4. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
5. T.S.Reddy& A. Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi&S.Uma, Fundamentals of Advanced Accounting, S.Chand&Company Ltd., New Delhi.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18.06.2018
2	Bridge Course
3	Bridge Course
4	Bridge Course
5	Bridge Course
6	Definition-meaning, function of accounting
7	Branches of accounting, advantages and limitations of accounting
8	Book keeping and accounting users of accounting information
9	Welcoming of First year and Inauguration of Commerce Association
10	Accounting principles and concepts
11	Accounting conventions, classification of accounts
12	Double entry system of accounting , golden principles of accounting
13	Recording of transactions journal
14	Preparation of ledger accounts
15	Preparations of trial balance
16	advanced of problems in journal, ledger and trial balance
17	Advanced of problems in journal, ledger and trial balance
18	Subsidiary books
19	Subsidiary books
20	Final accounts capital and revenue simple problems
21	Final accounts capital amd revenue simple problems
22	Final accounts adjustments
23	Closing entries transfer entries
24	Adjusting entries
25	Final accounts –adjustments
26	Final accounts –adjustments
27	Internal Test-I
28	Bank reconciliation statement may causes favorable balances and unfavorable balances
29	Test Paper distribution and result analysis

30	Problems
31	problems
32	problems
33	problems
34	Rectification of errors. Types of errors
35	Rectification of errors- before preparation of TB
36	Rectification of errors after preparation of TB
37	Rectification of errors- after preparation of TB
38	Rectification of errors-after preparation of TB
39	Rectification of errors-after preparation of TB
40	Bill of exchange- meaning, features, advantages
41	Types of bill of exchange , billing exchange
42	Important terms the bill of exchange
43	Recording of bills transactions
44	Dishonor of bill retiring a bill, renewal
45	Dishonor of bill retiring a bill, renewal
46	Insolvency of acceptance
47	Accommodation bills-simple problem
48	Internal Test-II
49	Accommodation bills-advance problems
50	Accommodation bills- insolvency—one more
51	Test Paper distribution and result analysis
52	Depreciation- meaning, causes, types
53	Straight line method-simple problems
54	Straight line method-advance problems
55	Written down value method-simple problems
56	Written down value method-advanced problems
57	Annuity method
58	Work out
59	Single entry method- meaning ,features,

60	Calculation of profit-network method
61	Statement of affairs VS balance sheet, preparation of statement of affairs.
62	Advance problem
63	Advance problem
64	Conversion method,
65	Internal Test-III
66	Conversion method-simple problem
67	Conversion method-simple problem
68	Test Paper distribution and result analysis
69	Conversion method-simple problem
70	Conversion method-simple problem
71	Revision
72	Revision
73	Revision
74	Model Test
75	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Financial Accounting-I>”
CO1	To know bookkeeping and accounting
CO2	Maintain the financial statements of a business entity.
CO3	To record the basic journal entries.
CO4	Memorize how to calculate depreciation by applying various methods.
CO5	Rectify errors in accounts.
CO6	Appreciate the need for negotiable instruments and procedure of accounting for bills honored and dishonored
CO7	Differentiate Trade bills from Accommodation Bills
CO8	Distinguish between Single Entry and Double Entry
CO9	Know the ascertainment of profit under Single Entry system.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Business Organisation
Course Code	SMCO12-Core-I(Part-III)

Class	First Year (2018-2019)
Semester	I
Staff Name	RSD.Arockia Mary
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

1. To understand business and its role in society
2. To enable the student to undertake business activities.

I B. COM (I SEMESTER) – UNDER CBCS PART III – MAJOR CORE -2BUSINESS ORGANISATION

Objectives Total 60 hours

Unit I

14 hours

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system- Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

12 hours

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company- Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III

10 hours

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV

12 hours

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages- Features- Impact of Multinational Companies in India.

Unit V

12 hours

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

of Co-operatives-Co-operative Movement in India.

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, HimalayaPublications, 2010.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18.06.2018
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Bridge course
7	Welcoming of First year and Inauguration of Commerce Association
8	Unit –I Introduction to Business Organisation
9	Meaning and Concept of Business Organisation
10	Economic and Non Economic Activity
11	Profession and Employment
12	Meaning of Business
13	Characteristics of Business
14	Distinguished from Business and Employment
15	Scope of Business
16	Objectives of Business
17	Functions of Business
18	Essentials for the Successful Business in the Modern World
19	Unit –II Business Ownership and Size
20	Business Size
21	Form of Business Organisation
22	Sole Trader ship
23	Joint Hindu Family
24	Partnership Firm
25	Joint Stock Company
26	Public and Private Co-Operative Organisation
27	Internal Test-I
28	Characteristics of Business Ownership
29	Test Paper distribution and result analysis
30	Merits and Demerits of Business Ownership
31	Unit – III Company Organisation
32	Promotion of Business Enterprises
33	Types of Promoters
34	Problems with Promotions
35	Formation of Company
36	Incorporation of Company Organisation
37	Subscriptions and Commencement of Business

38	Important Documents used in the Formation of Company
39	Memorandum of Association
40	Articles of Association
41	Prospectus, Brief Description about Winding up of the Company
42	Unit – IV Village and Small Industry
43	Internal Test-II
44	VSI Sector – Definition and Meaning
45	Test Paper distribution and result analysis
46	Importance and Advantages of VSI
47	Marketing and VSI Sector
48	Development of VSI under the Plan
49	Promotional Measures
50	KVIC and its Workings
51	Unit – V Multinational Corporations
52	Definition and Meaning
53	Organisational Models
54	Dominance of MNC's
55	MNC's and International Trade
56	Merits & Demerits of MNC's
57	Perspectives of MNC's
58	Internal Test-II
59	Code of Conduct
60	MNC'S Impact in Economy
	Test Paper distribution and result analysis
61	Merits of MNCs
62	Demerits of MNCs
63	Perspectives of MNCs
64	Code of Conduct of MNCs
65	MNC in India
66	LPG in 1992
67	Privatisation
68	Globalisation
69	Libralisation
70	Revision
71	Revision
72	Revision
73	Revision
74	Model Exam
75	Last working 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business Organisation>”
CO1	Understand the scope of Business, and its importance.

CO2	Describe the Social Responsibility of Business towards the society
CO3	Explain business ethics as an integral part of every business organization
CO4	Identify different forms of business organizations viz; Sole Proprietorship, Partnership,
CO5	Joint Hindu Family Business & Co-operative Organizations.
CO6	Understand a Joint Stock Company and various formalities to promote a Company
CO7	Identify the various vital documents of a company
CO8	Understand about the Co operative movement in India
CO9	Understand about the Multinational Company

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN(2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Advanced Financial Accounting - I
Course Code	SMCO31
Class	II year
Semester	Odd
Staff Name	RSD.Arockia Mary
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Objectives

1. To know the system of Accounting followed in Branches and Departments of business organization.
2. To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
3. To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property

Syllabus

Unit I: Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .(22 hours)

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting. (15 hours)

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system. (21 hours)

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out. (14 hours)

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account (18 hours) (90 hours) **Text Books**

1. S.P.Jain&K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
2. T.S. Reddy & A. Murthy, Advanced Accountancy, Margham Publication, Chennai.

Reference Books

1. Dr.M.A. Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
2. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand& Co., New Delhi.
3. R.S.N. Pillai, Bagavathi& S. Uma, Fundamentals of Advanced Accounting, S. Chand

& Company Ltd., New Delhi

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester begin on 18.06.2018
2	Introduction of Accountancy
3	Difference between book keeping and accounting
4	Branch Accounting Introduction
5	Types of branch's
6	Features of branch's
7	Debtors system
8	Debtors system Problem
9	Debtors system Problem
10	Debtors system Problem
11	Debtors system Problem
12	Debtors system Problem
13	Invoice Price Method Advanced Problem
14	Invoice Price Method Advanced Problem
15	Invoice Price Method Advanced Problem
16	Invoice Price Method Advanced Problem
17	Invoice Price Method Advanced Problem
18	Invoice Price Method Advanced Problem
19	Invoice Price Method Advanced Problem
20	Departmental Accounts Introduction
21	Departmental trading and Profit & Loss Accounts Problem
22	Departmental trading and Profit & Loss Accounts Problem
23	Departmental trading and Profit & Loss Accounts Problem
24	Departmental trading and Profit & Loss Accounts Problem
25	Department transfers Problem
26	Department transfers Problem
27	Internal Test - I
28	Test Paper distribution and result analysis
29	Department transfers Problem
30	Department transfers Problem
31	Contract account Introduction
32	Complete Contract
33	Complete Contract
34	Complete Contract

35	Incomplete Contract problem
36	Incomplete Contract problem
37	Incomplete Contract problem
38	Incomplete Contract problem
39	Incomplete Contract problem
40	Incomplete Contract problem
41	Incomplete Contract problem
42	Form Accounting
43	Form Accounting Problem
44	Form Accounting Problem
45	Form Accounting
46	Hire Purchase & Instalment
47	Calculation of Cash Price & Interest Problem
48	Calculation of Cash Price & Interest Problem
49	Calculation of Cash Price & Interest Problem
50	Calculation of Cash Price & Interest Problem
51	Complete Re possession
52	Complete Re possession
53	Complete Re possession
54	Partial Repossession
55	Partial Repossession
56	Partial Repossession
57	Interest Suspense Account
58	Internal Test - II
59	Interest Suspense Account
60	Interest Suspense Account
61	Test Paper distribution and result analysis
62	Royalty Account
63	Meaning, Features
64	Objectives, Importance
65	Minimum rent
66	Short Working
67	Types of Recoupment
68	Calculation of Royalty Account Problems
69	Calculation of Royalty Account Problems
70	Calculation of Royalty Account Problems
71	Calculation of Royalty Account Problems
72	Calculation of Royalty Account Problems
73	Calculation of Royalty Account Problems

74	Calculation of Royalty Account Problems
75	Calculation of Royalty Account Problems
76	Strike & Lock out Problem
77	Strike & Lock out Problem
78	Insolvency Account Introduction
79	Insolvency of and Individual
80	Statement of Affairs Problem
81	Statement of Affairs Problem
82	Internal Test - III
83	Statement of Affairs Problem
84	Test Paper distribution and result analysis
85	Statement of Affairs Problem
86	Statement of Affairs Problem
87	Revision
88	Revision
89	Model Test
90	Last working Day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	Differentiate between hire purchases and instalment system
CO2	Define bookkeeping and accounting
CO3	Explain the general purposes and functions of accounting
CO4	Explain the differences between management and financial accounting
CO5	Describe the main elements of financial accounting information – assets, liabilities, revenue and expenses
CO6	Identify the main financial statements and their purposes.
CO7	Define bookkeeping and accounting

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN 2018 - 19

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Statistics
Course Code	SMCO 32 – CORE 6
Class	II year 2018-2019
Semester	Odd
Staff Name	Dr. J.Kamala Juliet Isaac
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Objectives

1. To provide the basic knowledge of statistical techniques as are applicable to business.
2. To enable the students to apply statistical techniques for quantification of data in business.

Syllabus- Business Statistics

Unit I: Introduction- Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - Primary and secondary data – Techniques – Census method and sampling method–Methods of sampling. Classification and tabulation of data –Diagrammatic and graphic presentation of data.(6 hours)

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean -Harmonic Mean. (25 hours)

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness. (14 hours)

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Concurrent deviation method. Regression analysis – uses-Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method. (10 hours)

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – unweighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal,

cyclical and irregular variations – Measurement of trend - Graphic method-Semi average method – Moving average method – Method of least square. **(20 hours)**

Text Books

1. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
2. R.S.N. Pillai&Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.

Course Calendar

Hour allotment	Class Schedule
1	Odd Semester Begin on 18.06.2018
2	Statistics: Definition, Importance, Applications, Limitations
3	Planning and designing statistical survey, execution of survey
4	Collection of data- Primary & Secondary data, Collecting primary data - method
5	Secondary data- sources of secondary data. Census vs sampling
6	Sampling method – classification and tabulation of data
7	Diagrammatic And graphical presentation of data
8	Mean – meaning and calculation of mean, Individual observation, discrete series
9	Mean – continuous series, short cut method etc.
10	Median – Individual observation & discrete series
11	Median – Continuous series & open ended class
12	Quartile - Individual observation, discrete series and Continuous series
13	Decile- Individual observation, discrete series & Continuous series
14	Percentile- Individual observation, discrete series & Continuous series
15	Mode –Individual observation& discrete series
16	Mode –Continuous series
17	Mode – Continuous series
18	Mode – grouping & analysis table
19	Mean, Median & Mode Advanced problems
20	Mean, Median & Mode Advanced problems
21	Mean, Median & Mode Advanced problems
22	Geometric Mean - Individual observation, discrete series& continuous series
23	Harmonic Mean - Individual observation, discrete series & continuous series
24	Application of Geometric Mean& Harmonic Mean
25	Dispersion – Absolute measure & relative measure, Range & coefficient of range
26	Quartile deviation & coefficient of Quartile deviation
27	Mean deviation about mean&coefficient of Mean deviation
28	Mean deviation about median&coefficient of Mean deviation
29	Standard deviation - Individual observation & discrete series
30	Standard deviation - continuous series
31	Coefficient of variation
32	Skewness – Karl Pearson’s coefficient of Skewness
33	Skewness – Bowley’s coefficient of Skewness
34	Skewness –Advanced problems
35	Skewness –Advanced problems

36	Correlation – meaning, types.
37	Correlation – Karl Pearson’s coefficient of Correlation
38	Correlation – Karl Pearson’s coefficient of Correlation
39	Correlation – Karl Pearson’s coefficient of Correlation
40	Correlation – Spearman’s rank Correlation
41	Correlation – Spearman’s rank Correlation
42	Correlation – concurrent deviation method
43	Regression analysis – meaning, uses, correlation Vs regression
44	Regression analysis – regression equations, least square method
45	Regression analysis – regression equations, least square method
46	Deviation taken from actual mean and assumed mean
47	Deviation taken from actual mean and assumed mean
48	Indexed numbers – meaning, types, problems etc.,
49	Methods – un weighted Index number – Simple aggregative method
50	Methods – un weighted Index number – Simple Average of Relatives
51	Methods – weighted Index numbers – Laspeyres Method, Paasche Method
52	Method – Dorbish and Bowley’s Method, Fishers Ideal Method
53	Method – Marshall – Edgeworth Method, Kelly’s Method
54	Weighted Average of relatives method
55	Quantity or Volume Index number, Value Index number
56	Test of Adequacy – Time Reversal Test and Factor Reversal Test
57	Test of Adequacy – Time Reversal Test and Factor Reversal Test
58	Chain Index Number
59	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
60	Consumer Price Index – Aggregate Expenditure Method and Family Budget Method
61	Time series - meaning, importance & components of time series
62	Measurement of trend – graphic method & semi average method
63	Measurement of trend – moving average method
64	Measurement of trend – moving average method
65	Measurement of trend – method of least square
66	Measurement of trend – method of least square
67	Measurement of Seasonal variation – Simple average method
	Internal Test III begins
68	Measurement of Seasonal variation – Simple average method
69	Probability – Important terms in Probability
70	Test Paper distribution and result analysis
71	Addition theorem and the multiplication Theorem
72	Addition theorem and the multiplication Theorem
73	Bayes theorem
74	Model Test
75	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business Statistics>”
CO1	1. Student will able to apply knowledge to solve simple tasks using computer (MS Excel)
CO2	2. Student will able to independently calculate basic statistical parameters (mean, measures of dispersion, correlation coefficient, indexes)
CO3	3. Student will able to interpret the meaning of the calculated statistical indicators
CO4	4. Student will able to choose a statistical method for solving practical problems
CO5	5. Student will able to explain probability theory and probability distributions in relation to general statistical analysis.
CO6	6. Student will able to Understand and appreciate the need to solve a variety of business-related problems using a systematic approach involving accepted statistical techniques

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com
Course Name	Banking
Course Code	SMCO23-Core-VII (Part-III)
Class	Second Year (2018-2019)
Semester	III
Staff Name	Mrs.S.Grace
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60Hrs)	

Course Objectives

1. To create an idea of modern banking
2. To familiarise the students with the banking activities

.II B. COM (III SEMESTER) – UNDER CBCS PART III – MAJOR CORE -7 BANKING L T P C 5 0 0 4

Unit I: Banker and Customer- Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alternation. (20 hours)

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks. (10 hours)

Unit III: Traditional Banking- Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & purchasing and discounting of bills. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation. (20hours)

Unit IV:Modernised Banking- Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS. (10 hours)

Unit V: Reserve Bank of India- Functions of Reserve Bank of India – Methods of Credit Control. (15 hours) (75 hours)

Text Books

1. K.C.Sherlekar, Banking Theory Law and Practice, Himalaya Publishing House.
2. E.Gordon and K.Natarajan, Banking Theory Law and Practice, Himalaya Publishing House.

Reference Books

1. S.N.Lal, Banking Theory Law and Practice.
2. M.C.Tannen , Banking Theory Law and Practice. LexixNexixVutterworth, Nagpoor.
3. S.S.Gulshan and GulshanK.Kapoor, Banking Theory Law and Practice.
4. S. Guruswamy, Banking Theory Law and Practice –3 rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

Course Calendar

Hours Allotment	Class Schedule
1.	Odd Semester begin on 18.06.2018
2.	Unit –I Banker and Customer-
3.	Relationship between banker and customer
4.	General & Special relationship
5.	Rights of the banker
6.	Negotiable instruments
7.	Promissory noteMeaning & Features
8.	Bill of exchange Meaning & Features
9.	Cheque Meaning & Features
10.	Proper Drawing of the cheque
11.	Welcoming of First year and Inauguration of Commerce Association
12.	Crossing (Definition & Types)
13.	Endorsement (Definition & Kinds)
14.	Material alternation.
15.	Unit II Banking System
16.	Indigenous Bankers
17.	Commercial Banks
18.	Co-Operative Banks
19.	Land development Banks
20.	Internal Test-I
21.	Test Paper distribution and result analysis
22.	Industrial Development Banks
23.	NABARD
24.	EXIM Banks
25.	Foreign Exchange Banks
26.	Unit III Traditional Banking
27.	Receiving Deposits
28.	General Precautions
29.	Kinds of deposits

30.	Importance schemes of Fixed deposit
31.	Current
32.	Saving
33.	Recurring & Others.
34.	Lending Loans & Advances
35.	Principles of sound lending
36.	forms of advances
37.	Loan , Cash Credit
38.	Over draft
39.	Purchasing and discounting of bills.
40.	Mode of charging security
41.	Lien
42.	Pledge
43.	Mortgage
44.	Assignment & hypothecation
45.	Internal Test-II
46.	Test Paper distribution and result analysis
47.	Unit IV Modernised Banking
48.	Core banking
49.	Home banking
50.	Retail banking
51.	Internet banking
52.	Online banking
53.	Offline banking
54.	Mobile banking
55.	Electronic Funds Transfer
56.	ATM and Debit Card
57.	Smart Card
58.	Credit Card
59.	E-Cash
60.	Swift
61.	RTGS
62.	Unit V Introduction to Reserve Bank of India
63.	Role of RBI in economic development in India
64.	Functions of Reserve Bank of India
65.	Methods of Credit Control.
66.	Debate on currency note issues
67.	Debate on Monetary benefits of Commercial Bank
68.	SLR CRR
69.	Debate on RBI policy
70.	Internal Test-III
71.	Test Paper distribution and result analysis
72.	Fixation of interest rate policy of different types of loan to commercial bank
73.	Revision
74.	Revision

75.	Model test
	Last 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Modern Banking>”
CO1	Indian Banking system
CO2	Explain the practical implementation of Global Developments in Banking Technology
CO3	Practical impact in Recent trend in India
CO4	Risk taking and Impact of online Banking in India
CO5	Development of Modernized banking Introduction
CO6	Comparison between modern banking system with Traditional banking
CO7	E-Banking

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Human Resource Management
Course Code	SMCO34
Class	II year (2018-2019)
Semester	Odd
Staff Name	Dr.S.Dani Roman Singh
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- .To study about the importance of human resource.
- To study the techniques of performance appraisal of employees
- To know the methods to redress the grievances of employees.

Syllabus

II B. COM (III SEMESTER) – UNDER CBCS PART III – MAJOR CORE -8 HUMAN RESOURCE MANAGEMENT

Unit I: Introduction- Concept – objectives – characteristics – functions – principles. (8 hours)

Unit II: Man power planning – definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process. (15 hours)

Unit III: Employee's training – needs – importance – principles – training methods – promotion types – demotion – labour turnover - performance appraisal methods. (22 hours)

Unit IV: Industrial relations – significance – causes of poor industrial relations – suggestions – labour disputes and settlement.

Unit V: Workers participation in management – collective bargaining and industrial relations – employee's grievances. (12 hours)

Text Books

1. J. Jaya Sankar, Human Resource Management, Margham Publications, Chennai.
2. G.D. Maheshwari, Human Resource Management, Sultan Chand Publications.
3. T.S.Reddy&A.Murthy, Human Resource Management, Margham Publications, Chennai.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin 18.06.2018
1-L1	Unit I: Introduction
2-L2	Concept and definition of HRM
3- L3	objectives of HRM
4-L4	Characteristics of HRM
5-L5	Functions of HRM
6-L6	Principles of HRM
7-L7	Significance study of HRM
8- P1	Welcoming of First year and Inauguration of Mathematics Association
9- L8	Unit II: Man power planning
10- L9	Definition
11-L10	Need
12-L11	Process job analysis
13-L12	Job description
14-L13	Specification
15-L14	Job evaluation
16-L15	Job enrichment
17- L16	Unit III: Employee's training
18- L17	Needs
19- L18	Importance
20- L19	Principles
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins
22- L21	Training methods
23- IT-1	Internal Test-I
24- L22	Promotion types
25- L23	Demotion
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Unit IV: Industrial relations
28- L26	Significance
29- L27	Important concepts of industrial relation
30- P2	College level meeting/Cell function
31-L28	Definion of Industrial relations

32-L29	Causes of poor industrial relations
33-L30	Suggestions
34- L31	Labour disputes
35- L32	Labour settlement
36- L33	Debate on industrial relation
37- L34	Recent trends of Industrial relation
38- L35	Characteristics of industrial relation
39- L36	Methods of preventing and settling industrial disputes
40- L37	Role of personnel director
41- L38	Trade unionism
42-P3	Department Seminar
43- L39	Definition and objects of trade unions
44- L40	Function of trade union
45- L41	Development of trade unionism
46- L42	Weakness of trade union movement
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Suggestion for the healthy growth of trade unions
49-IT-II	Internal Test-II
50-L45	Revision
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit V: Workers participation in management
53- L48	History and evolution of the concept
54- L49	Need for employer participation
55- L50	Meaning and definition of participation
56- L51	Levels or stages of participation
57- L52	Forms of participation
58- L53	Collective bargaining and industrial relations
59-P4	College level meeting/ function
60- L54	Meaning and definition of collective bargaining
61- L55	Good faith bargaining vs bargaining not in good faith
62- L56	Importance of collective bargaining
63- L57	Types of bargaining
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Employee's grievances – meaning and definition
66- L60	Causes of grievances
67-IT-III	Internal Test-III
68- L61	Methods of knowing grievances
69- L62	Sound grievance procedure- features and guidelines
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test

73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Human Resource Management>”
CO1	Learn the qualities of human resource manager in an organization.
CO2	Incorporate themselves in the changing environment of HRM
CO3	Apply right recruitment and selection process in business scenario
CO4	Understand the compensation management and the different incentives applicable at various levels of management
CO5	Analysis the importance of different methods of training given to the employees in organization.
CO6	Memorize the difference between on the job training and of the job training.
CO7	Analyze the training needs, apply the right training method and evaluate the Same
CO8	Understand the importance of Employee participation and Relations

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Introduction to consumer behaviour
Course Code	SNBA3A
Class	I year (2018-2019)
Semester	Odd
Staff Name	Mr.M.Mathew Richardson
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

- To provide the students with the basic knowledge of the theory and practice of consumer behaviour
- To promote an understanding of the determinants of consumer behaviour
- To acquaint learners with the theoretical and legal concepts of consumer rights
- To help them to solve their problems regarding dissatisfaction.

Syllabus

INTRODUCTION TO CONSUMER BEHAVIOUR (NME)

Objectives

UNIT - I Consumer Behaviour: Nature and Scope – Characteristics - Importance of Consumer Behaviour in marketing decisions.

UNIT - II Types of Consumer - Consumer Vs. Industrial Consumer and their Buying Behaviour.

UNIT- III Determinants of Consumer Behaviour - Basic models of consumer behaviour.

UNIT- IV Consumer Decision Making Process - Pre- purchase and Post Purchase Behaviour.

UNIT- V Customer Satisfaction - Sources of consumer dissatisfaction - Methods of Problem Solving - Consumer Protection Act 1986.

REFERENCE BOOKS:

1. Consumer Behaviour by Leon G. Schiffman & Leslie L. Kanuk, Prentice Hall Publication
2. Consumer Behaviour – Buying, Having, and Being by M R Solomon, Pearson Prentice Hall
3. Consumer Behaviour – Building Marketing Strategy by D. I. Hawkins and J. B. Roger,

Tata McGraw Hill

4. Consumer Behaviour by R.D.Blackwell, P.W. Miniard, & J.F. Engel, Cengage Learning
5. Marketing Management by Philip Kotler and K L Keller, Pearson (Global Edition)

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Consumer Behavior: Nature and Scope
2-L2	Characteristics - Importance of Consumer Behavior
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	marketing decisions
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Meaning, Definition
	Types of Consumer
8-L6	Consumer Vs. Industrial Consumer and their Buying Behavior.
9-L7	Determinants of Consumer Behavior
10-P2	Source of Consumer Behavior
11-L8	Basic models of consumer behavior
12-L9	Consumer Decision Making Process
13-P3	Department Seminar
14-L10	Functions of Decision Making
15-L11	purchase and Post Purchase Behavior
16-L12	Internal Test-II
	Types of Behavior
17-IT-1	Customer Satisfaction
18-L13	Scope of Customer Satisfaction
	Sources of consumer dissatisfaction

19-L14	Features of Consumer
20- P2	College level meeting/ function
21-L15	Methods of Problem Solving
22-L16	Advantages of Consumer
23- L17	Consumer Protection Act 1986
	Consumer Protection Act 1986
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Introduction to consumer awareness>”
CO1	Their rights and responsibility as consumers
CO2	Choices of goods and services
CO3	The factors that influence people purchasing decisions
CO4	Values and the priority that affect financial decision making
CO5	How financial decision impact on our lives
CO6	Laws and regulations that help to protect consumers
CO7	The role of digital citizenship in online consumer purchases
CO8	The effect of globalization on the market

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

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For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	Business Communication
Course Code	SSCO3A
Class	I year (2018-2019)
Semester	Odd
Staff Name	N.SankaraNayagam
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; $5 \times 10 = 50$; 10Hrs /unit)	

Course Objectives

1. To provide communication skill to the students
2. To provide writing skill to the students

Syllabus

UNIT-1INTRODUCTION

Nature and importance of communication – types of communication (verbal & non verbal) – forms of communication – barriers to communication.

Unit-2 **Business correspondence**

Letter writing – principles of letter writing- quotations- orders- tenders- sales letters – claims and adjustment letters- credit and collection letter.

Unit-3 **Job related communication**

Letter of application – drafting the application- elements of structure of application – resume preparation.

Unit-4 **Attending the interviews**

Types of interviews- preparation for attending the interview- before and during the interview- interview process- tips for successful interview.

Unit-5 **Technology and business communication**

Role and effectiveness of technology in business communication- email. Text, messaging, instant messaging- modern techniques like video conferencing, social networking- strategic importance of E-Communication.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Nature and importance of communication
2-L2	Types of communication
3- L3	Verbal & non verbal
4-L4	Forms of communication
5-L5	Barriers to communication
6-L6	Letter writing
7-L7	principles of letter writing
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Quotations
10- L9	Orders
11-L10	Tenders
12-L11	Sales letters
13-L12	Claims letter
14-L13	Adjustment letters
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Credit letter

17-IT-1	Internal Test-I
18-L16	Collection letter
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Letter of application
21- L19	Drafting the application
22- P2	College level meeting/Cell function
23-L20	Elements of structure of application
24-L21	Resume preparation.
25-L22	Types of interviews
26-L23	Preparation for attending the interview
27-L24	Before and during the interview
28-L25	Interview process
29-L26	Tips for successful interview
30-L27	Technology and business communication
31-L28	Role
32-L29	Effectiveness of technology in business communication
33-L30	Email. Text, messaging
34- P3	Department Seminar
35-L31	Instant messaging
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Modern techniques like video conferencing
38- IT-II	Internal Test-II
39-L34	How to connect video conference
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Video conference advantages and disadvantages
42- L37	Social networking
43- L38	Application of social network
44- P4	College level meeting/ function
45-L39	Strategic importance of E-Communication.
46-L40	Electronic communication
47-L41	Advantages and disadvantages of communication
48-L42	Significance of communication
49-L43	Interview methods
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Revision
52- L46	Revision
53-IT-III	Internal Test-III
54-L47	Revision
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test

57-MT	Model Test
58-MT	Model Test
59- L49	Feedback of the Course, analysis and report preparation
60-L50	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business Communication>”
CO1	To make effective and impressive communication
CO2	2. To make communication in ethical manner
CO3	. Capable to make persuasive digital communication
CO4	Capable to make abstract & summaries of proposals.
CO5	Better presentation and communication using proper body language

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- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce- Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com.
Course Name	YOGA
Course Code	SYOG3A
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.j.kamala Juliet &S.Dani Roman Singh
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 &08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

1. Prevention of health problems and rehabilitation through Yoga
2. Promoting positive health
3. Promoting total personality development of students in Colleges and Universities
4. Invoke positive attitude and spirit to channelize their energies in to creative and constructive endeavours.

YOGA

Unit – I – Introduction to Human Body (3 hours)

Body Structure - Systems of Human Body – Body Function – Physical Health – Physical Fitness – meaning of wholesome development.

Unit – II – Yoga (3 hours)

Origin and development of Yoga - Meaning and importance of Yoga - Yoga as a Science -Principles of Yogic Practices, Yogic therapies and modern concept of Yoga – Balanced Diet.

Unit – III – Mental Health (3 hours)

Mind – Mental Health -Stages of Mind – Mental frequency – Mind training process – Methods of concentration – Brain and memory power.

Unit IV –Asanas and Kapalabhati(3 hours)

Importance of preparatory exercises - Meaning of Asana, its types, benefits and principles - Meaning of Kapalabhati, its types, benefits and principles.

Unit V – Pranayama and Meditation (3 hours)

Meaning of Pranayama, its types, benefits and principles - Meaning of Meditation, principles and its benefits

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Body Structure - Systems of Human Body – Body Function
2-L2	Physical Health – Physical Fitness – meaning of wholesome development
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Origin and development of Yoga - Meaning and importance of Yoga
5-L4	Allotting portion for Internal Test-I
	Internal Test I begins
6-IT-I	Internal Test-I
7-L5	Yoga as a Science -Principles of Yogic Practices, Yogic therapies and modern concept of Yoga – Balanced Diet.
8-L6	Unit – III – Mental Health (3 hours) Mind – Mental Health -Stages of Mind
9-L7	Mental frequency
10-P2	Mind training process
11-L8	Methods of concentration
12-L9	Brain and memory power
13-P3	Department Seminar
14-L10	Unit IV –Asanas and Kapalabhati Importance of preparatory exercises
15-L11	Meaning of Asana, its types, benefits and principles
16-L12	Internal Test-II
	Meaning of Kapalabhati, its types, benefits and principles.
17-IT-1	Unit V – Pranayama and Meditation Meaning of Pranayama,
18-L13	Types of Pranayama, benefits and principles
19-L14	Meaning of Meditation, principles and its benefits
20- P2	College level meeting/ function
21-L15	Practical
22-L16	Practical
23- L17	Practical
	Practical
24- IT-III	Internal Test-III
25-L18	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper

	discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<YOGA>”
CO1	General understanding of human organism with different system
CO2	Emphasis of nervers musculoskeletal and resperative system
CO3	Role of immunity and the practices to enhance its functioning
CO4	Benefits and contradiction of yoga practices
CO5	Use of the breath and specific bodily gestures
CO6	Study and practice of different style of sun salutations
CO7	Natural breath slow , rhythmic and diaphragmatic
CO8	Breath regulation for stress related problems
CO9	To awaken hidden aspect of human organism

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	LEGAL FRAMEWORK OF BUSINESS
Course Code	HKCM21
Class	I year (2014--2015)
Semester	Even
Staff Name	Mrs. K. Jasmine Thangamani
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To create the knowledge of Legal perspective and its practices to improve the business.

Syllabus

LEGAL FRAMEWORK OF BUSINESS-KKCM21

Objective:

UNIT I

An overview of Indian Act , Factories Act-Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

UNIT II

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

UNIT III

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign

exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT IV

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT V

Consumer Protection Act – Consumer rights, Procedures for Consumer grievances redressal, Types of consumer RedressalMachinaries and Forums – Competition Act 2002 – Cyber-crimes, IT Act 2000 and 2002, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

TEXT BOOKS

1. N.D. Kapoor, Elements of mercantile Law, Sultan Chand and Company, India, 2006.
2. P.K. Goel, Business Law for Managers, Biztantatara Publishers, India, 2008.
3. AkhileshwarPathack, Legal Aspects of Business, 4th Edition, Tata McGraw Hill, 2009.
4. Kapoor, N.D. “Elements of Mercantile laws”, Sultan Chand & Sons New Delhi, 1999
Maheshwari, S.N &Maheshwari, S.K “A Manual of Business Laws”, Himalaya Publishing House Bombay, 2003.

REFERENCES

1. P.P.S. Gogna, Mercantile Law, S.Chand& Co. Ltd., India, Fourth Edition, 2008.
2. Dr.Vinod, K.Singhania, Direct Taxes Planning and Management, 2008.
3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.
4. Balanchandran V., Legal Aspects of Business, Tata McGraw Hill, 2012.
5. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2012.
6. Ravinder Kumar – Legal Aspect of Business – Cengage Learning, 2nd Edition – 2011.
7. K.C. Mishra and M.Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi, 2005.
8. Kenneth A.Abraham, Kenneth S. Abraham Insurance laws Regulation : Cases and Material, Foundation Press, 2005.
9. Corporate Laws – Taxman Publication.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Indian Act

2-L2	Factories Act-AN OVER view
3- L3	Health of the employees
4-L4	Safety of the employees
5-L5	Welfare of the employees
6-L6	Employment of young person
7-L7	Payment of Wages Act
8-L8	Sale of Goods Act 1930
9-L9	Definition of the person under sale of goods act
10-P1	Meaning of the buyer
11-L10	Meaning of the seller
12-L11	Rights of the buyer
13-L12	Rights of the seller
14-L13	Industrial dispute act
15-L14	Duties of the buyer
16-L15	Duties of the seller
17-L16	Deliver of goods
18-L17	Caveat emptor
19-L18	Unit-II an overview of Provisions of Companies Act 2013 relating to Company
20-L19	Board of Directors under provisions of companies act 2013
21-L20	Administration under provisions of companies act 2013
22-L21	Manager under provisions of companies act 2013
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Managing Director under provisions of companies act 2013
25-L24	Provisions relating to various types of meetings and their related items
26-IT-1	Internal Test-I
27-L25	powers
28-L26	duties
29-L27	liabilities
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Directors, Corporate Governance
32- L30	Unit –III an over view of foreign exchange management
33- L31	Fema Significance
34-P2	College level meeting/Cell function
35- L32	Foreign Exchange Management Regulation Act1999, under
36- L33	Objective and definitions
37- L34	FEMA – Dealings in foreign exchange
38- L35	holding of foreign exchange etc.
39- L36	current account transactions, capital account transactions
40- L37	export of goods and service realization
41- L38	and repatriation of foreign exchange

42- L39	Exemptions authorized person–etc.
43- L40	penalties
44- L41	enforcement
45- L42	Compounding of offences
46- L43	Directorate of enforcement
47- L44	Appellate
48- L45	Tribunal
49- L46	Unit-IV An overview of Environmental Legislation Legal–I
50- L47	Legal Provision Act in India
51- P3	Department Seminar
52- L48	Procedures
53- L49	and regulatory frame work –for obtaining various environment clearances
54- L50	role and function of Environments of Environment Tribuna
55- L51	role and function of Environments of Environment Tribuna
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Authority
58-L54	Appearance before Environment Tribunal / Authority
59-IT-II	Internal Test-II
60- L55	Environment Audit.
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V An overviews of Consumer Protection Act
63- L58	Consumer rights,
64- L59	Procedures for Consumer grievances redressal,
65- L60	Types of consumer RedressalMachinaries and
66- L61	Forums
67- L62	Competition Act 2002
68- L63	Competition Act 2002
69- L64	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
70- L65	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
71- L66	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
72- L67	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
73- L68	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
74-P4	College level meeting/ function
75- L69	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
76- L70	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision

81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<LEGAL FRAMEWORK OF BUSINESS>”
CO1	Payment of Wages Act
CO2	Sale of Goods Act 1930
CO3	Factories Act 1948
CO4	Industrial dispute Act 1949
CO5	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
CO6	, Introduction of IPR – Copy rights, Trade Marks, Patent Act.
CO7	Foreign Exchange Management Regulation Act1999, under —
CO8	FERA
Experimental Learning	
EL1	Seminar classes were taken on Patent Act
EL2	Copy rights, ,
EL3	Trade Marks
EL4	
Integrated Activity	Debate on FERA and FEMA
IA1	Debate on Cyber crimes and laws
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Financial Management
Course Code	HKCM22
Class	I year (2014-2015)
Semester	Even
Staff Name	Mrs.K.Nishanthini
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is to make the students acquainted with modern principles of financial management.

Syllabus

Financial Management

Objective:

UNIT- I

Financial Management – Meaning – Nature and scope of finance – Objectives – Profit Vs Wealth maximization – Finance functions – Functions and role of Finance Manager – Time value of money.

UNIT –II

Capital Budgeting – Investment decisions – NPV, IRR., ARR - Payback period – Profitability Index – NPV and IRR comparison- Capital rationing – Risk analysis – Time Value of money - Techniques.

UNIT –III

Cost of Capital – Significance, Importance and concepts – Cost of Debt – Preference capital – Equity capital – Retained earnings – Combined cost of capital (Weighted) – significance of leverages

UNIT – IV

Capital structure theories – net income approach – net operating income- Modigliani and miller approach

UNIT-V

Dividend – irrelevance of dividend – relevance of dividend- determinants of dividend – theories of dividend.

Books for reference:

1. Khan MY, Jain Pk, Financial Management; Tata McGraw Hill, New Delhi
2. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi
3. Pandy, I.M., Financial Management, Vikas Publishing house, Delhi
4. Maheswari S.N. Financial Management: Principles and Practice, Sultan Chand and sons, New Delhi, 2013
5. Tulsian.PC, Bharat Tulsian, Financial Management, S. Chand New Delhi 2010
6. P.Periasamy, Financial Management, Vijaay Nicole Imprints Pvt. Ltd.,2015

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Financial Management
2-L2	Meaning
3- L3	Nature
4-L4	Scope of finance
5-L5	Objectives
6-L6	Profit Vs Wealth maximization
7-L7	Finance functions
8-L8	Functions and role of Finance Manager
9-L9	Time value of money
10-P1	Welcoming of First year and Inauguration of Association
11-L10	Unit-II An overview of Capital Budgeting, Profitability Index
12-L11	Meaning and definition of capital budgeting
13-L12	Investment decisions
14-L13	Net Present Value
15-L14	Simple problem
16-L15	Simple problem
17-L16	Internal Rate Return
18-L17	Simple problem

19-L18	Simple problem
20-L19	Average Rate of Return
21-L20	Simple problem
22-L21	Simple problem
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Payback period
25-L24	Simple problem
26-IT-1	Internal Test-I
27-L25	NPV and IRR comparison
28-L26	Capital rationing
29-L27	Risk analysis
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Time Value of money - Techniques
32- L30	Simple problem
33- L31	Simple problem
34-P2	College level meeting/Cell function
35- L32	Unit-III Cost of Capital.
36- L33	Significance
37- L34	Importance and concepts
38- L35	Cost of Debt
39- L36	Preference capital
40- L37	Equity capital
41- L38	Retained earnings
42- L39	Combined cost of capital (Weighted)
43- L40	Cost of equity
44- L41	CAPM.
45- L42	UNIT – IV
46- L43	Capital structure theories
47- L44	Traditional and
48- L45	MM hypothesis
49- L46	Determining capital structure in practice
50- L47	Operating, financial and combined leverage
51- P3	Department Seminar
52- L48	Measurement of Leverages
53- L49	Effects of operating and financial leverage on profits
54- L50	Significance of leverage.
55- L51	Simple problem
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem
58-L54	Simple problem
59-IT-II	Internal Test-II
60- L55	Simple problem

61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	UNIT-V
63- L58	Working capital Management –
64- L59	Meaning –
65- L60	Significance –
66- L61	Types of working capital –
67- L62	Estimation of Working capital requirements
68- L63	Management of cash –
69- L64	Dividend policies –
70- L65	Issues in dividend decisions –
71- L66	Walter model –
72- L67	Gordon’s model –
73- L68	M.M hypothesis forms of dividend.
74-P4	College level meeting/ function
75- L69	Simple problem
76- L70	Simple problem
77- L71	Simple problem
78- L72	Simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Financial Management>”
CO1	Explanation of financial management and management accounting
CO2	Profit Vs Wealth maximization
CO3	Finance functions
CO4	Types of working capital –
CO5	Estimation of Working capital requirements
CO6	Dividend policies –

CO7	Issues in dividend decisions –
CO8	Walter model –
CO9	Gordon’s model –
Experimental Learning	
EL1	Dividend policies –
EL2	Issues in dividend decisions –
EL3	Walter model –
EL4	Gordon’s model –
Integrated Activity	M.M hypothesis – Debate
IA1	Significance of test -Debate
IA2	

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Operation Research
Course Code	HKCM23
Class	I year (2014-2015)
Semester	Even
Staff Name	Dr.G.Koil Samuel
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To know about operation research in financial management

Syllabus

Operations research

UNIT 1 basis of operations research definition scope characteristics necessity of operation research in industries scope of operation research in management scope of operation research in financial management operation research techniques operation research and decision making role of computers in operation research difficulties in operation research limitations of operation research

UNIT 2 in linear programming introduction requirements for an lpp area of application of linear programming formulation of lpp graphical solution of lpp simplex method duality in lpp simple problem solving

UNIT 3 transportation and assignment problems definition formulation and solution of transportation models optimality analysis in transportation assignment models definitions formulation and solution of assignment model

UNIT 4 game theory meaning in Tamil terminology rules for Game Theory pure strategy mixed strategies 2 into 2 games mixed strategies to INR to yen games M in 2 2 games dominance rules limitations of Game Theory

UNIT 5 Civilization introduction advantages and disadvantages of simulation techniques Monte Carlo method simulation techniques applied to curing problems

(questions should be in the ratio of 60% problem and 40% theory)

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Introduction and Linear Programming
2-L2	Operations Research
3- L3	Quantitative Approach to Decision Making
4-L4	Nature and Significance of OR in Decision Making-Models in Operations Research
5-L5	Application Areas of Operation Research-
6-L6	Linear Programming
7-L7	General Concepts
8-L8	Definitions

9-L9	Assumptions in Linear Programming
10-P1	Advantages in Linear Programming
11-L10	Limitations in Linear Programming
12-L11	Applications of Linear Programming
13-L12	Formulation of LP Problems
14-L13	Solution Methods
15-L14	Graphical method (maximization and minimization)
16-L15	Simplex method (maximization and minimization(Big M Method)).
17-L16	TRANSPORTATION
18-L17	Concepts
19-L18	Formulation of Transportation Problem
20-L19	Balanced and
21-L20	Unbalanced Problems
22-L21	Minimization and Maximization Problems,
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Finding IBFS
25-L24	Northwest Corner Rule(NWCR)
26-IT-1	Internal Test-I
27-L25	Least Cost Rule (LCR) and
28-L26	Vogel's Approximation Method(VAM)
29-L27	Optimality Tests
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Modified Distribution method (MODI).
32- L30	Concepts
33- L31	Mathematical Formulation of an Assignment Problem
34-P2	College level meeting/Cell function
35- L32	The Assignment Algorithm (Hungarian Assignment method)
36- L33	Balanced and Unbalanced Assignment Problems
37- L34	Minimization and Maximization Problems
38- L35	Restricted and Reserved routes / choice
39- L36	Travelling Salesman Problem as an Assignment Problem.
40- L37	Project Management and Queuing Models
41- L38	Introduction
42- L39	Types of Networks
43- L40	CPM : Critical Path Method
44- L41	PERT
45- L42	Programme Evaluation Review Technique
46- L43	Basic differences between CPM and PERT
47- L44	Drawing a network
48- L45	Obtaining of Critical Path
49- L46	Time estimates for activities
50- L47	Probability of completion of project
51- P3	Department Seminar

52- L48	Determination of floats (total, free, independent)
53- L49	Queuing Models- Introduction, Concepts, Terminology
54- L50	General structure of queuing system
55- L51	Operating Characteristics of Queuing system
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Poisson-exponential single server model(finite population).
58-L54	Over view
59-IT-II	Internal Test-II
60- L55	Poisson-exponential review
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	REPLACEMENT ANALYSIS AND SIMULATION
63- L58	Replacement of capital assets
64- L59	discrete cases when time value of money is not considered and
65- L60	when time value of money is considered
66- L61	Replacement of items that fail suddenly
67- L62	Monte-Carlo method of simulation.
68- L63	Debate on PERT and CPM
69- L64	Debate on Operating Characteristics of Queuing system
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	practical
81- L75	practical
82-IT-III	Internal Test-III
83- L76	Practical problems
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<operation Research>”
CO1	Explanation on Application Areas of Operation Research-
CO2	Explanation on Linear Programming
CO3	- Explanation on General Concepts –
CO4	Explanation on Least Cost Rule (LCR) and
CO5	Explanation on Vogel’s Approximation Method(VAM) –
CO6	Explanation on Optimality Tests –
CO7	Explanation on Modified Distribution method (MODI).
Experimental Learning	
EL1	Monte Carlo method
EL2	simulation techniques
EL3	Solution Methods :
EL4	Graphical method (maximization and minimization)-
Integrated Activity	Seminar classes were taken by advanced learners to the slow learners

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Business Environment
Course Code	HKCM24
Class	I year (2014-2015)
Semester	Even
Staff Name	Dr.T.Samson Joe Dhinakaran
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015)	
Model Test: 3 Hrs (16.04.2015)	

Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course Objectives

- The objective of the course is to make the students to understand the changing environment around the business

Syllabus

BUSINESS ENVIRONMENT-HKCM24

Unit I

Business environment – Meaning – Types of environment – Internal and external environment. Environment analysis and forecasting – Techniques for environmental analysis – Approaches to environmental analysis – Types of forecasting – Techniques for environmental forecasting – Benefits of environmental analysis – Limitation of environmental forecasting.

Unit II

Business and society – Business ethics and values – Culture and business. Corporate governance – Need and importance of corporate governance – Principles of good corporate governance – Corporate transparency – Corporate accountability – Recommendations of Birla committee. Industrial policy – Industries (Development and Regulation Act) – Industrial Licensing.

Unit III

Public sector – growth and performance – the new public sector policy – Organisation of public enterprises – government control over public enterprises. Pricing policy of public enterprises – private sector – joint sector – co-operative sector. Privatisation and disinvestment – Arguments against privatisation – Rengarajan committee on disinvestment – Privatisation in India. Industrial sickness nature and causes of industrial sickness- suggestions for exactation of sick units.

Unit IV

Globalisation of business – Stages of globalisation – Essential conditions of globalisation – Pros and cons of globalisation – WTO and India International investments – Types of foreign investments – Regulation of foreign investments – Foreign investments by Indian companies – Multinational corporations.

Unit V

Social responsibility of business – Social orientation of business – Responsibilities of business to different sections – Arguments for and against social movement – Social Audit.

Reference Books

1. Dr. C.B. Gupta, “Business Environment” Sultan Chand and Sons, New Delhi, 2011.
2. Francis Cherunilam, “Business Environment Text and cases” Himalaya Publishing House, Mumbai, 2011.
3. H.L.Ahuja, ‘Economic Environment of Business’, S.Chand, New Delhi, 2009.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit I -Business Environment
2-L2	Business Environment
3- L3	Meaning
4-L4	Types of environment
5-L5	Internal environment.
6-L6	External environment.
7-L7	Environment analysis and
8-L8	Forecasting
9-L9	Techniques for environmental analysis
10-P1	Approaches to environmental analysis
11-L10	Types of forecasting
12-L11	Techniques for environmental forecasting
13-L12	Benefits of environmental analysis
14-L13	Limitation of environmental forecasting.
15-L14	Business and society
16-L15	Business ethics and values
17-L16	Culture and business. Corporate governance
18-L17	Need and importance of corporate governance
19-L18	Principles of good corporate governance
20-L19	Corporate transparency
21-L20	Corporate accountability
22-L21	Recommendations of Birla committee.
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Industrial policy
25-L24	Industries (Development and Regulation Act)
26-IT-1	Internal Test-I
27-L25	Industrial Licensing.
28-L26	Industrial Licensing procedures
29-L27	Industrial Licensing procedures
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Public sector
32- L30	Growth and performance
33- L31	The new public sector policy
34-P2	College level meeting/Cell function
35- L32	Organisation of public enterprises
36- L33	Government control over public enterprises.

37- L34	Pricing policy of public enterprises
38- L35	Private sector
39- L36	Joint sector
40- L37	Co-operative sector.
41- L38	Privatisation and disinvestment
42- L39	Arguments against privatisation
43- L40	Rengarajan committee on disinvestment
44- L41	Privatisation in India.
45- L42	Industrial sickness nature and causes of industrial sickness
46- L43	Suggestions for exactation of sick units.
47- L44	Globalisation of business
48- L45	Stages of globalisation
49- L46	Essential conditions of globalisation
50- L47	Pros and cons of globalisation
51- P3	Department Seminar
52- L48	WTO and India International investments
53- L49	Types of foreign investments
54- L50	Regulation of foreign investments
55- L51	Foreign investments by Indian companies
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Multinational corporations.
58-L54	MNCs Advantages
59-IT-II	Internal Test-II
60- L55	MNCs Disadvantages
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	MNC limitations
63- L58	Debate for MNC s
64- L59	Debate for MNC s
65- L60	Social responsibility of business
66- L61	Social orientation of business
67- L62	Responsibilities of business to different sections
68- L63	Arguments for and against social movement
69- L64	Social Audit
70- L65	Social Audit Functions & Objectives
71- L66	Social Audit Need & Purpose
72- L67	Social Audit Benefits
73- L68	Social Audit Limitation
74-P4	College level meeting/ function
75- L69	Debate of LPG
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III

	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<BUSINESS ENVIRONMENT->”
CO1	Explanation of Internal environment.
CO2	Explanation of external environment.
CO3	Explanation of society
CO4	Arguments against privatisation
CO5	Rengarajan committee on disinvestment
CO6	Arguments for and against social movement
CO7	Types of foreign investments
CO8	Regulation of foreign investments
Experimental Learning	
EL1	WTO- Debate
EL2	MNC - Debate
EL3	Arguments against privatisation
EL4	Rengarajan committee on disinvestment

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN 2014-2015

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Office Automation

Course Code	HKCM25
Class	I year (2014-2015)
Semester	Even
Staff Name	Dr.D.Ponrani
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (19.01.2015 ,16.02.2015 &16.03.2015) Model Test: 3 Hrs (16.04.2015) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students to learn modern methods of office automation through computer.

Syllabus

Office Automation

UNIT-I Introduction to computers

Meaning and definition –capabilities of computers- Block diagram-generations of computers- Types of computers- input devices-output devices- memory devices- storage devices- RAM and Rom- internet and its concepts

UNIT-II

MS-Word 10

Page formatting-working with columns-constructing high quality tables-working with complex documents-mail merge-publishing online forms.

UNIT-III

MS-Excel

Creating Excel worksheets-entering and editing cell entries, working with numbers, changing worksheet layout, other formatting options-printing in Excel-using functions and reference-naming ranges-creating charts- using custom and special effects-using financial and statistical functions.

UNIT-IV

MS-Access

Objectives of Access Database-parts of Access window-starting Microsoft Access-creating a new database-creating a database through table wizard-creating table through Design window- Query-forms-Report.

UNIT-V

MS-Power point

Creating power point presentation: creating a basic presentation-building presentation-modifying visual elements-formatting and checking text-adding objects-applying transitions-animation effects-preparing handout-taking the show on the road.

UNIT-VI

Business Engineering and ERP

Business engineering-introduction-significance-principles-Enterprise Resource Planning (ERP)-introduction-evolution-integrated system approach-business benefits-ERP in business processes.

Text Books:

1. **Stephen L. Nelson**, “Office 2010,Computer Reference”, Tata McGraw Hill Publishing company Ltd.
2. **Sumner Mary**- “Enterprise Resource Planning”, Pearson Education, inc. I Edition 2012.

Reference Books:

1. **Gini Courter &AnnettelMaraquis**, “MS-Office 2010”,BPB Publishing.
2. **Alexis Leon**, ”Enterprise Resource Planning”, II Edition,Tata McGraw Hill Publishing company Ltd.2007.
3. **GargVinodkumar, Venkitakrishnan.N.K.**, “Enterprise Resource Planning- Concept and Practice”, II Edition, PHI Learning2009.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	MS-Word 10
2-L2	Meaning
3- L3	Definition capabilities of computers
4-L4	Block diagram
5-L5	Generation of computers
6-L6	Types of computers
7-L7	Applying advanced formatting techniques
8-L8	Page formatting
9-L9	Working with columns
10-P1	Constructing high quality tables
11-L10	Working with complex documents
12-L11	Mail merge
13-L12	Publishing online forms.
14-L13	Publishing online forms
15-L14	MS-Excel
16-L15	Creating Excel worksheets
17-L16	Entering and editing cell entries
18-L17	Working with numbers,
19-L18	Changing worksheet layout,
20-L19	Other formatting options
21-L20	Printing in Excel
22-L21	Printing in Excel
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	using functions and reference

25-L24	Naming ranges
26-IT-1	Internal Test-I
27-L25	Using functions and reference
28-L26	Naming ranges
29-L27	Creating charts
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Practical
32- L30	practical
33- L31	practical
34-P2	College level meeting/Cell function
35- L32	Using custom
36- L33	Special effects
37- L34	Using financial and statistical functions and reference
38- L35	Naming ranges
39- L36	Creating charts using custom and special effects
40- L37	Using financial and statistical functions
41- L38	Tracking and analysing ,
42- L39	Data with Excel
43- L40	Auditing worksheets
44- L41	UNIT-III MS-Access
45- L42	Objectives of Access Database
46- L43	Parts of Access window
47- L44	Starting Microsoft Access
48- L45	Creating a new database
49- L46	Creating a database through table wizard
50- L47	Creating table through Design window
51- P3	Department Seminar
52- L48	Query-forms-Report
53- L49	UNIT-IV MS-Power point
54- L50	Creating power point presentation:
55- L51	Creating a basic presentation
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Creating a basic presentation
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Revision
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Building presentation
63- L58	Modifying visual elements
64- L59	Formatting and checking text-adding objects
65- L60	Applying transitions
66- L61	Animation effects

67- L62	Preparing handout
68- L63	Taking the show on the road.
69- L64	UNIT-V Business Engineering and ERP
70- L65	Business engineering-
71- L66	Introduction
72- L67	Significance
73- L68	Principles
74-P4	College level meeting/ function
75- L69	Enterprise Resource Planning (ERP)
76- L70	Introduction
77- L71	Evolution
78- L72	Integrated system approach
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Business Benefits
81- L75	ERP in business processes.
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<OFFICE AUTOMATION-HKCE11 >”
CO1	generation of computers –
CO2	types of computers
CO3	Auditing worksheets
CO4	-modifying visual elements-
CO5	formatting and checking text-adding objects-
CO6	applying transitions-
CO7	Business Engineering and ERP
CO8	business benefits-
CO9	ERP in business processes.
Experimental Learning	

EL1	Practical for MS word
EL2	Practical for MS Excel sheet
EL3	Practical for MS Power point
EL4	Practical for MS word Access

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Management Accounting
Course Code	HKCM11(Allied-I)
Class	First Year (2014-2015)
Semester	Odd
Staff Name	Dr.J.Kamala Juliet Isaac & K.Nishanthini
Credits	5
Hours Per Week	8/wk
Total :90 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives:

The objective of the course is familiarizing the management accounting practices used by management for effective administration

Management Accounting

Objective:

.

Unit I Introduction and Financial statement Analysis

Management Accounting: Definition, Scope, Objectives, Functions, Advantages and Limitations
- Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Tools of Management Accounting - Installation of Management Accounting system - Organisation for Management Accounting

Unit II Analysis and interpretation of financial statements

Concept of Funds Flow Analysis: Concept of fund - Procedure for preparation of Fund Flow Statement – Cash Flow Analysis: Procedure for preparation of Cash Flow Statement– Differences between Fund Flow Statement and Cash Flow Statement.

Unit III Marginal Costing and Break Even Analysis

Concept of Marginal Costing - Important concepts – Marginal costing and Absorption costing – Break Even Analysis – Cost Volume Profit Analysis – Managerial Applications of Marginal costing.

Unit IV Standard costing and Variance Analysis

Standard cost and Standard costing – Analysis of variances: Direct Material, Direct Labour, Overhead and Sales variances.

Unit-V Budgeting and Budgetary Control

Budget – Budgeting – Budgetary Control - Functional budgets: Sales, production, production cost, purchases, purchase cost and cash budget – Fixed and Flexible Budget – Master budget - Zero Base Budgeting.

References

1. Management Accounting, S.N.Maheshwari, Sultan Chand & Sons, New Delhi.
2. Management Accounting, Dalston L Cecil and Jenitra L Merwin, LearnTech Press, Trichy.
3. Management Accounting, ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	(Unit – I) Introduction to Management Accounting, ,
5	Meaning, Definition
6	Scope
7	, Objectives
8	Advantages
9	, Limitations and Tools
10	Management accounting Vs Financial accounting and Cost Accounting
11	Management accounting Vs Cost Accounting
12	Financial accounting Vs Cost Accounting
13	Over view presentation of all unit
14	Comparative discussion of the chapters
15	Welcome of the first year
16	(Unit – II) Introduction to Financial Statement
17	Meaning, Definition
18	Concept of Funds.
19	Importance of Fund Flow Statement

20	Objectives of funds
21	Advantages and dis advantages of funds flow statement
22	Sources of funds
23	Problems in Schedule changes in working capital
24	Problems in Schedule changes in working capital
25	Problems in Schedule changes in working capital
26	Problems in Schedule changes in working capital
27	Items to be included and adjustment in adjusted profit and loss account
28	Problems in Adjusted Profit & Loss a/c
29	Problems in Adjusted Profit & Loss a/c
30	Problems in Adjusted Profit & Loss a/c
31	Problems in Adjusted Profit & Loss a/c
32	Problems in Adjusted Profit & Loss a/c
33	Treatment of flow of funds
34	Explanation regarding the source and application of funds
35	Problems in Statement of Funds
36	Problems in Statement of Funds
37	Problems in Statement of Funds
38	Problems in Statement of Funds
39	Problems in Statement of Funds
40	Problems in Statement of Funds
41	Differences between Fund Flow & Cash Flow
42	Problems in Cash Flow Statement
43	Problems in Cash Flow Statement
44	Problems in Cash Flow Statement
45	Problems in Cash Flow Statement
46	Problems in Cash Flow Statement
47	Problems in Cash Flow Statement
48	(Unit- III) Introduction to Marginal Cost Statement
49	Meaning and concept of marginal costing
50	Absorption costing
51	Simple problems
52	Break even chart
53	Simple problems in marginal cost equation
54	Simple problems in marginal cost equation
55	Simple problems in marginal cost equation
56	Simple problems in marginal cost equation
57	Simple problems in marginal cost equation
58	Simple problems in marginal cost equation
59	Simple problems in marginal cost equation
60	Simple problems in marginal cost equation
61	Simple problems in marginal cost equation
62	Unit-IV standard costing
63	Meaning of standard cost
64	Analysis of variances

65	Material variance problems
66	Material variance problems
67	Material variance problems
68	Material variance problems
69	Material variance problems
70	Material variance problems
71	Labour variance problems
72	Labour variance problems
73	Labour variance problems
74	Labour variance problems
75	Labour variance problems
76	Over Head variance problems
77	Over Head variance problems
78	Over Head variance problems
79	Over Head variance problems
80	Sales variance problems
81	Sales variance problems
82	Sales variance problems
83	Sales variance problems
84	Sales variance problems
85	Budgeting and budgetary control (Unit-V)
86	Meaning of budget
87	Objectives of budgeting
88	Scope of budget and budgetary control
89	Merits and demerits of budgetary control
90	Simple problem in Production budget
91	Simple problem in production budget
92	Simple problem in sales budget
93	Simple problem in sales budget
94	Simple problem in purchase budget
95	Simple problem in cash budget
96	Simple problem in cash budget
97	Simple problem in flexible budget
98	Simple problem in flexible budget
99	Simple problem in flexible budget
100	Revision
101	Revision
102	Revision
103	Revision
104	Model Test
105	Last working Day

Course Outcomes

Learning Outcomes	COs of the course “<Management Accounting>”
CO1	Differentiate between management Accounting and Financial Accounting
CO2	Differentiate between management Accounting and cost Accounting
CO3	Differentiate between cost Accounting and Financial Accounting
CO4	Differentiate between fund flow and cash flow statement
CO5	Differentiate between statement and balancesheet
CO6	Differentiate budget and budgetary control
CO7	Differentiate marginal cost and standard cost
Experimental Learning	Seminar classes taken for each unit
Integrated Activity	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI
DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Quantitative Techniques
Course Code	HKCM12
Class	First Year (2014-2015)
Semester	Odd
Staff Name	Dr.G.Koil Samuel & S.Dani Romansingh
Credits	5
Hours Per Week	8/wk
Total :120 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 105 Hours (5 Units X 21 Hrs per Unit =105 Hrs)	

Course Objectives

The objective of the course is to acquaint students with important statistical techniques for managerial decision making .The emphasis will be on their applications to business and economic situations

Syllabus -Quantitative techniques

Unit 1 Probability and theoretical distribution probability definition approaches importance calculation of probability theorems mathematical expectation theorem mathematical expectation theoretical distribution by normal distribution poison distribution normal distribution fittings

Unit 2 test of hypothesis inferential statistics procedure of testing hypothesis types of error two tailed test one tailed test standard error sampling distribution estimation properties of good estimator test of significance of attributed small samples large samples f-test

unit -3 non parametric test and analysis of variances meaning advantages of non parametric test I square test the scientist imman Whitney u test kruskal Wallis on h test analysis of variances one way classification two way classification

Unit 4 statistical decision theory introduction into designs of decision problems after we'll decision decision under uncertainty decision tree analysis

unit 5 statistical quality control introduction objectives causes of variation in quality techniques of sqc control chart for variables control charts for attributes acceptance sampling.

Books recommended

- 1 statistical method SP Gupta Sultan Chand and sons New Delhi
2. statistical methods DC Fan city and VK Kapoor

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	Meaning of quantitative techniques
5	Differentiate between statistics and quantitative techniques
6	Over view presentation of probability
7	Over view presentation of hypothesis
8	Over view presentation of non parametric test
9	Over view presentation of parametric test
10	Over view presentation of statistical decision
11	Over view presentation of statistical quality control
12	General opinion about the subject, comparison of previous method etc.,
13	Welcome of the first year
14	Unit-I Probability
15	Meaning of probability
16	Definition and approaches of probability
17	Importance of probability
18	Advantages and dis advantages of probability
19	Scope of probability
20	Simple problems in probability
21	Simple problems in probability
22	Simple problems in probability
23	Simple problems in probability
24	Simple problems in probability

25	Simple problems in probability
26	Simple problems in probability
27	Simple problems in probability
28	Binomial distribution
29	Theories of distribution
30	Mathematical expectations
31	Normal distribution
32	Problems in normal distribution
33	Problems in normal distribution
34	Problems in normal distribution
35	Problems in normal distribution
36	Poisson distribution
37	Problems in poisson distribution
38	Problems in poisson distribution
39	Problems in poisson distribution
40	Problems in poisson distribution
41	Unit-II Test of hypothesis
42	Meaning and definition of hypothesis
43	Null hypothesis
44	Types of hypothesis
45	Inferential statistics
46	Procedure of testing hypothesis
47	Types of errors
48	Two tailed test
49	One tailed test
50	Standard error
51	Sampling distribution
52	Estimation properties
53	Test of significance of attributed
54	Simple problems in significance of attributed
55	Simple problems in significance of attributed
56	Simple problems in significance of attributed
57	Small sampling
58	Simple problems in Small sampling
59	Simple problems in Small sampling
60	Simple problems in Small sampling
61	Simple problems in Small sampling
62	Large sampling
63	Simple problems in Large sampling
64	Simple problems in Large sampling
65	Simple problems in Large sampling
66	F test
67	Simple problems in F test
68	Simple problems in F test
69	Simple problems in F test

70	Unit-III non parametric and analysis of variances
71	Meaning and definition of non- parametric and analysis of variances
72	Advantages and disadvantages of non- parametric
73	Chi-square test
74	Simple problems in chi-square test
75	Simple problems in chi-square test
76	Simple problems in chi-square test
77	The sign test
78	Simple problems in sign- test
79	Simple problems in sign- test
80	Simple problems in sign- test
81	Mann whitney u test
82	Simple problems in mann whitney u test
83	H test
84	Simple problems in h test
85	Simple problems in h test
86	Simple problems in h test
87	Simple problems in h test
88	Analysis of variances for one way classification
89	Simple problems in ANOVA one way classification
90	Simple problems in ANOVA one way classification
91	Simple problems in ANOVA two way classification
92	Simple problems in ANOVA two way classification
93	Unit-V Statistical quality control
94	Introduction of statistical quality control
95	Objectives and causes of variation in quality
96	Techniques of SQC control chart for variables
97	Control chart for attributes
98	Acceptable sampling
99	Acceptable sampling
100	Revision
101	Revision
102	Revision
103	Revision
104	Model Test
105	Last working Day

Course Outcomes

Learning Outcome	COs of the course “<Quantitative techniques
CO1	To clarify the differences between large sample and small sample
CO2	Explain the methods of test
CO3	To clarify the differences between Parametric and non parametric test
CO4	To clear picture in ANOVA one way classification
CO5	Explain clearly in ANOVA two way classification
Integrated Activity	Seminar classes were taken by advanced learner to the slow learners

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Retail Management
Course Code	HKCM13 Elective
Class	First Year (2014-2015)
Semester	Odd
Staff Name	Mrs.K.Jasmine Thangamani
Credits	5
Hours Per Week	7/wk
Total :105 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 95 Hours (5 Units X19 Hrs per Unit =95Hrs)	

Course objective:

1. The objective of the course is familiarizing the retail management in marketing strategy among the students.

Syllabus- Retail Management

UNIT - 1 role and relevance of retailing introduction Retail Industry in India characteristics functions categories of retailers channels of retailing in abroad and in India branches multi level marketing retailing in recent years

UNIT-2 retail customer customer behaviour factors affecting consumer decision making influence of situational variables on shopping behaviour of Indian Shoppers

UNIT-3 retail market segmentation meaning uses segmenting targeting and positioning criteria for effectiveness segmentation clarification of consumer goods bases for segmentation profile of customers market segmentation of retail market in India

UNIT -4 retail location strategy meaning importance of location decision factors determining location types of relocation site selection analysis types of retail location site selection analysis estimate of store sales theories of retail location assessment procedure

UNIT -5 Product and methods management product management brand management mechanism management model stock plan factors affecting product management types of suppliers criteria for the selection of suppliers

Books recommended

1.Jain Jain Singh PP 2007 model management principles and techniques Regal publications new India

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Meaning of management
7	Meaning and definition of retail management
8	Process of management
9	Different types of management
10	Functions of management
11	Characteristic of management
12	Overview presentation of management
13	Welcome of the first year
14	UNIT-I over view
15	Introduction to Retail Management
16	Concepts, Nature & Classifications of Retail Management
17	Retail Industry in India

18	Characteristics of Retail Management
19	Function of Retail Management
20	Importance of Retail Management
21	Categories of retailers
22	Channels of retailing
23	Channels of retailing in India
24	Channels of retailing in Abroad
25	Franchise of retailing
26	Multilevel Marketing
27	Retailing in Recent years
28	Unit – II over view
29	Introduction to Retail Customer
30	Consumer Behavior Meaning
31	Types of Consumers
32	Factors influencing Consumer
33	Factors affecting Consumer
34	Consumers Decision Making
35	Stages of Consumer Decision making
36	Problems faced by the Consumers
37	Problems encountered by the Consumers
38	Situational Variable of Shopping Behavior
39	Behavior Indian Shoppers
40	Attitude of Indian Shoppers
41	Economic Conditions of Indian Shoppers
42	Purchasing Behavior for Customers
43	Buying behavior of customer
44	Types of customer is based on their characters
45	Differentiate between consumer and the customer
46	Unit-III over view
47	Introduction to Market Segmentation
48	Market Segmentation Meaning, Definition
49	Concept of Market Segmentation
50	Importance of Market Segmentation
51	Types of Market Segmentation
52	Uses ofMarket Segmentation
53	Limitations of Market Segmentation
54	Factors affecting Retail Market Segmentation
55	Types of Retailer
56	Functions of retail Marketing
57	Types of Customers
58	Targeting Meaning & Importance
59	Positioning Meaning & Importance
60	Deference between Targeting & Positioning
61	Classification of Consumer Goods
62	Criteria for effective of segmentation

63	Bases for Segmentation
64	Profile of Customers
65	Market segmentation of Retail Market in India
66	Evaluation of Retail Market in India
67	Unit-IV Retail Location Strategy
68	Introduction to Retail Location Strategy
69	Meaning of Retail Location Strategy
70	Importance of Location Decision
71	Factors determining Location
72	Types of Retail Location
73	Site Selection Analysis
74	Estimate of Store Sales
75	Theories of retail Location
76	Location Assessment procedure
77	Strategies of Location Selection
78	Government procedures for location selection
79	Unit-V Product & Merchandise Management
80	Product Meaning
81	Types of Product
82	Types of Brand
83	Merchandise Performance
84	Merchandise Mix
85	Model Stock Plan
86	Factors offering Product management
87	Importance of Suppliers
88	Advantages & Disadvantages of Suppliers
89	Types of Suppliers
90	Criteria for Selection of Suppliers
91	Revision
92	Revision
93	Revision
94	Model Test
95	Last working Day

Course Outcomes

Learning Outcomes	COs of the course “<Retail management>”
CO1	Channels of retailing in India
CO2	Channels of retailing in Abroad
CO3	Explain the difference of customer and consumer
CO4	Government procedures for location selection
CO5	Types of Brand
	Experimental Learning

EL1	Merchandise Performance
EL2	Merchandise Mix
EL3	Model Stock Plan
EL4	Model supplier
Integrated Activity	
IA1	Model customer in the class room
IA2	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

ST.JOHN'S COLLEGE, PALAYAMKOTTAI

DEPARTMENT OF COMMERCE

COURSE ACADEMIC PLAN (2014-2015)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Strategic Management
Course Code	HKCM13 Major
Class	First Year (2014-2015)

Semester	Odd
Staff Name	Dr.D.Ponrani
Credits	5
Hours Per Week	7/wk
Total :105 Hrs/Semester Internal Test: 3 Hrs (30/7/2014,18/8/2014 &15/9/2014) Model Test: 3 Hrs (24/10/2014) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 95 Hours (5 Units X19 Hrs per Unit =95Hrs)	

Course Objectives

To help the students to learn the process of strategic decision making implementation and evaluation of Corporate policies

Syllabus- Strategic management

UNIT I corporate strategic planning commission vision of the firm development maintenance and the role of leader hierarchical level of planning strategic planning process of strategic management practice in India family-run corporates

UNIT-II environmental analysis and internal analysis of some general environment scanning competitive and environmental analysis to identify opportunities and threats assessing internal environment through functional approach and value chain identifying critical success factors to identify the strength and weakness SWOT audit core competence stakeholders Expectations scenario planning industry analysis

UNIT III strategy formulation generic strategies Grand strategies strategies of leading Indian companies the role of diversification limit meaning and forms strategic management for small organisation non profit organisation and large multi product and multiple market organisation

UNIT IV Tools of strategy planning and valuation competitive cost dynamics experience curve BC approach cash flow implication in a matrix A little life cycle approach to strategic planning business portfolio balancing assessment of economic contribution of strategy strategic funds programming

UNIT V strategy implement and control various approaches to implementation of strategy matching organisation structure with strategy 7 S model strategic control process DU pont control model and the other quantitative qualitative to balance score card importance approach for globalisation future of strategic management

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	Bridge course

5	Meaning of management
6	Concept, scope
7	Importance of management
8	Meaning of strategic management
9	How it is differentiate
10	Role in the management
11	Comparison vision , mission
12	Environmental analysis of management
13	Welcome of the first year
14	UNIT-I corporate strategic planning
15	Meaning and definition of strategic planning
16	Mission and vision of the firm
17	Maintenance of the planning
18	The role of the leader
19	Hierarchal levels of planning
20	Strategic planning process
21	Strategic management meaning and concept
22	Strategic management practice in India
23	Problems in management
24	Family incorporates
25	Types of planning
26	Unit-II Environmental Analysis
27	Meaning and definition of environmental analysis
28	Scope of environmental analysis for Environmental Analysis
29	General environment scanning for Environmental Analysis
30	Competitive and environmental analysis
31	To identify opportunities and treats for Environmental Analysis
32	Assessing internal environmental for Environmental Analysis
33	Functional approaches and value chain
34	Identifying critical successful factors
35	To identify the strength for Environmental Analysis
36	To identify the weakness for Environmental Analysis
37	SWOT audit for Environmental Analysis
38	Core competence for Environmental Analysis
39	Stakeholders expectations for Environmental Analysis
40	Scenario planning for Environmental Analysis
41	Industry analysis for Environmental Analysis
42	Meaning and definition of Internal analysis
43	Competitive and environmental analysis
44	To identify opportunities and treats for internal analysis
45	Assessing internal environmental for internal analysis
46	Functional approaches and value chain for internal analysis
47	Identifying critical successful factors for internal analysis
48	To identify the strength for internal analysis
49	To identify the weakness for internal analysis

50	SWOT auditfor internal analysis
51	Core competence for internal analysis
52	Stakeholders expectations for internal analysis
53	Scenario lplanning for internal analysis
54	Industry analysis for internal analysis
55	Unit-III Strategy Formulation
56	Introduction to Strategy, Meaning & Concept
57	Generic Strategy & Grand Strategy
58	Strategies of Leading Indian Companies
59	Meaning of Diversification
60	The Role of Diversification
61	Limitation of Diversification
62	Means of Diversification
63	Forms of Diversification
64	Strategic Management for Small Organisation
65	Strategic Management for Large Organisation
66	Strategic Management for Multi Organisation
67	Strategic Management for Non ProfitOrganisation
68	Strategic Management for Multiple product and multiple market Organisation
69	Unit-IV Tools of Strategy Planning
70	Meaning of Strategy Planning, Significance of Strategy Planning
71	Objectives of Strategy Planning, Scope of Strategy Planning
72	Competitive cost dynamics, Experienced curve
73	BCG Approach, Cash Flow implications
74	Cycle approach to Strategy Planning
75	Business Portfolio balancing
76	Assessment of Economic Contribution of Strategy
77	Strategic Funds Programming
78	Evaluation of Strategy Planning
79	Pre Evaluation of Strategy Planning
80	Continues Evaluation of Strategy Planning
81	Post Evaluation of Strategy Planning
82	Advantages of Evaluation Process
83	Unit-V Strategy Implement & Control
84	Introduction to Strategy Implement, Meaning & Levels
85	Various approaches to Strategy Implement
86	Matching organization structure to Strategy Implement
87	7s Models
88	Strategy Control Process
89	Du ponts control model
90	Balanced score card
91	Poter's approach for globalization
92	Future of Strategic Management
93	Revision
94	Model Test

95	Last working Day
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Course Outcomes

Learning Outcomes	COs of the course “<course name>”
CO1	environmental analysis and internal analysis of some general environment
CO2	Evaluation of Strategy Planning
CO3	7s Models
CO4	Strategy Control Process
CO5	Tools of Strategy Planning
	Experimental Learning
EL1	Du ponts control model
EL2	Balanced score card
EL3	Poter’s approach for globalization
	Integrated Activity
IA1	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2015-2016

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	LEGAL FRAMEWORK OF BUSINESS
Course Code	HKCM21
Class	I year (2015--2016)
Semester	Even
Staff Name	Mrs. K. Jasmine Thangamani
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- To create the knowledge of Legal perspective and its practices to improve the business.

Syllabus

LEGAL FRAMEWORK OF BUSINESS-KKCM21

Objective:

UNIT I

An overview of Indian Act , Factories Act-Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

UNIT II

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

UNIT III

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT IV

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT V

Consumer Protection Act – Consumer rights, Procedures for Consumer grievances redressal, Types of consumer Redressal Machineries and Forums – Competition Act 2002 – Cyber-crimes, IT Act 2000 and 2002, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

TEXT BOOKS

1. N.D. Kapoor, Elements of mercantile Law, Sultan Chand and Company, India, 2006.
2. P.K. Goel, Business Law for Managers, Biztantatara Publishers, India, 2008.
3. AkhileshwarPathack, Legal Aspects of Business, 4th Edition, Tata McGraw Hill, 2009.
4. Kapoor, N.D. “Elements of Mercantile laws”, Sultan Chand & Sons New Delhi, 1999
Maheshwari, S.N &Maheshwari, S.K “A Manual of Business Laws”, Himalaya Publishing House Bombay, 2003.

REFERENCES

1. P.P.S. Gogna, Mercantile Law, S.Chand& Co. Ltd., India, Fourth Edition, 2008.
2. Dr.Vinod, K.Singhania, Direct Taxes Planning and Management, 2008.
3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.
4. Balanchandran V., Legal Aspects of Business, Tata McGraw Hill, 2012.
5. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2012.
6. Ravinder Kumar – Legal Aspect of Business – Cengage Learning, 2nd Edition – 2011.
7. K.C. Mishra and M.Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi, 2005.
8. Kenneth A.Abraham, Kenneth S. Abraham Insurance laws Regulation : Cases and Material, Foundation Press, 2005.
9. Corporate Laws – Taxman Publication.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Indian Act
2-L2	Factories Act-AN OVER view
3- L3	Health of the employees

4-L4	Safety of the employees
5-L5	Welfare of the employees
6-L6	Employment of young person
7-L7	Payment of Wages Act
8-L8	Sale of Goods Act 1930
9-L9	Definition of the person under sale of goods act
10-P1	Meaning of the buyer
11-L10	Meaning of the seller
12-L11	Rights of the buyer
13-L12	Rights of the seller
14-L13	Industrial dispute act
15-L14	Duties of the buyer
16-L15	Duties of the seller
17-L16	Deliver of goods
18-L17	Caveat emptor
19-L18	Unit-II an overview of Provisions of Companies Act 2013 relating to Company
20-L19	Board of Directors under provisions of companies act 2013
21-L20	Administration under provisions of companies act 2013
22-L21	Manager under provisions of companies act 2013
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Managing Director under provisions of companies act 2013
25-L24	Provisions relating to various types of meetings and their related items
26-IT-1	Internal Test-I
27-L25	powers
28-L26	duties
29-L27	liabilities
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Directors, Corporate Governance
32- L30	Unit –III an over view of foreign exchange management
33- L31	Fema Significance
34-P2	College level meeting/Cell function
35- L32	Foreign Exchange Management Regulation Act1999, under
36- L33	Objective and definitions
37- L34	FEMA – Dealings in foreign exchange
38- L35	holding of foreign exchange etc.
39- L36	current account transactions, capital account transactions
40- L37	export of goods and service realization
41- L38	and repatriation of foreign exchange
42- L39	Exemptions authorized person–etc.
43- L40	penalties

44- L41	enforcement
45- L42	Compounding of offences
46- L43	Directorate of enforcement
47- L44	Appellate
48- L45	Tribunal
49- L46	Unit-IV An overview of Environmental Legislation Legal-I
50- L47	Legal Provision Act in India
51- P3	Department Seminar
52- L48	Procedures
53- L49	and regulatory frame work –for obtaining various environment clearances
54- L50	role and function of Environments of Environment Tribuna
55- L51	role and function of Environments of Environment Tribuna
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Authority
58-L54	Appearance before Environment Tribunal / Authority
59-IT-II	Internal Test-II
60- L55	Environment Audit.
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V An overviews of Consumer Protection Act
63- L58	Consumer rights,
64- L59	Procedures for Consumer grievances redressal,
65- L60	Types of consumer Redressal Machinaries and
66- L61	Forums
67- L62	Competition Act 2002
68- L63	Competition Act 2002
69- L64	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
70- L65	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
71- L66	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
72- L67	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
73- L68	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
74-P4	College level meeting/ function
75- L69	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
76- L70	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III

83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<LEGAL FRAMEWORK OF BUSINESS >”
CO1	Payment of Wages Act
CO2	Sale of Goods Act 1930
CO3	Factories Act 1948
CO4	Industrial dispute Act 1949
CO5	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
CO6	, Introduction of IPR – Copy rights, Trade Marks, Patent Act.
CO7	Foreign Exchange Management Regulation Act1999, under —
CO8	FERA
Experimental Learning	
EL1	Seminar classes were taken on Patent Act
EL2	Copy rights, ,
EL3	Trade Marks
EL4	
Integrated Activity	Debate on FERA and FEMA
IA1	Debate on Cyber crimes and laws
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2015-2016

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Financial Management
Course Code	HKCM22
Class	I year (2015--2016)
Semester	Even
Staff Name	Mrs.K.Nishanthini
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is to make the students acquainted with modern principles of financial management.

Syllabus

Financial Management

Objective:

UNIT- I

Financial Management – Meaning – Nature and scope of finance – Objectives – Profit Vs Wealth maximization – Finance functions – Functions and role of Finance Manager – Time value of money.

UNIT –II

Capital Budgeting – Investment decisions – NPV, IRR., ARR - Payback period – Profitability Index – NPV and IRR comparison- Capital rationing – Risk analysis – Time Value of money - Techniques.

UNIT –III

Cost of Capital – Significance, Importance and concepts – Cost of Debt – Preference capital – Equity capital – Retained earnings – Combined cost of capital (Weighted) – significance of leverages

UNIT – IV

Capital structure theories – net income approach – net operating income- Modigliani and miller approach

UNIT-V

Dividend – irrelevance of dividend – relevance of dividend- determinants of dividend – theories of dividend.

Books for reference:

1. Khan MY, Jain Pk, Financial Management; Tata McGraw Hill, New Delhi
2. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi
3. Pandy, I.M., Financial Management, Vikas Publishing house, Delhi
4. Maheswari S.N. Financial Management: Principles and Practice, Sultan Chand and sons, New Delhi, 2013
5. Tulsian.PC, Bharat Tulsian, Financial Management, S. Chand New Delhi 2010
6. P.Periasamy, Financial Management, Vijaay Nicole Imprints Pvt. Ltd.,2015

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Financial Management
2-L2	Meaning
3- L3	Nature
4-L4	Scope of finance
5-L5	Objectives
6-L6	Profit Vs Wealth maximization
7-L7	Finance functions
8-L8	Functions and role of Finance Manager
9-L9	Time value of money
10-P1	Welcoming of First year and Inauguration of Association
11-L10	Unit-II An overview of Capital Budgeting, Profitability Index
12-L11	Meaning and definition of capital budgeting
13-L12	Investment decisions
14-L13	Net Present Value
15-L14	Simple problem
16-L15	Simple problem
17-L16	Internal Rate Return
18-L17	Simple problem
19-L18	Simple problem
20-L19	Average Rate of Return

21-L20	Simple problem
22-L21	Simple problem
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Payback period
25-L24	Simple problem
26-IT-1	Internal Test-I
27-L25	NPV and IRR comparison
28-L26	Capital rationing
29-L27	Risk analysis
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Time Value of money - Techniques
32- L30	Simple problem
33- L31	Simple problem
34-P2	College level meeting/Cell function
35- L32	Unit-III Cost of Capital.
36- L33	Significance
37- L34	Importance and concepts
38- L35	Cost of Debt
39- L36	Preference capital
40- L37	Equity capital
41- L38	Retained earnings
42- L39	Combined cost of capital (Weighted)
43- L40	Cost of equity
44- L41	CAPM.
45- L42	UNIT – IV
46- L43	Capital structure theories
47- L44	Traditional and
48- L45	MM hypothesis
49- L46	Determining capital structure in practice
50- L47	Operating, financial and combined leverage
51- P3	Department Seminar
52- L48	Measurement of Leverages
53- L49	Effects of operating and financial leverage on profits
54- L50	Significance of leverage.
55- L51	Simple problem
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem
58-L54	Simple problem
59-IT-II	Internal Test-II
60- L55	Simple problem
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal

62- L57	UNIT-V
63- L58	Working capital Management –
64- L59	Meaning –
65- L60	Significance –
66- L61	Types of working capital –
67- L62	Estimation of Working capital requirements
68- L63	Management of cash –
69- L64	Dividend policies –
70- L65	Issues in dividend decisions –
71- L66	Walter model –
72- L67	Gordon’s model –
73- L68	M.M hypothesis forms of dividend.
74-P4	College level meeting/ function
75- L69	Simple problem
76- L70	Simple problem
77- L71	Simple problem
78- L72	Simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Financial Management>”
CO1	Explanation of financial management and management accounting
CO2	Profit Vs Wealth maximization
CO3	Finance functions
CO4	Types of working capital –
CO5	Estimation of Working capital requirements
CO6	Dividend policies –
CO7	Issues in dividend decisions –
CO8	Walter model –

	CO9	Gordon's model –
Experimental Learning		
	EL1	Dividend policies –
	EL2	Issues in dividend decisions –
	EL3	Walter model –
	EL4	Gordon's model –
Integrated Activity		M.M hypothesis – Debate
	IA1	Significance of test -Debate
	IA2	

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2015-2016

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Operation Research
Course Code	HKCM23
Class	I year (2015--2016)
Semester	Even
Staff Name	Dr.G.Koil Samuel
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To know about operation research in financial management

Syllabus

Operations research

UNIT 1 basis of operations research definition scope characteristics necessity of operation research in industries scope of operation research in management scope of operation research in financial management operation research techniques operation research and decision making role of computers in operation research difficulties in operation research limitations of operation research

UNIT 2 in linear programming introduction requirements for an lpp area of application of linear programming formulation of lpp graphical solution of lpp simplex method duality in lpp simple problem solving

UNIT 3 transportation and assignment problems definition formulation and solution of transportation models optimality analysis in transpiration assignment models definitions formulation and solution of assignment model

UNIT 4 game theory meaning in Tamil terminology rules for Game Theory pure strategy mixed strategies 2 into 2 games mixed strategies to INR to yen games M in 2 2 games dominance rules limitations of Game Theory

UNIT 5 Civilization introduction advantages and disadvantages of simulation techniques Monte Carlo method simulation techniques applied to curing problems

(questions should be in the ratio of 60% problem and 40% theory)

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Introduction and Linear Programming
2-L2	Operations Research
3- L3	Quantitative Approach to Decision Making
4-L4	Nature and Significance of OR in Decision Making-Models in Operations Research
5-L5	Application Areas of Operation Research-
6-L6	Linear Programming
7-L7	General Concepts
8-L8	Definitions
9-L9	Assumptions in Linear Programming
10-P1	Advantages in Linear Programming
11-L10	Limitations in Linear Programming
12-L11	Applications of Linear Programming

13-L12	Formulation of LP Problems
14-L13	Solution Methods
15-L14	Graphical method (maximization and minimization)
16-L15	Simplex method (maximization and minimization(Big M Method)).
17-L16	TRANSPORTATION
18-L17	Concepts
19-L18	Formulation of Transportation Problem
20-L19	Balanced and
21-L20	Unbalanced Problems
22-L21	Minimization and Maximization Problems,
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Finding IBFS
25-L24	Northwest Corner Rule(NWCR)
26-IT-1	Internal Test-I
27-L25	Least Cost Rule (LCR) and
28-L26	Vogel's Approximation Method(VAM)
29-L27	Optimality Tests
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Modified Distribution method (MODI).
32- L30	Concepts
33- L31	Mathematical Formulation of an Assignment Problem
34-P2	College level meeting/Cell function
35- L32	The Assignment Algorithm (Hungarian Assignment method)
36- L33	Balanced and Unbalanced Assignment Problems
37- L34	Minimization and Maximization Problems
38- L35	Restricted and Reserved routes / choice
39- L36	Travelling Salesman Problem as an Assignment Problem.
40- L37	Project Management and Queuing Models
41- L38	Introduction
42- L39	Types of Networks
43- L40	CPM : Critical Path Method
44- L41	PERT
45- L42	Programme Evaluation Review Technique
46- L43	Basic differences between CPM and PERT
47- L44	Drawing a network
48- L45	Obtaining of Critical Path
49- L46	Time estimates for activities
50- L47	Probability of completion of project
51- P3	Department Seminar
52- L48	Determination of floats (total, free, independent)
53- L49	Queuing Models- Introduction, Concepts, Terminology
54- L50	General structure of queuing system
55- L51	Operating Characteristics of Queuing system

56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Poisson-exponential single server model(finite population).
58-L54	Over view
59-IT-II	Internal Test-II
60- L55	Poisson-exponential review
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	REPLACEMENT ANALYSISAND SIMULATION
63- L58	Replacement of capital assets
64- L59	discrete cases when time value of money is not considered and
65- L60	when time value of money is considered
66- L61	Replacement of items that fail suddenly
67- L62	Monte-Carlo method of simulation.
68- L63	Debate on PERT and CPM
69- L64	Debate on Operating Characteristics of Queuing system
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	practical
81- L75	practical
82-IT-III	Internal Test-III
83- L76	Practical problems
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<operation Research>”
CO1	Explanation on Application Areas of Operation Research-
CO2	Explanation on Linear Programming
CO3	- Explanation on General Concepts –
CO4	Explanation on Least Cost Rule (LCR) and
CO5	Explanation on Vogel’s Approximation Method(VAM) –
CO6	Explanation on Optimality Tests –
CO7	Explanation on Modified Distribution method (MODI).
Experimental Learning	
EL1	Monte Carlo method
EL2	simulation techniques
EL3	Solution Methods :
EL4	Graphical method (maximization and minimization)-
Integrated Activity	Seminar classes were taken by advanced learners to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2015-2016

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Business Environment
Course Code	HKCM24
Class	I year (2015--2016)
Semester	Even
Staff Name	Dr. T.Samson Joe Dhinakaran
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students to understand the changing environment around the business

Syllabus

BUSINESS ENVIRONMENT-HKCM24

Objective:

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Unit I

Business environment – Meaning – Types of environment – Internal and external environment. Environment analysis and forecasting – Techniques for environmental analysis – Approaches to environmental analysis – Types of forecasting – Techniques for environmental forecasting – Benefits of environmental analysis – Limitation of environmental forecasting.

Unit II

Business and society – Business ethics and values – Culture and business. Corporate governance – Need and importance of corporate governance – Principles of good corporate governance – Corporate transparency – Corporate accountability – Recommendations of Birla committee. Industrial policy – Industries (Development and Regulation Act) – Industrial Licensing.

Unit III

Public sector – growth and performance – the new public sector policy – Organisation of public enterprises – government control over public enterprises. Pricing policy of public enterprises – private sector – joint sector – co-operative sector. Privatisation and disinvestment – Arguments against privatisation – Rengarajan committee on disinvestment – Privatisation in India. Industrial sickness nature and causes of industrial sickness- suggestions for exactation of sick units.

Unit IV

Globalisation of business – Stages of globalisation – Essential conditions of globalisation – Pros and cons of globalisation – WTO and India International investments – Types of foreign investments – Regulation of foreign investments – Foreign investments by Indian companies – Multinational corporations.

Unit V

Social responsibility of business – Social orientation of business – Responsibilities of business to different sections – Arguments for and against social movement – Social Audit.

Reference Books

1. Dr. C.B. Gupta, “Business Environment” Sultan Chand and Sons, New Delhi, 2011.
2. Francis Cherunilam, “Business Environment Text and cases” Himalaya Publishing House, Mumbai, 2011.
3. H.L.Ahuja, ‘Economic Environment of Business’, S.Chand, New Delhi, 2009.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin

1-L1	Unit I -Business Environment
2-L2	Business Environment
3- L3	Meaning
4-L4	Types of environment
5-L5	Internal environment.
6-L6	External environment.
7-L7	Environment analysis and
8-L8	Forecasting
9-L9	Techniques for environmental analysis
10-P1	Approaches to environmental analysis
11-L10	Types of forecasting
12-L11	Techniques for environmental forecasting
13-L12	Benefits of environmental analysis
14-L13	Limitation of environmental forecasting.
15-L14	Business and society
16-L15	Business ethics and values
17-L16	Culture and business. Corporate governance
18-L17	Need and importance of corporate governance
19-L18	Principles of good corporate governance
20-L19	Corporate transparency
21-L20	Corporate accountability
22-L21	Recommendations of Birla committee.
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Industrial policy
25-L24	Industries (Development and Regulation Act)
26-IT-1	Internal Test-I
27-L25	Industrial Licensing.
28-L26	Industrial Licensing procedures
29-L27	Industrial Licensing procedures
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Public sector
32- L30	Growth and performance
33- L31	The new public sector policy
34-P2	College level meeting/Cell function
35- L32	Organisation of public enterprises
36- L33	Government control over public enterprises.
37- L34	Pricing policy of public enterprises
38- L35	Private sector
39- L36	Joint sector
40- L37	Co-operative sector.
41- L38	Privatisation and disinvestment
42- L39	Arguments against privatisation
43- L40	Rengarajan committee on disinvestment

44- L41	Privatisation in India.
45- L42	Industrial sickness nature and causes of industrial sickness
46- L43	Suggestions for exactation of sick units.
47- L44	Globalisation of business
48- L45	Stages of globalisation
49- L46	Essential conditions of globalisation
50- L47	Pros and cons of globalisation
51- P3	Department Seminar
52- L48	WTO and India International investments
53- L49	Types of foreign investments
54- L50	Regulation of foreign investments
55- L51	Foreign investments by Indian companies
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Multinational corporations.
58-L54	MNCs Advantages
59-IT-II	Internal Test-II
60- L55	MNCs Disadvantages
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	MNC limitations
63- L58	Debate for MNC s
64- L59	Debate for MNC s
65- L60	Social responsibility of business
66- L61	Social orientation of business
67- L62	Responsibilities of business to different sections
68- L63	Arguments for and against social movement
69- L64	Social Audit
70- L65	Social Audit Functions & Objectives
71- L66	Social Audit Need & Purpose
72- L67	Social Audit Benefits
73- L68	Social Audit Limitation
74-P4	College level meeting/ function
75- L69	Debate of LPG
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision

	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<BUSINESS ENVIRONMENT->”
CO1	Explanation of Internal environment.
CO2	Explanation of external environment.
CO3	Explanation of society
CO4	Arguments against privatisation
CO5	Rengarajan committee on disinvestment
CO6	Arguments for and against social movement
CO7	Types of foreign investments
CO8	Regulation of foreign investments
Experimental Learning	
EL1	WTO- Debate
EL2	MNC - Debate
EL3	Arguments against privatisation
EL4	Rengarajan committee on disinvestment

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2015-2016

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Office Automation
Course Code	HKCM25
Class	I year (2015--2016)

Semester	Even
Staff Name	Dr.D.Ponrani
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.01.2016, 22.02.2016 &28.03.2016) Model Test: 3 Hrs (11.04.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students to learn modern methods of office automation through computer.

Syllabus

Office Automation

Objective:

UNIT-I Introduction to computers

Meaning and definition –capabilities of computers- Block diagram-generations of computers- Types of computers- input devices-output devices- memory devices- storage devices- RAM and Rom- internet and its concepts

UNIT-II

MS-Word 10

Page formatting-working with columns-constructing high quality tables-working with complex documents-mail merge-publishing online forms.

UNIT-III

MS-Excel

Creating Excel worksheets-entering and editing cell entries, working with numbers, changing worksheet layout, other formatting options-printing in Excel-using functions and reference-naming ranges-creating charts- using custom and special effects-using financial and statistical functions.

UNIT-IV

MS-Access

Objectives of Access Database-parts of Access window-starting Microsoft Access-creating a new database-creating a database through table wizard-creating table through Design window- Query-forms-Report.

UNIT-V

MS-Power point

Creating power point presentation: creating a basic presentation-building presentation-modifying visual elements-formatting and checking text-adding objects-applying transitions-animation effects-preparing handout-taking the show on the road.

UNIT-VI

Business Engineering and ERP

Business engineering-introduction-significance-principles-Enterprise Resource Planning (ERP)-introduction-evolution-integrated system approach-business benefits-ERP in business processes.

Text Books:

1. **Stephen L. Nelson**, “Office 2010,Computer Reference”, Tata McGraw Hill Publishing company Ltd.
2. **Sumner Mary**- “Enterprise Resource Planning”, Pearson Education, inc. I Edition 2012.

Reference Books:

1. **Gini Courter &AnnettelMaraquis**, “MS-Office 2010”,BPB Publishing.
2. **Alexis Leon**, ”Enterprise Resource Planning”, II Edition,Tata McGraw Hill Publishing company Ltd.2007.
3. **GargVinodkumar, Venkitakrishnan.N.K.**, “Enterprise Resource Planning- Concept and Practice”, II Edition, PHI Learning2009.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	MS-Word 10
2-L2	Meaning
3- L3	Definition capabilities of computers
4-L4	Block diagram
5-L5	Generation of computers
6-L6	Types of computers
7-L7	Applying advanced formatting techniques
8-L8	Page formatting
9-L9	Working with columns
10-P1	Constructing high quality tables
11-L10	Working with complex documents
12-L11	Mail merge
13-L12	Publishing online forms.
14-L13	Publishing online forms
15-L14	MS-Excel
16-L15	Creating Excel worksheets
17-L16	Entering and editing cell entries
18-L17	Working with numbers,
19-L18	Changing worksheet layout,
20-L19	Other formatting options
21-L20	Printing in Excel
22-L21	Printing in Excel
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	using functions and reference
25-L24	Naming ranges

26-IT-1	Internal Test-I
27-L25	Using functions and reference
28-L26	Naming ranges
29-L27	Creating charts
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Practical
32- L30	practical
33- L31	practical
34-P2	College level meeting/Cell function
35- L32	Using custom
36- L33	Special effects
37- L34	Using financial and statistical functions and reference
38- L35	Naming ranges
39- L36	Creating charts using custom and special effects
40- L37	Using financial and statistical functions
41- L38	Tracking and analysing ,
42- L39	Data with Excel
43- L40	Auditing worksheets
44- L41	UNIT-III MS-Access
45- L42	Objectives of Access Database
46- L43	Parts of Access window
47- L44	Starting Microsoft Access
48- L45	Creating a new database
49- L46	Creating a database through table wizard
50- L47	Creating table through Design window
51- P3	Department Seminar
52- L48	Query-forms-Report
53- L49	UNIT-IV MS-Power point
54- L50	Creating power point presentation:
55- L51	Creating a basic presentation
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Creating a basic presentation
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Revision
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Building presentation
63- L58	Modifying visual elements
64- L59	Formatting and checking text-adding objects
65- L60	Applying transitions
66- L61	Animation effects
67- L62	Preparing handout

68- L63	Taking the show on the road.
69- L64	UNIT-V Business Engineering and ERP
70- L65	Business engineering-
71- L66	Introduction
72- L67	Significance
73- L68	Principles
74-P4	College level meeting/ function
75- L69	Enterprise Resource Planning (ERP)
76- L70	Introduction
77- L71	Evolution
78- L72	Integrated system approach
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Business Benefits
81- L75	ERP in business processes.
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<OFFICE AUTOMATION-HKCE11>”
CO1	generation of computers –
CO2	types of computers
CO3	Auditing worksheets
CO4	-modifying visual elements-
CO5	formatting and checking text-adding objects-
CO6	applying transitions-
CO7	Business Engineering and ERP
CO8	business benefits-
CO9	ERP in business processes.
Experimental Learning	
EL1	Practical for MS word

EL2	Practical for MS Excel sheet
EL3	Practical for MS Power point
EL4	Practical for MS word Access

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Management Accounting
Course Code	HKCM11(Allied-I)
Class	First Year (2015-2016)
Semester	Odd
Staff Name	Dr.J.Kamala Juliet Isaac & K.Nishanthini
Credits	5
Hours Per Week	8/wk
Total :90 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 75 Hours (5 Units X15 Hrs per Unit =75 Hrs)	

Course Objectives:

The objective of the course is familiarizing the management accounting practices used by management for effective administration

Management Accounting

Objective:

Unit I Introduction and Financial statement Analysis

Management Accounting: Definition, Scope, Objectives, Functions, Advantages and Limitations
- Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Tools of Management Accounting - Installation of Management Accounting system - Organisation for Management Accounting

Unit II Analysis and interpretation of financial statements

Concept of Funds Flow Analysis: Concept of fund - Procedure for preparation of Fund Flow Statement – Cash Flow Analysis: Procedure for preparation of Cash Flow Statement– Differences between Fund Flow Statement and Cash Flow Statement.

Unit III Marginal Costing and Break Even Analysis

Concept of Marginal Costing - Important concepts – Marginal costing and Absorption costing – Break Even Analysis – Cost Volume Profit Analysis – Managerial Applications of Marginal costing.

Unit IV Standard costing and Variance Analysis

Standard cost and Standard costing – Analysis of variances: Direct Material, Direct Labour, Overhead and Sales variances.

Unit-V Budgeting and Budgetary Control

Budget – Budgeting – Budgetary Control - Functional budgets: Sales, production, production cost, purchases, purchase cost and cash budget – Fixed and Flexible Budget – Master budget - Zero Base Budgeting.

References

1. Management Accounting, S.N.Maheshwari, Sultan Chand & Sons, New Delhi.
2. Management Accounting, Dalston L Cecil and Jenitra L Merwin, LearnTech Press, Trichy.
3. Management Accounting, ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi.

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	(Unit – I) Introduction to Management Accounting, ,
5	Meaning, Definition
6	Scope
7	Objectives
8	Advantages
9	Limitations and Tools
10	Management accounting Vs Financial accounting and Cost Accounting
11	Management accounting Vs Cost Accounting
12	Financial accounting Vs Cost Accounting
13	Over view presentation of all unit
14	Comparative discussion of the chapters
15	Welcome of the first year
16	(Unit – II) Introduction to Financial Statement
17	Meaning, Definition
18	Concept of Funds.
19	Importance of Fund Flow Statement
20	Objectives of funds
21	Advantages and dis advantages of funds flow statement
22	Sources of funds
23	Problems in Schedule changes in working capital
24	Problems in Schedule changes in working capital
25	Problems in Schedule changes in working capital
26	Problems in Schedule changes in working capital
27	Items to be included and adjustment in adjusted profit and loss account

28	Problems in Adjusted Profit & Loss a/c
29	Problems in Adjusted Profit & Loss a/c
30	Problems in Adjusted Profit & Loss a/c
31	Problems in Adjusted Profit & Loss a/c
32	Problems in Adjusted Profit & Loss a/c
33	Treatment of flow of funds
34	Explanation regarding the source and application of funds
35	Problems in Statement of Funds
36	Problems in Statement of Funds
37	Problems in Statement of Funds
38	Problems in Statement of Funds
39	Problems in Statement of Funds
40	Problems in Statement of Funds
41	Differences between Fund Flow & Cash Flow
42	Problems in Cash Flow Statement
43	Problems in Cash Flow Statement
44	Problems in Cash Flow Statement
45	Problems in Cash Flow Statement
46	Problems in Cash Flow Statement
47	Problems in Cash Flow Statement
48	(Unit- III) Introduction to Marginal Cost Statement
49	Meaning and concept of marginal costing
50	Absorption costing
51	Simple problems
52	Break even chart
53	Simple problems in marginal cost equation
54	Simple problems in marginal cost equation
55	Simple problems in marginal cost equation
56	Simple problems in marginal cost equation
57	Simple problems in marginal cost equation
58	Simple problems in marginal cost equation
59	Simple problems in marginal cost equation
60	Simple problems in marginal cost equation
61	Simple problems in marginal cost equation
62	Unit-IV standard costing
63	Meaning of standard cost
64	Analysis of variances
65	Material variance problems
66	Material variance problems
67	Material variance problems
68	Material variance problems
69	Material variance problems
70	Material variance problems
71	Labour variance problems
72	Labour variance problems

73	Labour variance problems
74	Labour variance problems
75	Labour variance problems
76	Over Head variance problems
77	Over Head variance problems
78	Over Head variance problems
79	Over Head variance problems
80	Sales variance problems
81	Sales variance problems
82	Sales variance problems
83	Sales variance problems
84	Sales variance problems
85	Budgeting and budgetary control (Unit-V)
86	Meaning of budget
87	Objectives of budgeting
88	Scope of budget and budgetary control
89	Merits and demerits of budgetary control
90	Simple problem in Production budget
91	Simple problem in production budget
92	Simple problem in sales budget
93	Simple problem in sales budget
94	Simple problem in purchase budget
95	Simple problem in cash budget
96	Simple problem in cash budget
97	Simple problem in flexible budget
98	Simple problem in flexible budget
99	Simple problem in flexible budget
100	Revision
101	Revision
102	Revision
103	Revision
104	Model Test
105	Last working Day

Course Outcomes

Learning Outcomes	COs of the course “<Management Accounting>”
CO1	Differentiate between management Accounting and Financial Accounting
CO2	Differentiate between management Accounting and cost Accounting
CO3	Differentiate between cost Accounting and Financial Accounting
CO4	Differentiate between fund flow and cash flow statement

CO5	Differentiate between statement and balancesheet
CO6	Differentiate budget and budgetary control
CO7	Differentiate marginal cost and standard cost
Experimental Learning	Seminar classes taken for each unit
Integrated Activity	Seminar classes were taken by advanced learner to the slow learners

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Quantitative Techniques
Course Code	HKCM12
Class	First Year (2015-2016)
Semester	Odd
Staff Name	Dr.G.Koil Samuel & S.Dani Romansingh
Credits	5
Hours Per Week	8/wk
Total :120 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 105 Hours (5 Units X 21 Hrs per Unit =105 Hrs)	

Syllabus -Quantitative techniques

Unit 1 Probability and theoretical distribution probability definition approaches importance calculation of probability theorems mathematical expectation theorem mathematical expectation theoretical distribution by normal distribution poison distribution normal distribution fittings

Unit 2 test of hypothesis inferential statistics procedure of testing hypothesis types of error two tailed test one tailed test standard error sampling distribution estimation properties of good estimator test of significance of attributed small samples large samples f-test

unit -3 non parametric test and analysis of variances meaning advantages of non parametric test I square test the scientist imman Whitney u test kruskal Wallis on h test analysis of variances one way classification two way classification

Unit 4 statistical decision theory introduction into designs of decision problems after we'll decision decision under uncertainty decision tree analysis

unit 5 statistical quality control introduction objectives causes of variation in quality techniques of sqc control chart for variables control charts for attributes acceptance sampling.

Books recommended

1 statistical method SP Gupta Sultan Chand and sons New Delhi

2. statistical methods DC Fan city and VK Kapoor

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	Meaning of quantitative techniques
5	Differentiate between statistics and quantitative techniques
6	Over view presentation of probability
7	Over view presentation of hypothesis
8	Over view presentation of non parametric test
9	Over view presentation of parametric test
10	Over view presentation of statistical decision
11	Over view presentation of statistical quality control
12	General opinion about the subject, comparison of previous method etc.,
13	Welcome of the first year
14	Unit-I Probability
15	Meaning of probability
16	Definition and approaches of probability
17	Importance of probability
18	Advantages and dis advantages of probability
19	Scope of probability
20	Simple problems in probability
21	Simple problems in probability
22	Simple problems in probability
23	Simple problems in probability
24	Simple problems in probability
25	Simple problems in probability
26	Simple problems in probability
27	Simple problems in probability
28	Binomial distribution
29	Theories of distribution
30	Mathematical expectations
31	Normal distribution
32	Problems in normal distribution
33	Problems in normal distribution
34	Problems in normal distribution
35	Problems in normal distribution
36	Poisson distribution
37	Problems in poisson distribution
38	Problems in poisson distribution

39	Problems in poisson distribution
40	Problems in poisson distribution
41	Unit-II Test of hypothesis
42	Meaning and definition of hypothesis
43	Null hypothesis
44	Types of hypothesis
45	Inferential statistics
46	Procedure of testing hypothesis
47	Types of errors
48	Two tailed test
49	One tailed test
50	Standard error
51	Sampling distribution
52	Estimation properties
53	Test of significance of attributed
54	Simple problems in significance of attributed
55	Simple problems in significance of attributed
56	Simple problems in significance of attributed
57	Small sampling
58	Simple problems in Small sampling
59	Simple problems in Small sampling
60	Simple problems in Small sampling
61	Simple problems in Small sampling
62	Large sampling
63	Simple problems in Large sampling
64	Simple problems in Large sampling
65	Simple problems in Large sampling
66	F test
67	Simple problems in F test
68	Simple problems in F test
69	Simple problems in F test
70	Unit-III non parametric and analysis of variances
71	Meaning and definition of non- parametric and analysis of variances
72	Advantages and disadvantages of non- parametric
73	Chi-square test
74	Simple problems in chi-square test
75	Simple problems in chi-square test
76	Simple problems in chi-square test
77	The sign test
78	Simple problems in sign- test
79	Simple problems in sign- test
80	Simple problems in sign- test
81	Mann whitney u test
82	Simple problems in mann whitney u test
83	H test

84	Simple problems in h test
85	Simple problems in h test
86	Simple problems in h test
87	Simple problems in h test
88	Analysis of variances for one way classification
89	Simple problems in ANOVA one way classification
90	Simple problems in ANOVA one way classification
91	Simple problems in ANOVA two way classification
92	Simple problems in ANOVA two way classification
93	Unit-V Statistical quality control
94	Introduction of statistical quality control
95	Objectives and causes of variation in quality
96	Techniques of SQC control chart for variables
97	Control chart for attributes
98	Acceptable sampling
99	Acceptable sampling
100	Revision
101	Revision
102	Revision
103	Revision
104	Model Test
105	Last working Day

Course Outcomes

Learning Outcome	COs of the course “<Quantitative techniques
CO1	To clarify the differences between large sample and small sample
CO2	Explain the methods of test
CO3	To clarify the differences between Parametric and non parametric test
CO4	To clear picture in ANOVA one way classification
CO5	Explain clearly in ANOVA two way classification
Integrated Activity	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Retail Management
Course Code	HKCM13 Elective
Class	First Year (2015-2016)
Semester	Odd
Staff Name	Mrs.K.JasmineThangamani
Credits	5
Hours Per Week	7/wk
Total :105 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 95 Hours (5 Units X19 Hrs per Unit =95Hrs)	

Course objectives:

1. The objective of the course is familiarizing the retail management in marketing strategy among the students.

Syllabus- Retail Management

UNIT - 1 role and relevance of retailing introduction Retail Industry in India characteristics functions categories of retailers channels of retailing in abroad and in India branches multi level marketing retailing in recent years

UNIT-2 retail customer customerbehaviour factors affecting consumer decision making influence of situational variables on shopping behaviour of Indian Shoppers

UNIT-3 retail market segmentation meaning uses segmenting targeting and positioning criteria for effectiveness segmentation clarification of consumer goods bases for segmentation profile of customers market segmentation of retail market in India

UNIT -4 retail location strategy meaning importance of location decision factors determining location types of relocation site selection analysis types of retail location site selection analysis estimate of store sales theories of retail location assessment procedure

UNIT -5 Product and methods management product management brand management mechanism management model stock plan factors affecting product management types of suppliers criteria for the selection of suppliers

Books recommended

1.Jain Jain Singh PP 2007 model management principles and techniques Regal publications new India

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	Bridge course
5	Bridge course
6	Meaning of management
7	Meaning and definition of retail management
8	Process of management
9	Different types of management
10	Functions of management
11	Characteristic of management
12	Overview presentation of management
13	Welcome of the first year
14	UNIT-I over view
15	Introduction to Retail Management
16	Concepts, Nature & Classifications of Retail Management
17	Retail Industry in India
18	Characteristics of Retail Management
19	Function of Retail Management
20	Importance of Retail Management
21	Categories of retailers
22	Channels of retailing
23	Channels of retailing in India
24	Channels of retailing in Abroad

25	Franchise of retailing
26	Multilevel Marketing
27	Retailing in Recent years
28	Unit – II over view
29	Introduction to Retail Customer
30	Consumer Behavior Meaning
31	Types of Consumers
32	Factors influencing Consumer
33	Factors affecting Consumer
34	Consumers Decision Making
35	Stages of Consumer Decision making
36	Problems faced by the Consumers
37	Problems encountered by the Consumers
38	Situational Variable of Shopping Behavior
39	Behavior Indian Shoppers
40	Attitude of Indian Shoppers
41	Economic Conditions of Indian Shoppers
42	Purchasing Behavior for Customers
43	Buying behavior of customer
44	Types of customer is based on their characters
45	Differentiate between consumer and the customer
46	Unit-III over view
47	Introduction to Market Segmentation
48	Market Segmentation Meaning, Definition
49	Concept of Market Segmentation
50	Importance of Market Segmentation
51	Types of Market Segmentation
52	Uses of Market Segmentation
53	Limitations of Market Segmentation
54	Factors affecting Retail Market Segmentation
55	Types of Retailer
56	Functions of retail Marketing
57	Types of Customers
58	Targeting Meaning & Importance
59	Positioning Meaning & Importance
60	Deference between Targeting & Positioning
61	Classification of Consumer Goods
62	Criteria for effective of segmentation
63	Bases for Segmentation
64	Profile of Customers
65	Market segmentation of Retail Market in India
66	Evaluation of Retail Market in India
67	Unit-IV Retail Location Strategy
68	Introduction to Retail Location Strategy
69	Meaning of Retail Location Strategy

70	Importance of Location Decision
71	Factors determining Location
72	Types of Retail Location
73	Site Selection Analysis
74	Estimate of Store Sales
75	Theories of retail Location
76	Location Assessment procedure
77	Strategies of Location Selection
78	Government procedures for location selection
79	Unit-V Product & Merchandise Management
80	Product Meaning
81	Types of Product
82	Types of Brand
83	Merchandise Performance
84	Merchandise Mix
85	Model Stock Plan
86	Factors offering Product management
87	Importance of Suppliers
88	Advantages & Disadvantages of Suppliers
89	Types of Suppliers
90	Criteria for Selection of Suppliers
91	Revision
92	Revision
93	Revision
94	Model Test
95	Last working Day

Course Outcomes

Learning Outcomes	COs of the course “<Retail management>”
	CO1 Channels of retailing in India
	CO2 Channels of retailing in Abroad
	CO3 Explain the difference of customer and consumer
	CO4 Government procedures for location selection
	CO5 Types of Brand
	Experimental Learning
	EL1 Merchandise Performance
	EL2 Merchandise Mix
	EL3 Model Stock Plan
	EL4 Model supplier
Integrated Activity	
	IA1 Model customer in the class room
	IA2 Seminar classes were taken by advanced learner to the slow learners

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- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

`St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2015-2016)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Strategic Management
Course Code	HKCM13 Major
Class	First Year (2015-2016)
Semester	Odd
Staff Name	Dr.D.Ponrani
Credits	5
Hours Per Week	7/wk
Total :105 Hrs/Semester Internal Test-3 Hrs (20.07.2015, 31.08.2015 & 05.10.2015) Model Test-3 Hrs (16.10.2015) Department Meeting : 2 Hrs College Meetings: 2 Hrs	

Remaining 95 Hours (5 Units X19 Hrs per Unit =95Hrs)

Course Objectives

To help the students to learn the process of strategic decision making implementation and evaluation of Corporate policies

Syllabus- Strategic management

UNIT 1 corporate strategic planning commission vision of the firm development maintenance and the role of leader hierarchical level of planning strategic planning process of strategic management practice in India family-run corporates

UNIT-II environmental analysis and internal analysis of some general environment scanning competitive and environmental analysis to identify opportunities and threats assessing internal environment through functional approach and value chain identifying critical success factors to identify the strength and weakness SWOT audit core competence stakeholders Expectations scenario planning industry analysis

UNIT III strategy formulation generic strategies Grand strategies strategies of leading Indian companies the role of diversification limit meaning and forms strategic management for small organisation non profit organisation and large multi product and multiple market organisation

UNIT IV Tools of strategy planning and valuation competitive cost dynamics experience curve BC approach cash flow implication i a matrix A little life cycle approach to strategic planning business portfolio balancing assessment of economic contribution of strategy strategic funds programming

UNIT V strategy implement and control various approaches to implementation of strategy matching organisation structure with strategy 7 S model strategic control process DU pont control model and the other quantitative qualitative to balance score card importance approach for globalisation future of strategic management

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin
2	Bridge course
3	Bridge course
4	Bridge course
5	Meaning of management
6	Concept, scope
7	Importance of management
8	Meaning of strategic management
9	How it is differentiate
10	Role in the management
11	Comparison vision , mission
12	Environmental analysis of management

13	Welcome of the first year
14	UNIT-I corporate strategic planning
15	Meaning and definition of strategic planning
16	Mission and vision of the firm
17	Maintenance of the planning
18	The role of the leader
19	Hierarchal levels of planning
20	Strategic planning process
21	Strategic management meaning and concept
22	Strategic management practice in India
23	Problems in management
24	Family incorporates
25	Types of planning
26	Unit-II Environmental Analysis
27	Meaning and definition of environmental analysis
28	Scope of environmental analysis for Environmental Analysis
29	General environment scanning for Environmental Analysis
30	Competitive and environmental analysis
31	To identify opportunities and treats for Environmental Analysis
32	Assessing internal environmental for Environmental Analysis
33	Functional approaches and value chain
34	Identifying critical successful factors
35	To identify the strength for Environmental Analysis
36	To identify the weakness for Environmental Analysis
37	SWOT audit for Environmental Analysis
38	Core competence for Environmental Analysis
39	Stakeholders expectations for Environmental Analysis
40	Scenario planning for Environmental Analysis
41	Industry analysis for Environmental Analysis
42	Meaning and definition of Internal analysis
43	Competitive and environmental analysis
44	To identify opportunities and treats for internal analysis
45	Assessing internal environmental for internal analysis
46	Functional approaches and value chain for internal analysis
47	Identifying critical successful factors for internal analysis
48	To identify the strength for internal analysis
49	To identify the weakness for internal analysis
50	SWOT audit for internal analysis
51	Core competence for internal analysis
52	Stakeholders expectations for internal analysis
53	Scenario lplanning for internal analysis
54	Industry analysis for internal analysis
55	Unit-III Strategy Formulation
56	Introduction to Strategy, Meaning & Concept
57	Generic Strategy & Grand Strategy

58	Strategies of Leading Indian Companies
59	Meaning of Diversification
60	The Role of Diversification
61	Limitation of Diversification
62	Means of Diversification
63	Forms of Diversification
64	Strategic Management for Small Organisation
65	Strategic Management for Large Organisation
66	Strategic Management for Multi Organisation
67	Strategic Management for Non Profit Organisation
68	Strategic Management for Multiple product and multiple market Organisation
69	Unit-IV Tools of Strategy Planning
70	Meaning of Strategy Planning, Significance of Strategy Planning
71	Objectives of Strategy Planning, Scope of Strategy Planning
72	Competitive cost dynamics, Experienced curve
73	BCG Approach, Cash Flow implications
74	Cycle approach to Strategy Planning
75	Business Portfolio balancing
76	Assessment of Economic Contribution of Strategy
77	Strategic Funds Programming
78	Evaluation of Strategy Planning
79	Pre Evaluation of Strategy Planning
80	Continues Evaluation of Strategy Planning
81	Post Evaluation of Strategy Planning
82	Advantages of Evaluation Process
83	Unit-V Strategy Implement & Control
84	Introduction to Strategy Implement, Meaning & Levels
85	Various approaches to Strategy Implement
86	Matching organization structure to Strategy Implement
87	7s Models
88	Strategy Control Process
89	Du ponts control model
90	Balanced score card
91	Poter's approach for globalization
92	Future of Strategic Management
93	Revision
94	Model Test
95	Last working Day

Course Outcomes

Learning Outcomes	COs of the course "<course name>"
CO1	environmental analysis and internal analysis of some general environment
CO2	Evaluation of Strategy Planning

CO3	7s Models
CO4	Strategy Control Process
CO5	Tools of Strategy Planning
	Experimental Learning
EL1	Du ponts control model
EL2	Balanced score card
EL3	Poter's approach for globalization
	Integrated Activity
IA1	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
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Course Name	BUSINESS ENVIRONMENT-KKCM24
Course Code	KKCM21
Class	I year (2016-2017)
Semester	Even
Staff Name	Dr.T.samson Joe Dhinakaran
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students to understand the changing environment around the business

Syllabus BUSINESS ENVIRONMENT-KKCM24

Unit I

Business environment – Meaning – Types of environment – Internal and external environment. Environment analysis and forecasting – Techniques for environmental analysis – Approaches to environmental analysis – Types of forecasting – Techniques for environmental forecasting – Benefits of environmental analysis – Limitation of environmental forecasting.

Unit II

Business and society – Business ethics and values – Culture and business. Corporate governance – Need and importance of corporate governance – Principles of good corporate governance – Corporate transparency – Corporate accountability – Recommendations of Birla committee. Industrial policy – Industries (Development and Regulation Act) – Industrial Licensing.

Unit III

Public sector – growth and performance – the new public sector policy – Organisation of public enterprises – government control over public enterprises. Pricing policy of public enterprises – private sector – joint sector – co-operative sector. Privatisation and disinvestment – Arguments against privatisation – Rengarajan committee on disinvestment – Privatisation in India. Industrial sickness nature and causes of industrial sickness- suggestions for exactation of sick units.

Unit IV

Globalisation of business – Stages of globalisation – Essential conditions of globalisation – Pros and cons of globalisation – WTO and India International investments – Types of foreign investments – Regulation of foreign investments – Foreign investments by Indian companies – Multinational corporations.

Unit V

Social responsibility of business – Social orientation of business – Responsibilities of business to different sections – Arguments for and against social movement – Social Audit.

Reference Books

1. Dr. C.B. Gupta, “Business Environment” Sultan Chand and Sons, New Delhi, 2011.

2. Francis Cherunilam, "Business Environment Text and cases" Himalaya Publishing House, Mumbai, 2011.
3. H.L.Ahuja, 'Economic Environment of Business', S.Chand, New Delhi, 2009.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit I -Business Environment
2-L2	Business Environment
3- L3	Meaning
4-L4	Types of environment
5-L5	Internal environment.
6-L6	External environment.
7-L7	Environment analysis and
8-L8	Forecasting
9-L9	Techniques for environmental analysis
10-P1	Approaches to environmental analysis
11-L10	Types of forecasting
12-L11	Techniques for environmental forecasting
13-L12	Benefits of environmental analysis
14-L13	Limitation of environmental forecasting.
15-L14	Business and society
16-L15	Business ethics and values
17-L16	Culture and business. Corporate governance
18-L17	Need and importance of corporate governance
19-L18	Principles of good corporate governance
20-L19	Corporate transparency
21-L20	Corporate accountability
22-L21	Recommendations of Birla committee.
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Industrial policy
25-L24	Industries (Development and Regulation Act)
26-IT-1	Internal Test-I
27-L25	Industrial Licensing.
28-L26	Industrial Licensing procedures
29-L27	Industrial Licensing procedures
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Public sector
32- L30	Growth and performance
33- L31	The new public sector policy
34-P2	College level meeting/Cell function

35- L32	Organisation of public enterprises
36- L33	Government control over public enterprises.
37- L34	Pricing policy of public enterprises
38- L35	Private sector
39- L36	Joint sector
40- L37	Co-operative sector.
41- L38	Privatisation and disinvestment
42- L39	Arguments against privatisation
43- L40	Rengarajan committee on disinvestment
44- L41	Privatisation in India.
45- L42	Industrial sickness nature and causes of industrial sickness
46- L43	Suggestions for exactation of sick units.
47- L44	Globalisation of business
48- L45	Stages of globalisation
49- L46	Essential conditions of globalisation
50- L47	Pros and cons of globalisation
51- P3	Department Seminar
52- L48	WTO and India International investments
53- L49	Types of foreign investments
54- L50	Regulation of foreign investments
55- L51	Foreign investments by Indian companies
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Multinational corporations.
58-L54	MNCs Advantages
59-IT-II	Internal Test-II
60- L55	MNCs Disadvantages
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	MNC limitations
63- L58	Debate for MNC s
64- L59	Debate for MNC s
65- L60	Social responsibility of business
66- L61	Social orientation of business
67- L62	Responsibilities of business to different sections
68- L63	Arguments for and against social movement
69- L64	Social Audit
70- L65	Social Audit Functions & Objectives
71- L66	Social Audit Need & Purpose
72- L67	Social Audit Benefits
73- L68	Social Audit Limitation
74-P4	College level meeting/ function
75- L69	Debate of LPG
76- L70	Revision
77- L71	Revision

78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<BUSINESS ENVIRONMENT-KKCM24 >”
CO1	Explanation of Internal environment.
CO2	Explanation of external environment.
CO3	Explanation of society
CO4	Arguments against privatisation –
CO5	Rengarajan committee on disinvestment –
CO6	Arguments for and against social movement –
CO7	– Types of foreign investments
CO8	– Regulation of foreign investments –
Experimental Learning	
EL1	WTO- Debate
EL2	MNC - Debate
EL3	Arguments against privatisation –
EL4	Rengarajan committee on disinvestment –

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	FINANCIAL MANAGEMENT-KKCM22
Course Code	KKCM22
Class	I year (2016-2017)
Semester	Even
Staff Name	Mrs.K.Nishanthini
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students acquainted with modern principles of financial management

Syllabus

FINANCIAL MANAGEMENT-KKCM22

UNIT- I Financial Management – Meaning – Nature and scope of finance – Objectives – Profit Vs Wealth maximization – Finance functions – Functions and role of Finance Manager – Time value of money.

UNIT –II Capital Budgeting – Investment decisions – NPV, IRR., ARR - Payback period – Profitability Index – NPV and IRR comparison- Capital rationing – Risk analysis – Time Value of money - Techniques.

UNIT –III Cost of Capital – Significance, Importance and concepts – Cost of Debt – Preference capital – Equity capital – Retained earnings – Combined cost of capital (Weighted) - Cost of equity – CAPM.

UNIT – IV Capital structure theories – Traditional and MM hypothesis – Determining capital structure in practice – Operating, financial and combined leverage – Measurement of Leverages – Effects of operating and financial leverage on profits – Significance of leverage.

UNIT-V Working capital Management – Meaning – Significance – Types of working capital – Estimation of Working capital requirements – Management of cash – Dividend policies – Issues in dividend decisions – Walter model – Gordon’s model – M.M hypothesis forms of dividend.

Books for reference:

1. Khan MY, Jain Pk, Financial Management; Tata McGraw Hill, New Delhi
2. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi
3. Pandey, I.M., Financial Management, Vikas Publishing house, Delhi
5. Tulsian.PC, Bharat Tulsian, Financial Management, S. Chand New Delhi 2010
6. P.Periasamy, Financial Management, Vijaay Nicole Imprints Pvt. Ltd.,2015

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Financial Management
2-L2	Meaning
3- L3	Nature
4-L4	Scope of finance
5-L5	Objectives
6-L6	Profit Vs Wealth maximization
7-L7	Finance functions
8-L8	Functions and role of Finance Manager
9-L9	Time value of money
10-P1	Time value of money
11-L10	Unit-II An overview of Capital Budgeting– Profitability Index –
12-L11	Meaning and definition of capital budgeting
13-L12	Investment decisions
14-L13	Net Present Value
15-L14	Simple problem
16-L15	Simple problem
17-L16	Internal Rate Return
18-L17	Simple problem
19-L18	Simple problem
20-L19	Average Rate of Return

21-L20	Simple problem
22-L21	Simple problem
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Payback period
25-L24	Simple problem
26-IT-1	Internal Test-I
27-L25	NPV and IRR comparison
28-L26	Capital rationing
29-L27	Risk analysis
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Time Value of money - Techniques
32- L30	Simple problem
33- L31	Simple problem
34-P2	College level meeting/Cell function
35- L32	Unit-III Cost of Capital
36- L33	Significance
37- L34	Importance and concepts
38- L35	Cost of Debt
39- L36	Preference capital
40- L37	Equity capital
41- L38	Retained earnings
42- L39	Combined cost of capital (Weighted)
43- L40	Cost of equity
44- L41	CAPM
45- L42	UNIT – IV
46- L43	Capital structure theories
47- L44	Traditional and
48- L45	MM hypothesis
49- L46	Determining capital structure in practice
50- L47	Operating, financial and combined leverage
51- P3	Department Seminar
52- L48	Measurement of Leverages
53- L49	Effects of operating and financial leverage on profits
54- L50	Significance of leverage
55- L51	Simple problem
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem
58-L54	Simple problem
59-IT-II	Internal Test-II
60- L55	Simple problem
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal

62- L57	UNIT-V
63- L58	Working capital Management
64- L59	Meaning
65- L60	Significance
66- L61	Types of working capital
67- L62	Estimation of Working capital requirements
68- L63	Management of cash
69- L64	Dividend policies
70- L65	Issues in dividend decisions
71- L66	Walter model
72- L67	Gordon's model
73- L68	M.M hypothesis forms of dividend.
74-P4	College level meeting/ function
75- L69	Simple problem
76- L70	Simple problem
77- L71	Simple problem
78- L72	Simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<FINANCIAL MANAGEMENT-KKCM22 >”
CO1	Explanation of financial management and management accounting
CO2	Profit Vs Wealth maximization
CO3	Finance functions
CO4	Types of working capital –
CO5	Estimation of Working capital requirements
CO6	Dividend policies –
CO7	Issues in dividend decisions –
CO8	Walter model –

CO9	Gordon's model –
Experimental Learning	
EL1	Dividend policies –
EL2	Issues in dividend decisions –
EL3	Walter model –
EL4	Gordon's model –
Integrated Activity	M.M hypothesis – Debate
IA1	Significance of test -Debate

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	LEGAL FRAMEWORK OF BUSINESS
Course Code	KKCM21
Class	I year (2016-2017)
Semester	Even
Staff Name	S.Dani Roman singh
Credits	5
L. Hours /P. Hours	6 / WK

Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course Objectives

- To create the knowledge of Legal perspective and its practices to improve the business.

Syllabus

LEGAL FRAMEWORK OF BUSINESS-KKCM21

Objective:

UNIT I

An overview of Indian Act , Factories Act-Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

UNIT II

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

UNIT III

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT IV

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT V

Consumer Protection Act – Consumer rights, Procedures for Consumer grievances redressal, Types of consumer Redressal Machineries and Forums – Competition Act 2002 – Cyber-crimes, IT Act 2000 and 2002, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

TEXT BOOKS

1. N.D. Kapoor, Elements of mercantile Law, Sultan Chand and Company, India, 2006.
2. P.K. Goel, Business Law for Managers, Biztantatara Publishers, India, 2008.
3. AkhileshwarPathack, Legal Aspects of Business, 4th Edition, Tata McGraw Hill, 2009.
4. Kapoor, N.D. “Elements of Mercantile laws”, Sultan Chand & Sons New Delhi, 1999
Maheshwari, S.N &Maheshwari, S.K “A Manual of Business Laws”, Himalaya Publishing House Bombay, 2003.

REFERENCES

1. P.P.S. Gogna, Mercantile Law, S.Chand& Co. Ltd., India, Fourth Edition, 2008.
2. Dr. Vinod, K.Singhania, Direct Taxes Planning and Management, 2008.
3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.
4. Balanchandran V., Legal Aspects of Business, Tata McGraw Hill, 2012.
5. Daniel Albuquerque, Legal Aspect of Business, Oxford, 2012.
6. Ravinder Kumar – Legal Aspect of Business – Cengage Learning, 2nd Edition – 2011.
7. K.C. Mishra and M.Bakshi, legal and Regulatory Aspects of Insurance, CENGAGE learning, Delhi, 2005.
8. Kenneth A.Abraham, Kenneth S. Abraham Insurance laws Regulation : Cases and Material, Foundation Press, 2005.
9. Corporate Laws – Taxman Publication.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Indian Act
2-L2	Factories Act-an over view
3- L3	Health of the employees
4-L4	Safety of the employees
5-L5	Welfare of the employees
6-L6	Employment of young person
7-L7	Payment of Wages Act
8-L8	Sale of Goods Act 1930
9-L9	Definition of the person under sale of goods act
10-P1	Meaning of the buyer
11-L10	Meaning of the seller
12-L11	Rights of the buyer
13-L12	Rights of the seller
14-L13	Industrial dispute act
15-L14	Duties of the buyer
16-L15	Duties of the seller
17-L16	Deliver of goods
18-L17	Caveat emptor
19-L18	Unit-II an overview of Provisions of Companies Act 2013 relating to Company
20-L19	Board of Directors under provisions of companies act 2013
21-L20	Administration under provisions of companies act 2013
22-L21	Manager under provisions of companies act 2013

23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Managing Director under provisions of companies act 2013
25-L24	Provisions relating to various types of meetings and their related items
26-IT-1	Internal Test-I
27-L25	Powers
28-L26	Duties
29-L27	Liabilities
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	of Directors – Corporate Governance
32- L30	Unit –III an over view of Foreign Exchange Management
33- L31	FEMA History
34-P2	College level meeting/Cell function
35- L32	Foreign Exchange Management Regulation Act1999, under
36- L33	Objective and definitions
37- L34	FEMA – Dealings in foreign exchange
38- L35	holding of foreign exchange etc.
39- L36	current account transactions, capital account transactions
40- L37	export of goods and service realization
41- L38	and repatriation of foreign exchange
42- L39	Exemptions authorized person–etc.
43- L40	Penalties
44- L41	Enforcement
45- L42	Compounding of offences
46- L43	Directorate of enforcement
47- L44	Appellate
48- L45	Tribunal
49- L46	Unit-IV An overview of Environmental Legislation Legal–I
50- L47	Environmental Legislation Legal–I Meaning
51- P3	Department Seminar
52- L48	Procedures
53- L49	Regulatory frame work –for obtaining various environment clearances
54- L50	Role and function of environments of environment tribunal
55- L51	Role and function of environments of environment tribunal
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Authority
58-L54	Appearance before Environment Tribunal / Authority
59-IT-II	Internal Test-II
60- L55	Environment Audit
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V An overviews of Consumer Protection Act
63- L58	Consumer rights

64- L59	Procedures for Consumer grievances redressal,
65- L60	Types of consumer Redressal Machinaries and Forums
66- L61	Forums
67- L62	Competition Act 2002
68- L63	Competition Act 2002
69- L64	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
70- L65	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
71- L66	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
72- L67	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
73- L68	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
74-P4	College level meeting/ function
75- L69	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
76- L70	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Legal framework>”
CO1	Payment of Wages Act
CO2	Sale of Goods Act 1930
CO3	Factories Act 1948
CO4	Industrial dispute Act 1949
CO5	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
CO6	, Introduction of IPR – Copy rights, Trade Marks, Patent Act.
CO7	Foreign Exchange Management Regulation Act1999, under —
CO8	FERA

CO9	
Experimental Learning	
EL1	Seminar classes were taken on Patent Act
EL2	Copy rights, ,
EL3	Trade Marks
EL4	
Integrated Activity	Debate on FERA and FEMA
IA1	Debate on Cyber crimes and laws
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	MODERN MARKETING MANAGEMNT
Course Code	KKCE21
Class	I year (2016-2017)
Semester	Even
Staff Name	1.Dr.J.Kamala Juliet 2. RSD.Arockia Mary
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The course intends to impart students with modern marketing management practices

Syllabus MODERN MARKETING MANAGEMNT-KKCE21

UNIT I: Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview. Issue and Developments in marketing; Social, ethical and legal aspects of marketing; Marketing of Services; International marketing; Green marketing; Cyber marketing; MLM-Relationship marketing and other developments in marketing.

UNIT II: Product Decisions: Concept of a product; Classification of products; major product decisions; product line and product mix; Branding; Packaging and labeling; Product life – cycle – strategic implications; New product development and consumer adoption process.

UNIT III: Marketing Research – Marketing Environment – Marketing Information System – Difference between Marketing Research and Marketing Information System .Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

UNIT IV: Distribution Channels and Physical Distribution Decisions; Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

UNIT V: Promotion Decisions: communication process; Promotion mix – advertising, personal selling, sales promotion publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales Promotion – tools and techniques.

Reference :

1. Kotler, Philip: Marketing Management – Analysis, planning, implementation and control, Prentice Hall New Delhi.(latest edition).
2. Marketing: A Managerial Introduction: J.C. Gandhi, McGraw Hill Publications, latest edition.
3. Majumdar, Ranauj; Product Management in India, Prentice hall, New Delhi. \
4. MC Carthym E. jenone and William D perreaultJr;Basic Marketing; Managerial approach, Richard D.irwn, Homewood , Illiois. Reprint.

5. Ramaswamy, V.S and Namakumari,S; Marketing management, Macmillan India, New Delhi.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Introduction
2-L2	Concept
3- L3	Nature, scope
4-L4	Importance of marketing
5-L5	Marketing concept and its evolution
6-L6	Marketing mix
7-L7	Strategic marketing planning
8-L8	SMP an overview.
9-L9	Issue and Developments in marketing
10-P1	Social Ethics
11-L10	Social Ethics,
12-L11	Ethical and legal aspects of marketing
13-L12	Marketing of Services
14-L13	International marketing
15-L14	Green marketing
16-L15	Cyber marketing
17-L16	MLM-Relationship marketing and
18-L17	Developments in marketing.
19-L18	Product Decisions:
20-L19	Concept of a product;
21-L20	Classification of products;
22-L21	Major product decisions;
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Product line and product mix
25-L24	Branding
26-IT-1	Internal Test-I
27-L25	Packaging and
28-L26	Labelling
29-L27	Product life – cycle
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Strategic implications
32- L30	New product development
33- L31	Consumer adoption process
34-P2	College level meeting/Cell function
35- L32	Marketing Research
36- L33	Marketing Environment
37- L34	Marketing Information System

38- L35	Difference between Marketing Research and Marketing Information System
39- L36	Pricing Decisions
40- L37	Factors affecting price determination
41- L38	Pricing policies and strategies
42- L39	Discounts and rebates
43- L40	Distribution Channels
44- L41	Physical Distribution Decisions
45- L42	Nature of Distribution
46- L43	Functions of Distribution
47- L44	Types of distribution channels
48- L45	Distribution channel intermediaries
49- L46	Channel management decisions
50- L47	Retailing and wholesaling.
51- P3	Department Seminar
52- L48	Promotion Decisions
53- L49	communication process
54- L50	Promotion mix
55- L51	Debate
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Advertising, Personal Selling
58-L54	Sales Promotion Publicity
59-IT-II	Internal Test-II
60- L55	Debate
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	and public relations; Determining advertising budget;
63- L58	Copy designing and its testing
64- L59	Media selection
65- L60	Advertising effectiveness;
66- L61	Sales Promotion
67- L62	Tools and techniques.
68- L63	Revision
69- L64	Revision
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins

80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<MODERN MARKETING MANAGEMNT- KKCE21>”
CO1	Marketing mix
CO2	Product life – cycle
CO3	Media selection;
CO4	Issue and Developments in marketing:
CO5	Promotion Decisions:
CO6	communication process;
CO7	Promotion mix –
Experimental Learning	
EL1	Demo class for a particular product Sales Promotion –
EL2	Application of Tools and techniques.
Integrated Activity	
IA1	Collaborated learning methods applied

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	QUANTITATIVE TECHNIQUES FOR DECISION MAKING
Course Code	KKCM23
Class	I year (2016-2017)
Semester	Even
Staff Name	Dr.G.Koil Samuel
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (24.01.2017, 24.02.2017 & 15.03.2017) Model Test-3 Hrs(05.04.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is to acquaint the students with the use of quantitative models in decision making.

Syllabus **QUANTITATIVE TECHNIQUES FOR DECISION MAKING-KKCM23**

UNIT I INTRODUCTION AND LINEAR PROGRAMMING:

Operations Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods : Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

UNIT II TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems-

Minimization and Maximization Problems, Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel's Approximation Method(VAM) - Optimality Tests - Modified Distribution method (MODI).

UNIT III ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

UNIT IV PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities.-Probability of completion of project- Determination of floats (total, free, independent)-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

UNIT V REPLACEMENT ANALYSIS AND SIMULATION

Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.-Replacement of items that fail suddenly -Monte-Carlo method of simulation.

Books for reference:

1. Operations Research - J.K. Sharma, Macmillan India Ltd.
2. Operations Research – V.K.Kapoor ,Sultan & Sons
3. Operational Research - An Introduction, Taha, H.A - Macmillan
4. Operations Research – Kanti Swarup, P.K. Gupta, Man Mohan, S. Chand
5. Operations Research-S.Gurusamy, Vijay Nicole Imprints Private Limited
6. Operations Research-R.Panneerselvam, Vijay Nicole Imprints Private Limited

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	INTRODUCTION AND LINEAR PROGRAMMING:
2-L2	Operations Research
3- L3	Quantitative Approach to Decision Making
4-L4	Nature and Significance of OR in Decision Making-Models in Operations Research
5-L5	Application Areas of Operation Research
6-L6	Linear Programming
7-L7	General Concepts
8-L8	Definitions
9-L9	Assumptions in Linear Programming
10-P1	Advantages in Linear Programming
11-L10	Limitations in Linear Programming
12-L11	Applications of Linear Programming
13-L12	Formulation of LP Problems

14-L13	Solution Methods
15-L14	Graphical method (maximization and minimization)
16-L15	Simplex method (maximization and minimization)(Big M Method)
17-L16	TRANSPORTATION
18-L17	Concept
19-L18	Formulation of Transportation Problem
20-L19	Balanced and
21-L20	Unbalanced Problems-
22-L21	Minimization and Maximization Problems,
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Finding IBFS
25-L24	Northwest Corner Rule(NWCR)
26-IT-1	Internal Test-I
27-L25	Least Cost Rule (LCR) and
28-L26	Vogel's Approximation Method(VAM)
29-L27	Optimality Tests
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Modified Distribution method (MODI).
32- L30	Concepts
33- L31	Mathematical Formulation of an Assignment Problem
34-P2	College level meeting/Cell function
35- L32	The Assignment Algorithm (Hungarian Assignment method)
36- L33	Balanced and Unbalanced Assignment Problems
37- L34	Minimization and Maximization Problems
38- L35	Restricted and Reserved routes / choice
39- L36	Travelling Salesman Problem as an Assignment Problem.
40- L37	PROJECT MANAGEMENT AND QUEUING MODELS
41- L38	Introduction
42- L39	Types of Networks
43- L40	CPM : Critical Path Method
44- L41	PERT
45- L42	Programme Evaluation Review Technique
46- L43	Basic differences between CPM and PERT
47- L44	Drawing a network
48- L45	Obtaining of Critical Pat
49- L46	Time estimates for activities.
50- L47	Probability of completion of project
51- P3	Department Seminar
52- L48	Determination of floats (total, free, independent)
53- L49	Queuing Models- Introduction, Concepts, Terminology
54- L50	General structure of queuing system
55- L51	Operating Characteristics of Queuing system
56-L52	Allotting portion for Internal Test-II

	Internal Test II begins
57-L53	Poisson-exponential single server model(finite population).
58-L54	Poisson-exponential single server model(finite population).Over view
59-IT-II	Internal Test-II
60- L55	Poisson-exponential single server model(finite population).Over view
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	REPLACEMENT ANALYSISAND SIMULATION
63- L58	Replacement of capital assets
64- L59	Discrete cases when time value of money is not considered and
65- L60	Time value of money is considered
66- L61	Replacement of items that fail suddenly
67- L62	Monte-Carlo method of simulation.
68- L63	Debate on PERT and CPM
69- L64	Debate on Operating Characteristics of Queuing system
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate
81- L75	Debate
82-IT-III	Internal Test-III
83- L76	Debate
84- L77	Test Paper distribution and result analysis
85- L78	Debate
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<QUANTITATIVE TECHNIQUES FOR DECISION MAKING-KKCM23>”
CO1	Explanation on Application Areas of Operation Research-

CO2	Explanation on Linear Programming
CO3	- Explanation on General Concepts –
CO4	Explanation on Least Cost Rule (LCR) and
CO5	Explanation on Vogel’s Approximation Method(VAM) –
CO6	Explanation on Optimality Tests –
CO7	Explanation on Modified Distribution method (MODI).
CO9	Monte Carlo method
Experimental Learning	
EL1	Solution Methods :
EL2	Graphical method (maximization and minimization)-
EL3	Seminar classes were taken by advanced learners to the slow learners

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	OFFICE AUTOMATION-KKCE11
Course Code	KKCE11
Class	I year (2016-2017)
Semester	Odd
Staff Name	Mr.R.Allwin Nirmal Singh
Credits	5
L. Hours /P. Hours	7 / WK
Total 105 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 19 = 95$; 16Hrs /unit)	

Course Objectives

The objective of the course is to make the students to learn modern methods of office automation through computer.

Syllabus

OFFICE AUTOMATION-KKCE11

UNIT-I

MS-Word 10

Meaning and definition capabilities of computers- block diagram generation of computers – types of computers – applying advanced formatting techniques- Page formatting-working with columns- constructing high quality tables-working with complex documents-mail merge-publishing online forms.

UNIT-II

MS-Excel

Creating Excel worksheets-entering and editing cell entries, working with numbers, changing worksheet layout, other formatting options-printing in Excel-using functions and reference- naming ranges-creating charts- using custom and special effects-using financial and statistical functions and reference –naming ranges – creating charts using custom and special effects – using financial and statistical functions – tracking and analysing , data with Excel- Auditing worksheets

UNIT-III

MS-Access

Objectives of Access Database-parts of Access window-starting Microsoft Access-creating a new database-creating a database through table wizard-creating table through Design window-Query-forms-Report.

UNIT-IV

MS-Power point

Creating power point presentation: creating a basic presentation-building presentation-modifying visual elements-formatting and checking text-adding objects-applying transitions-animation effects-preparing handout-taking the show on the road.

UNIT-V

Business Engineering and ERP

Business engineering-introduction-significance-principles-Enterprise Resource Planning (ERP)-introduction-evolution-integrated system approach-business benefits-ERP in business processes.

Text Books:

1. **Stephen L. Nelson**, “Office 2010,Computer Reference”, Tata McGraw Hill Publishing company Ltd.
2. **Sumner Mary**- “Enterprise Resource Planning”, Pearson Education, inc. I Edition 2012.

Reference Books:

1. **Gini Courter &AnnettelMaraquis**, “MS-Office 2010”,BPB Publishing.
2. **Alexis Leon**, ”Enterprise Resource Planning”, II Edition,Tata McGraw Hill Publishing company Ltd.2007.
3. **GargVinodkumar, Venkitakrishnan.N.K.**, “Enterprise Resource Planning- Concept and Practice”, II Edition, PHI Learning2009

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	MS-Word 10
2-L2	Meaning
3- L3	Definition capabilities of computers

4-L4	Block diagram
5-L5	Generation of computers
6-L6	Types of computers
7-L7	Applying advanced formatting techniques
8-L8	Page formatting
9-L9	Working with columns
10-P1	Constructing high quality tables
11-L10	Working with complex documents
12-L11	Mail merge
13-L12	Publishing online forms.
14-L13	Publishing online forms
15-L14	MS-Excel
16-L15	Creating Excel worksheets
17-L16	Entering and editing cell entries
18-L17	Working with numbers,
19-L18	Changing worksheet layout,
20-L19	Other formatting options
21-L20	Printing in Excel
22-L21	Printing in Excel
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	using functions and reference
25-L24	Naming ranges
26-IT-1	Internal Test-I
27-L25	Using functions and reference
28-L26	Naming ranges
29-L27	Creating charts
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Practical
32- L30	practical
33- L31	practical
34-P2	College level meeting/Cell function
35- L32	Using custom
36- L33	Special effects
37- L34	Using financial and statistical functions and reference
38- L35	Naming ranges
39- L36	Creating charts using custom and special effects
40- L37	Using financial and statistical functions
41- L38	Tracking and analysing ,
42- L39	Data with Excel
43- L40	Auditing worksheets
44- L41	UNIT-III MS-Access
45- L42	Objectives of Access Database
46- L43	Parts of Access window

47- L44	Starting Microsoft Access
48- L45	Creating a new database
49- L46	Creating a database through table wizard
50- L47	Creating table through Design window
51- P3	Department Seminar
52- L48	Query-forms-Report
53- L49	UNIT-IV MS-Power point
54- L50	Creating power point presentation:
55- L51	Creating a basic presentation
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Creating a basic presentation
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Revision
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Building presentation
63- L58	Modifying visual elements
64- L59	Formatting and checking text-adding objects
65- L60	Applying transitions
66- L61	Animation effects
67- L62	Preparing handout
68- L63	Taking the show on the road.
69- L64	UNIT-V Business Engineering and ERP
70- L65	Business engineering-
71- L66	Introduction
72- L67	Significance
73- L68	Principles
74-P4	College level meeting/ function
75- L69	Enterprise Resource Planning (ERP)
76- L70	Introduction
77- L71	Evolution
78- L72	Integrated system approach
79- L73	Allotting portion for Internal Test-III
80- L74	Business Benefits
81- L75	ERP in business processes.
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test

89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<OFFICE AUTOMATION-KKCE11>”
CO1	generation of computers –
CO2	types of computers
CO3	Auditing worksheets
CO4	-modifying visual elements-
CO5	formatting and checking text-adding objects-
CO6	applying transitions-
CO7	Business Engineering and ERP
CO8	business benefits-
CO9	ERP in business processes.
Experimental Learning	
EL1	Practical for MS word
EL2	Practical for MS Excel sheet
EL3	Practical for MS Power point
EL4	Practical for MS word Access

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Management Accounting
Course Code	KKCM11
Class	I year (2016-2017)
Semester	Odd
Staff Name	Mrs.K.Nishanthini
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is familiarising the management accounting practices used by management for effective administration

Syllabus

MANAGEMENT ACCOUNTING-KKCM11

Unit I Introduction and Financial statement Analysis

Management Accounting: Definition, Scope, Objectives, Functions, Advantages and Limitations - Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Tools of Management Accounting - Installation of Management Accounting system - Organisation for Management Accounting –Tools of financial statement analysis: comparative analysis, common size analysis, Trend analysis and Ratio analysis: computation of profitability, liquidity, long term solvency and efficiency ratios.

Unit II Funds Flow analysis and Cash Flow analysis

Funds Flow Analysis: Concept of fund - Procedure for preparation of Fund Flow Statement – Cash Flow Analysis: Procedure for preparation of Cash Flow Statement as per AS3 – Differences between Fund Flow Statement and Cash Flow Statement.

Unit III Marginal Costing and Break Even Analysis

Marginal Costing - Important concepts – Marginal costing and Absorption costing – Break Even Analysis – Cost Volume Profit Analysis – Managerial Applications of Marginal costing.

Unit IV Standard costing and Variance Analysis

Standard cost and Standard costing – Analysis of variances: Direct Material, Direct Labour, Overhead and Sales variances

Unit V Budgetary Control

Budget – Budgeting – Budgetary Control - Functional budgets: Sales, production, production cost, purchases, purchase cost and cash budget – Fixed and Flexible Budget – Master budget - Zero Base Budgeting.

References

1. Management Accounting, S.N.Maheshwari, Sultan Chand & Sons, New Delhi.
2. Management Accounting, Dalston L Cecil and Jenitra L Merwin, LearnTech Press, Trichy.
3. Management Accounting, ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Unit-I Introduction and Financial statement Analysis
2-L2	Management Accounting Introduction
3- L3	Management Accounting Definition
4-L4	Management Accounting Scope
5-L5	Management Accounting Objectives
6-L6	Management Accounting Functions
7-L7	Management Accounting Advantages and Limitations
8-L8	Management Accounting Vs. Financial Accounting
9-L9	Management Accounting Vs. Cost Accounting
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Tools of Management Accounting
12-L11	Installation of Management Accounting system
13-L12	Organisation for Management Accounting
14-L13	Tools of financial statement analysis
15-L14	Comparative Analysis
16-L15	Common Size Analysis,
17-L16	Trend analysis and Ratio analysis
18-L17	Computation Of Profitability
19-L18	Liquidity
20-L19	Long Term Solvency
21-L20	Efficiency Ratios
22-L21	Simple Problems
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple problems
25-L24	Work out the problems
26-IT-1	Internal Test-I
27-L25	Simple problems

28-L26	Work out the problems
29-L27	Simple problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit-II Funds Flow analysis and Cash Flow analysis
32- L30	Meaning and definition of Funds Flow analysis and Cash Flow analysis
33- L31	Funds Flow Analysis
34-P2	College level meeting/Cell function
35- L32	Concept of fund
36- L33	Procedure for preparation of Fund Flow Statement
37- L34	Cash Flow Analysis
38- L35	Procedure for preparation of Cash Flow Statement as per AS
39- L36	Differences between Fund Flow Statement and Cash Flow Statement.
40- L37	Unit-II Marginal Costing and Break Even Analysis
41- L38	Marginal Costing
42- L39	Important concepts
43- L40	Marginal costing
44- L41	Absorption costing
45- L42	Break Even Analysis
46- L43	Cost Volume Profit Analysis
47- L44	Managerial Applications of Marginal costing.
48- L45	Simple problems
49- L46	Work out the problems
50- L47	Simple problems
51- P3	Department Seminar
52- L48	Unit IV Standard costing and Variance Analysis
53- L49	Standard cost
54- L50	Standard costing
55- L51	Analysis of variances
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple work out
58-L54	Simple problems
59-IT-II	Internal Test-II
60- L55	Analysis of variances Simple problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Direct Material
63- L58	Direct Labour
64- L59	Overhead and
65- L60	Sales variances
66- L61	Simple problems
67- L62	Work out the problems
68- L63	Simple problems
69- L64	Department programme

70- L65	Budgetary Control
71- L66	Budget
72- L67	Budgeting
73- L68	Budgetary Control
74-P4	Functional budgets
75- L69	Production cost
76- L70	Purchases, Purchase Cost
77- L71	Cash Budget
78- L72	Fixed Budget
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Flexible Budget
81- L75	Flexible Budget
82-IT-III	Internal Test-III
83- L76	Zero Base Budgeting.
84- L77	Test Paper distribution and result analysis
85- L78	Master budget
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Management Accounting>”
CO1	Differentiate between management Accounting and Financial Accounting
CO2	Differentiate between management Accounting and cost Accounting
CO3	Differentiate between cost Accounting and Financial Accounting
CO4	Differentiate between fund flow and cash flow statement
CO5	Differentiate between statement and balancesheet
CO6	Differentiate budget and budgetary control
CO7	Differentiate marginal cost and standard cost
Experimental Learning	
EL1	Seminar classes taken for each unit
Integrated Activity	
IA1	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN(2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	ADVANCED BUSINESS STATISTICS
Course Code	KKCM12
Class	I year (2016-2017)
Semester	Odd
Staff Name	Dr.G.Koil samuel
Credits	5
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016) Model Test: 3 Hrs (17.10.2016) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is to acquaint students with important statistical techniques for managerial decision making .The emphasis will be on their applications to business and economic situations

Syllabus

ADVANCED BUSINESS STATISTICS-KKCM12

Unit I Probability Distribution: Theoretical Distribution - Binomial, Poisson, and Normal Distributions and their applications to business.

Unit II Statistical Inference: Test of Hypotheses: – Standard error and sampling Distribution - procedure for testing of Hypothesis- Two tailed and one tailed Test of Hypothesis – Assumptions of the Parametric data- Z test-One sample T Test-Independent Sample T test– Paired sample T Test - Analysis of Variance (ANOVA)

Unit III Non Parametric Tests: Chi-square tests-Sign tests-Kruskal-Wallis test- Mann Whitney U test-Rank correlation-problems only

Unit IV Statistical Decision Theory: Decision making Environments – Criteria for making decision under condition of risk and uncertainty- Expected value approach.

Unit V Statistical Quality Control: Control charts for variables and attributes-Acceptance sampling.

Books for Reference:

1. Statistical methods - S.P.Gupta
2. Fundamentals of Statistics- Gupta, S.C.,
3. Levin, R.I. and D.S. Rubin, *Statistics for Management*, Prentice-Hall of India.
4. Spiegel, M.R. *Theory and Problems of Statistics*, Schaum Publishing Company.
5. Aczel, Amir D., *Complete Business Statistics*, McGraw Hill, 1999.
6. Kazmeir Leonard J., Norval F. Pohl, *Basic Statistics for Business and Economics*,

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Probability Distribution:
2-L2	Theoretical Distribution
3- L3	Binomial
4-L4	Poisson
5-L5	Normal Distributions
6-L6	Applications to business.
7-L7	Simple problems
8-L8	Simple problems
9-L9	Simple problems
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Statistical Inference
12-L11	Test of Hypotheses
13-L12	Standard error
14-L13	Sampling Distribution
15-L14	Procedure for testing of Hypothesis
16-L15	Two tailed Test of Hypothesis
17-L16	One tailed Test of Hypothesis
18-L17	Assumptions of the Parametric data
19-L18	Z test-One sample

20-L19	T Test
21-L20	Independent Sample T test
22-L21	Paired sample T Test
23-L22	Analysis of Variance (ANOVA)
	Internal Test I begins
24-L23	Simple problems
25-L24	Simple problems
26-IT-1	Internal Test-I
27-L25	Simple problems
28-L26	Simple problems
29-L27	Simple problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Simple problems
32- L30	Simple problems
33- L31	Simple problems
34-P2	College level meeting/Cell function
35- L32	Non Parametric Tests
36- L33	Chi-square tests
37- L34	Sign tests
38- L35	Kruskal-Wallis test
39- L36	Mann Whitney
40- L37	U test-Rank
41- L38	Correlation-problems only
42- L39	Simple problems
43- L40	Simple problems
44- L41	Simple problems
45- L42	Simple problems
46- L43	Simple problems
47- L44	Simple problems
48- L45	Statistical Decision Theory:
49- L46	Decision making Environments
50- L47	Criteria for making decision under condition of risk and uncertainty
51- P3	Expected value approach.
52- L48	Department Seminar
53- L49	Simple problems
54- L50	Simple problems
55- L51	Simple problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problems
58-L54	Simple problems
59-IT-II	Internal Test-II
60- L55	Simple problems
61- L56	Test Paper distribution and result analysis

	Entering Internal Test-II Marks into University portal
62- L57	Statistical Quality Control:
63- L58	Control charts for variables
64- L59	Attributes
65- L60	Acceptance
66- L61	Sampling.
67- L62	Simple problems
68- L63	Simple problems
69- L64	Simple problems
70- L65	Simple problems
71- L66	Simple problems
72- L67	Simple problems
73- L68	Simple problems
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Business Statistics>”
CO1	To clarify the differences between large sample and small sample
CO2	Explain the methods of test
CO3	To clarify the differences between Parametric and non parametric test
CO4	To clear picture in ANOVA one way classification

CO5	Explain clearly in ANOVA two way classification
Experimental Learning	
EL1	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2016-2017)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR
Course Code	KKCM13
Class	I year (2016-2017)
Semester	Odd
Staff Name	Dr.D.Janis Bibiyana
Credits	5
L. Hours /P. Hours	6 / WK

Total 90 Hrs/Sem
 Internal Test: 3 Hrs (25.07.2016, 22.08.2016 & 03.10.2016)
 Model Test: 3 Hrs (17.10.2016)
 Dept. Meetings-2 Hrs
 College Meetings-2 Hrs
 Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course Objectives

- The objective of this course is to help students understand the conceptual frame work of management and organizational behaviour

Syllabus

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR-KKCM13

Unit-I Management- Definition- Functions of manager- Management function – Planning, organizing, Authority responsibility, Powers of delegation, Decentralization, Staffing directing, Co-ordinating, Control- nature, process and techniques.

Unit-II Organizational behaviour- evolution, Development, relationship between organization behavior and management, Attitudes, Perception, Learning, Personality, Transaction analysis Motivation- Meaning, concepts, Theories of motivation, Motivation and Morale communication process, forms of communication, barriers to communication

Unit III Group dynamics- Definition, importance, Types of groups, Group formation and development, Composition, Performance, Leadership- Styles, theories.

Unit IV Organizational change and development –Planned change- resistance to change and managing change. Organizational development (OD) meaning, objectives, models and OD interventionism –organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.

Unit-V Quality of working life (QWL)- Evolution and development of constituents of Quality of work life QWL in Indian context International organizational behavior- cultural differences and similarities, individual behaviour in International organization- Group behaviour- Organisation characteristics- organization change and managerial career.

Reference books

- Stephens P.Robbins- Organisational Behaviour, Prentice Hall 1997.
- Organizational Behavior- Aswathappa- Himalaya Publishing House.
- Organizational Behavior- John W.Navstrom and Keith Davis.Tata McGraw Hill.
- Understanding Organizational Behavior- UdaiPareek- Oxford University Press
- Organisational Behaviour Text and cases, Avinash.K.Chitale,et.al.,PHI Learning Private Limited

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Unit-I Management Concept
2-L2	Management
3- L3	Definition

4-L4	Functions of manager
5-L5	Management function
6-L6	Planning
7-L7	organizing
8-L8	Authority responsibility
9-L9	Powers of delegation
10-P1	Decentralization
11-L10	Welcoming of First year and Inauguration of Association
12-L11	Staffing directing
13-L12	Co-ordinating
14-L13	Control
15-L14	Nature
16-L15	Process
17-L16	Techniques
18-L17	Unit-II Organisational behaviour
19-L18	Organizational behaviour- Meaning
20-L19	Evolution
21-L20	Development
22-L21	Relationship between organization behavior and management
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Management
25-L24	Attitudes
26-IT-1	Internal Test-I
27-L25	Perception
28-L26	Learning
29-L27	Personality
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Transaction analysis Motivation
32- L30	Meaning,
33- L31	Concepts
34-P2	College level meeting/Cell function
35- L32	Theories of motivation
36- L33	Motivation
37- L34	Morale communication process
38- L35	Farms of communication
39- L36	barriers to communication
40- L37	Unit III Group dynamics
41- L38	Group dynamics- Meaning
42- L39	Definition
43- L40	importance
44- L41	Types of groups
45- L42	Group formation and development,
46- L43	Composition, Performance, Leadership, Styles, theories

47- L44	Unit IV
48- L45	Organizational change and development
49- L46	Planned change
50- L47	Resistance to change and
51- P3	Managing change
52- L48	Organizational development (OD)
53- L49	Organizational development meaning
54- L50	Organizational development objectives
55- L51	Organizational development models
56-L52	OD interventionism
	Organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.
57-L53	Over view of organisational change
58-L54	Overview of management change
59-IT-II	Internal Test-II
60- L55	Revision of first four chapters
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V - Quality work life
63- L58	Quality of working life (QWL)
64- L59	Evolution
65- L60	and development of constituents of Quality of work life
66- L61	QWL in Indian context International organizational behaviour
67- L62	Cultural differences a
68- L63	Similarities
69- L64	Individual behaviour in International organization
70- L65	Group behaviour
71- L66	Organisation characteristics
72- L67	Organization change and
73- L68	Managerial career
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Seminar for Students
84- L77	Test Paper distribution and result analysis
85- L78	Seminar for Students
	Entering Internal Test-III Marks into University portal
86- L79	Model Test

87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR-KKCM13
CO1	Authority responsibility,
CO2	Powers of delegation,
CO3	Decentralization,
CO4	relationship between organization behavior and
CO5	OD interventionism –
CO6	Organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.
CO7	Quality of working life (QWL)-
CO8	Evolution
CO9	and development of constituents of Quality of work life
Experimental Learning	
EL1	Debate on individual behaviour in International organization-
EL2	Debate on Group behaviour-
EL3	Debate on Organisation characteristics-
Integrated Activity	Seminar classes were taken by advanced learner to the slow learner

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Entrepreneurship Development
Course Code	PKCE21
Class	I year (2017-2018)
Semester	Even
Staff Name	RSD.Arockia Mary
Credits	3
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

- 1. To create awareness to new entrepreneurship**
- 2. To develop innovative entrepreneurs**

Syllabus

Unit – I

Entrepreneur – Meaning - Types of Entrepreneurs – Characteristics – Factors affecting Entrepreneurial growth – Knowledge and skills of Entrepreneur's – Functions of Entrepreneurs.

Unit – II

Entrepreneurial motivation – Need – Objective – Achievement of motivation training – Self Rating – Stress Management – Entrepreneurship development programme.

Unit – III

Micro, small and medium Enterprises – Definition – Characteristics – Objectives – Advantages and disadvantages – Importance – Problems of Micro, small and medium (MSM) enterprises – Steps involved in starting up a business.

Unit – IV

Finance and Accounting – Need – Source of Finance, Term loans – Capital structure – Financial Institutions – Taxation.

Unit – V

Women Entrepreneur – Concept – Reasons for the slow growth in India – Problems of women Entrepreneurs – Measures for the development of women Entrepreneurs in India – Sickness of small business – Concept - Consequence - Connective measures.

Reference Books

1. S.S.Kanka: Entrepreneurial Development, Sultan Chand.
2. C.B. Gupta & N.P.Sreenivasan : Entrepreneurial Development, Sultan Chand.
3. Prasanna Chandra: Project Planning, Analysis, Selection, Implementation and Review, Tata McGraw Hill.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on
1-L1	Entrepreneurial motivation
2-L2	Need
3- L3	Objective
4-L4	Achievement of motivation training
5-L5	Self Rating
6-L6	Stress Management
7-L7	Entrepreneurship development programme
8- P1	Entrepreneurship development in India
9- L8	Micro, small and medium Enterprises
10- L9	Definition
11-L10	Characteristics
12-L11	Objectives
13-L12	Advantages and disadvantages
14-L13	Importance
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Problems of Micro
17-IT-1	Internal Test-I
18-L16	Small and medium (MSM) enterprises
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Steps involved in starting up a business.
21- L19	EDP Finance
22- P2	College level meeting/Cell function
23-L20	Finance and Accounting
24-L21	Need
25-L22	Source of Finance
26-L23	Term loans
27-L24	Capital structure
28-L25	Financial Institutions
29-L26	Taxation
30-L27	Women Entrepreneur
31-L28	Empowerment of Women Entrepreneur
32-L29	Need of Women Entrepreneur
33-L30	Women Entrepreneur and Society
34- P3	Department Seminar

35-L31	Sickness of small business
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Needs of small business
38- IT-II	Internal Test-II
39-L34	Concept of Small business
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Government support for small business
42- L37	Role of DIC
43- L38	Scheme of DIC
44- P4	College level meeting/ function
45-L39	Sickness of small business
46-L40	Concept
47-L41	Consequence
48-L42	Connective measures.
49-L43	Small Business and Economic Growth
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Debate on Women Entrepreneur
52- L46	Debate on MSME vs MNCs
53-IT-III	Internal Test-III
54-L47	Debate on Role of Government Scheme for Entrepreneurship
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Entrepreneurship Development >”
	CO1 Stress Management
	CO2 Entrepreneurship development programme.
	CO3 – Problems of Micro,
	CO4 Role of Government Scheme for Entrepreneurship
	CO5 small and medium (MSM) enterprises
	CO6 Empowerment of Women Entrepreneur
	CO7 Need of Women Entrepreneur
	CO8 Women Entrepreneur and Society
	CO9 Government support for small business

Experimental Learning	
EL1	Role of DIC
EL2	Scheme of DIC
EL3	Debate on Women Entrepreneur
EL4	Debate on MSME vs MNCs

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	FINANCIAL MANAGEMENT-
Course Code	PKCM21
Class	I year (2017-2018)
Semester	EVEN
Staff Name	Mrs.K.Nishanthini
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students acquainted with modern principles of financial management

Syllabus

FINANCIAL MANAGEMENT-PKCM22

Objective:

The objective of the course is to make the students acquainted with modern principles of financial management.

UNIT- I

Financial Management – Meaning – Nature and scope of finance – Objectives – Profit Vs Wealth maximization – Finance functions – Functions and role of Finance Manager – Time value of money.

UNIT –II

Capital Budgeting – Investment decisions – NPV, IRR., ARR - Payback period – Profitability Index – NPV and IRR comparison- Capital rationing – Risk analysis – Time Value of money - Techniques.

UNIT –III

Cost of Capital – Significance, Importance and concepts – Cost of Debt – Preference capital – Equity capital – Retained earnings – Combined cost of capital (Weighted) - Cost of equity – CAPM.

UNIT – IV

Capital structure theories – Traditional and MM hypothesis – Determining capital structure in practice – Operating, financial and combined leverage – Measurement of Leverages – Effects of operating and financial leverage on profits – Significance of leverage.

UNIT-V

Working capital Management – Meaning – Significance – Types of working capital – Estimation of Working capital requirements – Management of cash – Dividend policies – Issues in dividend decisions – Walter model – Gordon’s model – M.M hypothesis forms of dividend.

Books for reference:

1. Khan MY, Jain Pk, Financial Management; Tata McGraw Hill, New Delhi
2. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi
3. Pandy, I.M., Financial Management, Vikas Publishing house, Delhi
4. Maheswari S.N. Financial Management: Principles and Practice, Sultan Chand and sons, New Delhi, 2013
5. Tulsian.PC, Bharat Tulsian, Financial Management, S. Chand New Delhi 2010
6. P.Periasamy, Financial Management, Vijaay Nicole Imprints Pvt. Ltd.,2015

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Financial Management
2-L2	Meaning
3- L3	Nature
4-L4	Scope of finance
5-L5	Objectives
6-L6	Profit Vs Wealth maximization
7-L7	Finance functions
8-L8	Functions and role of Finance Manager
9-L9	Time value of money
10-P1	Time value of money
11-L10	Unit-II An overview of Capital Budgeting – Profitability Index
12-L11	Meaning and definition of capital budgeting
13-L12	Investment decisions
14-L13	Net Present Value
15-L14	Simple problem
16-L15	Simple problem
17-L16	Internal Rate Return
18-L17	Simple problem
19-L18	Simple problem
20-L19	Average Rate of Return

21-L20	Simple problem
22-L21	Simple problem
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Payback period
25-L24	Simple problem
26-IT-1	Internal Test-I
27-L25	NPV and IRR comparison
28-L26	Capital rationing
29-L27	Risk analysis
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Time Value of money - Techniques
32- L30	Simple problem
33- L31	Simple problem
34-P2	College level meeting/Cell function
35- L32	Unit-III Cost of Capital.
36- L33	Significance,
37- L34	Importance and concepts
38- L35	Cost of Debt
39- L36	Preference capital
40- L37	Equity capital
41- L38	Retained earnings
42- L39	Combined cost of capital (Weighted)
43- L40	Cost of equity
44- L41	CAPM.
45- L42	UNIT – IV
46- L43	Capital structure theories
47- L44	Traditional and
48- L45	MM hypothesis
49- L46	Determining capital structure in practice
50- L47	Operating, financial and combined leverage
51- P3	Department Seminar
52- L48	Measurement of Leverages
53- L49	Effects of operating and financial leverage on profits
54- L50	Significance of leverage.
55- L51	Simple problem
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem
58-L54	Simple problem
59-IT-II	Internal Test-II
60- L55	Simple problem
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal

62- L57	UNIT-V
63- L58	Working capital Management
64- L59	Meaning
65- L60	Significance
66- L61	Types of working capital
67- L62	Estimation of Working capital requirements
68- L63	Management of cash
69- L64	Dividend policies
70- L65	Issues in dividend decisions
71- L66	Walter model
72- L67	Gordon's model
73- L68	M.M hypothesis forms of dividend.
74-P4	College level meeting/ function
75- L69	Simple problem
76- L70	Simple problem
77- L71	Simple problem
78- L72	Simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<FINANCIAL MANAGEMENT-PKCM22 >”
CO1	Explanation of financial management and management accounting
CO2	Profit Vs Wealth maximization
CO3	Finance functions
CO4	Types of working capital –
CO5	Estimation of Working capital requirements
CO6	Dividend policies –
CO7	Issues in dividend decisions –
CO8	Walter model –

	CO9	Gordon's model –
Experimental Learning		
	EL1	Dividend policies –
	EL2	Issues in dividend decisions –
	EL3	Walter model –
	EL4	Gordon's model –
Integrated Activity		M.M hypothesis – Debate
	IA1	Significance of test -Debate

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	QUANTITATIVE TECHNIQUES FOR DECISION MAKING
Course Code	PKCM22
Class	I year (2017-2018)
Semester	Even
Staff Name	Dr. G. Koil Samuel
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is to acquaint the students with the use of quantitative models in decision making.

Syllabus-QUANTITATIVE TECHNIQUES FOR DECISION MAKING-PKCM22

UNIT I INTRODUCTION AND LINEAR PROGRAMMING:

Operations Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods : Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

UNIT II TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems- Minimization and Maximization Problems, Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel’s Approximation Method(VAM) - Optimality Tests - Modified Distribution method (MODI).

UNIT III ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

UNIT IV PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities.-Probability of completion of project- Determination of floats (total, free, independent)-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

UNIT V REPLACEMENT ANALYSIS AND SIMULATION

Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.-Replacement of items that fail suddenly -Monte-Carlo method of simulation.

Books for reference:

1. Operations Research - J.K. Sharma, Macmillan India Ltd.
2. Operations Research – V.K.Kapoor ,Sultan & Sons
3. Operational Research - An Introduction, Taha, H.A - Macmillan
4. Operations Research – Kanti Swarup, P.K. Gupta, Man Mohan, S. Chand
5. Operations Research-S.Gurusamy, Vijay Nicole Imprints Private Limited
6. Operations Research-R.Panneerselvam, Vijay Nicole Imprints Private Limited

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Introduction and Linear Programming
2-L2	Operations Research
3- L3	Quantitative Approach to Decision Making
4-L4	Nature and Significance of OR in Decision Making-Models in Operations Research
5-L5	Application Areas of Operation Research
6-L6	Linear Programming
7-L7	General Concepts
8-L8	Definitions
9-L9	Assumptions in Linear Programming
10-P1	Advantages in Linear Programming
11-L10	Limitations in Linear Programming
12-L11	Applications of Linear Programming

13-L12	Formulation of LP Problems
14-L13	Solution Methods
15-L14	Graphical method (maximization and minimization)-
16-L15	Simplex method (maximization and minimization (Big M Method)).
17-L16	TRANSPORTATION
18-L17	Concepts
19-L18	Formulation of Transportation Problem
20-L19	Balanced
21-L20	Unbalanced Problems
22-L21	Minimization and Maximization Problems,
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Finding IBFS
25-L24	Northwest Corner Rule(NWCR)
26-IT-1	Internal Test-I
27-L25	Least Cost Rule (LCR)
28-L26	Vogel's Approximation Method(VAM)
29-L27	Optimality Tests
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Modified Distribution method (MODI).
32- L30	Concepts
33- L31	Mathematical Formulation of an Assignment Problem
34-P2	College level meeting/Cell function
35- L32	The Assignment Algorithm (Hungarian Assignment method)
36- L33	Balanced and Unbalanced Assignment Problems
37- L34	Minimization and Maximization Problems
38- L35	Restricted and Reserved routes / choice
39- L36	Travelling Salesman Problem as an Assignment Problem.
40- L37	PROJECT MANAGEMENT AND QUEUING MODELS
41- L38	Introduction
42- L39	Types of Networks
43- L40	CPM : Critical Path Method
44- L41	PERT
45- L42	Programme Evaluation Review Technique
46- L43	Basic differences between CPM and PERT
47- L44	Drawing a network
48- L45	Obtaining of Critical Path
49- L46	Time estimates for activities.
50- L47	Probability of completion of project-
51- P3	Department Seminar
52- L48	Determination of floats (total, free, independent)
53- L49	Queuing Models- Introduction, Concepts, Terminology
54- L50	General structure of queuing system
55- L51	Operating Characteristics of Queuing system

56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Poisson-exponential single server model (finite population).
58-L54	Over view
59-IT-II	Internal Test-II
60- L55	Over view
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	REPLACEMENT ANALYSIS AND SIMULATION
63- L58	Replacement of capital assets
64- L59	Discrete cases when time value of money is not considered and
65- L60	Time value of money is considered.
66- L61	Replacement of items that fail suddenly
67- L62	Monte-Carlo method of simulation.
68- L63	Debate on PERT and CPM
69- L64	Debate on Operating Characteristics of Queuing system
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate
81- L75	Debate
82-IT-III	Internal Test-III
83- L76	Debate
84- L77	Test Paper distribution and result analysis
85- L78	Debate
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<QUANTITATIVE TECHNIQUES FOR DECISION MAKING-PKCM23
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CO1	Explanation on Application Areas of Operation Research-
CO2	Explanation on Linear Programming
CO3	- Explanation on General Concepts –
CO4	Explanation on Least Cost Rule (LCR) and
CO5	Explanation on Vogel’s Approximation Method(VAM) –
CO6	Explanation on Optimality Tests –
CO7	Explanation on Modified Distribution method (MODI).
CO8	
CO9	Monte Carlo method
Experimental Learning	simulation techniques
EL1	Solution Methods :
EL2	Graphical method (maximization and minimization)-
EL3	Seminar classes were taken by advanced learners to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2017-2018

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	LEGAL FRAMEWORK OF BUSINESS-
Course Code	KKCM21
Class	I year (2017-2018)
Semester	Even
Staff Name	Mrs.K.Jasmine Thangamani
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To create the knowledge of Legal perspective and its practices to improve the business.
-

Syllabus **LEGAL FRAMEWORK OF BUSINESS-PKCM21**

UNIT I

An overview of Indian Act , Factories Act-Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

UNIT II

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

UNIT III

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT IV

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT V

Consumer Protection Act – Consumer rights, Procedures for Consumer grievances redressal, Types of consumer Redressal Machineries and Forums – Competition Act 2002 – Cyber-crimes, IT Act 2000 and 2002, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

TEXT BOOKS

1. N.D. Kapoor, Elements of mercantile Law, Sultan Chand and Company, India, 2006.
2. P.K. Goel, Business Law for Managers, Biztantatara Publishers, India, 2008.
3. AkhileshwarPathack, Legal Aspects of Business, 4th Edition, Tata McGraw Hill, 2009.
4. Kapoor, N.D. “Elements of Mercantile laws”, Sultan Chand & Sons New Delhi, 1999 Maheshwari, S.N &Maheshwari, S.K “A Manual of Business Laws”, Himalaya Publishing House Bombay, 2003.

REFERENCES

1. P.P.S. Gogna, Mercantile Law, S.Chand& Co. Ltd., India, Fourth Edition, 2008.
2. Dr.Vinod, K.Singhania, Direct Taxes Planning and Management, 2008.
3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 18.06.2018
1-L1	Unit-I An overview of Indian Act
2-L2	Factories Act-AN OVER view

3- L3	Health of the employees
4-L4	Safety of the employees
5-L5	Welfare of the employees
6-L6	Employment of young person
7-L7	Payment of Wages Act
8-L8	Sale of Goods Act 1930
9-L9	Definition of the person under sale of goods act
10-P1	Meaning of the buyer
11-L10	Meaning of the seller
12-L11	Rights of the buyer
13-L12	Rights of the seller
14-L13	Industrial dispute act
15-L14	Duties of the buyer
16-L15	Duties of the seller
17-L16	Deliver of goods
18-L17	Caveat emptor
19-L18	Unit-II an overview of Provisions of Companies Act 2013 relating to Company
20-L19	Board of Directors under provisions of companies act 2013
21-L20	Administration under provisions of companies act 2013
22-L21	Manager under provisions of companies act 2013
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Managing Director under provisions of companies act 2013
25-L24	Provisions relating to various types of meetings and their related items
26-IT-1	Internal Test-I
27-L25	Powers
28-L26	Duties
29-L27	Liabilities
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Directors – Corporate Governance
32- L30	Unit –III an over view of foreign exchange management
33- L31	FEMA
34-P2	College level meeting/Cell function
35- L32	Foreign Exchange Management Regulation Act1999
36- L33	Objective and definitions
37- L34	FEMA – Dealings in foreign exchange
38- L35	holding of foreign exchange etc.
39- L36	current account transactions, capital account transactions
40- L37	export of goods and service realization
41- L38	and repatriation of foreign exchange
42- L39	Exemptions authorized person–etc.
43- L40	Penalties
44- L41	Enforcement
45- L42	Compounding of offences

46- L43	Directorate of enforcement
47- L44	Appellate
48- L45	Tribunal
49- L46	Unit-IV An overview of Environmental Legislation Legal-1 /
50- L47	Procedures
51- P3	Department Seminar
52- L48	Procedures
53- L49	Regulatory frame work –for obtaining various environment clearances
54- L50	Role and function of Environments of Environment Tribunal
55- L51	Role and function of Environments of Environment Tribunal
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Authority
58-L54	Appearance before Environment Tribunal / Authority
59-IT-II	Internal Test-II
60- L55	Environment Audit.
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V An overviews of Consumer Protection Act
63- L58	Consumer rights
64- L59	Procedures for Consumer grievances redressal,
65- L60	Types of consumer Redressal Machinaries
66- L61	Forums
67- L62	Competition Act 2002
68- L63	Competition Act 2002
69- L64	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
70- L65	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
71- L66	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
72- L67	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
73- L68	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
74-P4	College level meeting/ function
75- L69	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
76- L70	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test

87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<LEGAL FRAMEWORK OF BUSINESS-PKCM21>”
CO1	Payment of Wages Act
CO2	Sale of Goods Act 1930
CO3	Factories Act 1948
CO4	Industrial dispute Act 1949
CO5	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
CO6	, Introduction of IPR – Copy rights, Trade Marks, Patent Act.
CO7	Foreign Exchange Management Regulation Act1999, under —
CO8	FERA
CO9	
Experimental Learning	
EL1	Seminar classes were taken on Patent Act
EL2	Copy rights, ,
EL3	Trade Marks
EL4	
Integrated Activity	Debate on FERA and FEMA
IA1	Debate on Cyber crimes and laws
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	BUSINESS ENVIRONMENT
Course Code	PKCM24
Class	I year (2017-2018)
Semester	Even

Staff Name	Dr.S.Dani Roamn Singh
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students to understand the changing environment around the business

Syllabus BUSINESS ENVIRONMENT-PKCM24.

Unit I

Business environment – Meaning – Types of environment – Internal and external environment. Environment analysis and forecasting – Techniques for environmental analysis – Approaches to environmental analysis – Types of forecasting – Techniques for environmental forecasting – Benefits of environmental analysis – Limitation of environmental forecasting.

Unit II

Business and society – Business ethics and values – Culture and business. Corporate governance – Need and importance of corporate governance – Principles of good corporate governance – Corporate transparency – Corporate accountability – Recommendations of Birla committee. Industrial policy – Industries (Development and Regulation Act) – Industrial Licensing.

Unit III

Public sector – growth and performance – the new public sector policy – Organisation of public enterprises – government control over public enterprises. Pricing policy of public enterprises – private sector – joint sector – co-operative sector. Privatisation and disinvestment – Arguments against privatisation – Rengarajan committee on disinvestment – Privatisation in India. Industrial sickness nature and causes of industrial sickness- suggestions for exactation of sick units.

Unit IV

Globalisation of business – Stages of globalisation – Essential conditions of globalisation – Pros and cons of globalisation – WTO and India International investments – Types of foreign investments – Regulation of foreign investments – Foreign investments by Indian companies – Multinational corporations.

Unit V

Social responsibility of business – Social orientation of business – Responsibilities of business to different sections – Arguments for and against social movement – Social Audit.

Reference Books

1. Dr. C.B. Gupta, “Business Environment” Sultan Chand and Sons, New Delhi, 2011.
2. Francis Cherunilam, “Business Environment Text and cases” Himalaya Publishing House, Mumbai, 2011.
3. H.L.Ahuja, ‘Economic Environment of Business’, S.Chand, New Delhi, 2009.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit I -Business Environment
2-L2	Business environment
3- L3	Meaning
4-L4	Types of environment
5-L5	Internal environment.
6-L6	External environment.
7-L7	Environment analysis and
8-L8	Forecasting
9-L9	Techniques for environmental analysis
10-P1	Approaches to environmental analysis
11-L10	Types of forecasting
12-L11	Techniques for environmental forecasting
13-L12	Benefits of environmental analysis
14-L13	Limitation of environmental forecasting.
15-L14	Business and society
16-L15	Business ethics and values
17-L16	Culture and business. Corporate governance
18-L17	Need and importance of corporate governance
19-L18	Principles of good corporate governance
20-L19	Corporate transparency
21-L20	Corporate accountability
22-L21	Recommendations of Birla committee
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Industrial policy
25-L24	Industries (Development and Regulation Act)
26-IT-1	Internal Test-I
27-L25	Industrial Licensing.
28-L26	Industrial Licensing Procedures
29-L27	Industrial Licensing Procedures
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Public sector
32- L30	Growth and performance
33- L31	The new public sector policy
34-P2	College level meeting/Cell function
35- L32	Organisation of public enterprises
36- L33	Government control over public enterprises
37- L34	Pricing policy of public enterprises
38- L35	Private sector
39- L36	Joint sector
40- L37	Co-operative sector

41- L38	Privatisation and disinvestment
42- L39	Arguments against privatisation
43- L40	Rengarajan committee on disinvestment
44- L41	Privatisation in India
45- L42	Industrial sickness nature and causes of industrial sickness
46- L43	Suggestions for exaltation of sick units
47- L44	Globalisation of business
48- L45	Stages of globalisation
49- L46	Essential conditions of globalisation
50- L47	Pros and cons of globalisation
51- P3	Department Seminar
52- L48	WTO and India International investments
53- L49	Types of foreign investments
54- L50	Regulation of foreign investments
55- L51	Foreign investments by Indian companies
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Multinational corporations.
58-L54	MNCs Advantages
59-IT-II	Internal Test-II
60- L55	MNCs Disadvantages
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Social responsibility of business
63- L58	Social responsibility of business for Employees
64- L59	Social responsibility of business for Government
65- L60	Social responsibility of business for Public
66- L61	Social orientation of business
67- L62	Responsibilities of business to different sections
68- L63	Arguments for and against social movement
69- L64	Social Audit
70- L65	Social Audit Functions & Objectives
71- L66	Social Audit Need & Purpose
72- L67	Social Audit Benefits
73- L68	Social Audit Limitation
74-P4	College level meeting/ function
75- L69	Debate & Seminar
76- L70	Debate & Seminar
77- L71	Debate & Seminar
78- L72	Debate & Seminar
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III

83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<BUSINESS ENVIRONMENT-
CO1	Explanation of Internal environment.
CO2	Explanation of external environment.
CO3	Explanation of society
CO4	Arguments against privatisation –
CO5	Rengarajan committee on disinvestment –
CO6	Arguments for and against social movement –
CO7	– Types of foreign investments
CO8	– Regulation of foreign investments –
Experimental Learning	
EL1	WTO- Debate
EL2	MNC - Debate
EL3	Arguments against privatisation –
EL4	Rengarajan committee on disinvestment –

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Retail Management
Course Code	PKCM25
Class	First Year (2017-2018)
Semester	Even
Staff Name	Mr.R.AllwinNirmal Singh
Credits	4
Hours Per Week	4/wk
Total :60 Hrs/Semester Internal Test-3 Hrs (22.01.2018, 26.02.2018 & 01.04.2018) Model Test-3 Hrs (05.04.2018) Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 50 Hours (5 Units X10 Hrs per Unit =50Hrs)	

Course objectives:

1. The objective of the course is familiarizing the retail management in marketing strategy among the students.

Syllabus Retail Management

Unit – I

Introduction: – Meaning – Concepts – Formats of Retailing – Functions – Importance – Retail trends in India.

Unit – II

Retail Merchandising: - Basics of Retail Merchandising – Process –Methods – Retail Merchandise Mix – Merchandise buying – Analysing – Merchandise Performance.

Unit – III

Retail location strategy: - Importance of location decisions – Retail Franchising – Types of Retail location and site locations – Determining Factors – Retail location theories – Strategic Retail Planning Process.

Unit – IV

Retail Market Segmentation: - Market segmentation – Benefits of market segmentation – Segmenting, targeting and positioning – Criteria for effective market segmentation – Dimensions of segmentation.

Unit – V

Retail store Operation: - Elements of Retail store – Operations – Management of Retail outlet – Role of centralized retailers – Operations master schedule (OMS) – Store Maintenance.

Reference Books

1. Dr.Harjit Singh, “Retail management” A Global Perspective Text and Cases , “Sultan Chand Publications.
- 2.”Chetan Bajaj”, RajnishTuli and Nidhi V Srivastva. “Retail Management” Oxford University Press.
3. Gibson.G.Vedamani, “Retail Management – Functional and Practices, “JaicoPublishin.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin
2	Unit-I Introduction to Retail Management
3	Definition and meaning of retail management
4	Concepts, Nature & Classifications of Retail Management
5	Retail Industry in India
6	Characteristics of Retail Management
7	Function of Retail Management
8	Importance of Retail Management
9	Categories of retailers
10	Channels of retailing
11	Channels of retailing in India
12	Channels of retailing in Abroad
13	Franchise of retailing
14	Multilevel Marketing
15	Retailing in Recent years
16	Unit – II Introduction to Retail Customer
17	Consumer Behavior Meaning Types of Consumers
18	Factors influencing Consumer Factors affecting Consumer
19	Consumers Decision Making Stages of Consumer Decision making
20	Problems faced by the Consumers
21	Problems encountered by the Consumers
22	Situational Variable of Shopping Behavior
23	Behavior Indian Shoppers
24	Attitude of Indian Shoppers
25	Economic Conditions of Indian Shoppers
26	Purchasing Behavior for Customers
27	Unit-III Introduction to Market Segmentation
28	Market Segmentation Meaning, Definition
29	Concept of Market Segmentation
30	Importance of Market Segmentation
31	Types of Market Segmentation Uses of Market Segmentation
32	Limitations of Market Segmentation
33	Factors affecting Retail Market Segmentation

34	Types of Retailer Functions of retail Marketing
35	Types of Customers Targeting Meaning & Importance
36	Positioning Meaning & Importance
37	Deference between Targeting & Positioning
38	Classification of Consumer Goods
39	Criteria for effective of segmentation
40	Bases for Segmentation Profile of Customers
41	Market segmentation of Retail Market in India
42	Evaluation of Retail Market in India
43	Unit-IV Retail Location Strategy Introduction to Retail Location Strategy
44	Meaning of Retail Location Strategy Importance of Location Decision
45	Factors determining Location Types of Retail Location Site Selection Analysis
46	Estimate of Store Sales Theories of retail Location
47	Government procedures for location selection
48	Unit-V Product & Merchandise Management
49	Product Meaning Types of Product Types of Brand
50	Model test and last working day

Course Outcomes

Learning Outcomes	COs of the course “<Retail Management>”
CO1	Channels of retailing in India
CO2	Channels of retailing in Abroad
CO3	Problems faced by the Consumers
CO4	Problems encountered by the Consumers
CO5	Economic Conditions of Indian Shoppers
CO6	Types of Customers Targeting Meaning & Importance
CO7	Positioning Meaning & Importance
CO8	Market segmentation of Retail Market in India
CO9	Evaluation of Retail Market in India
Experimental Learning	
EL1	Debate on Evaluation of Retail Market in India
EL2	Market segmentation of Retail Market in India
EL3	Estimate of Store Sales Theories of retail Location

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Management Accounting
Course Code	KKCM11
Class	I year (2017-2018)
Semester	Odd
Staff Name	Mrs.K.Nishanthini
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

Objective:

- The objective of the course is familiarising the management accounting practices used by management for effective administration

Syllabus MANAGEMENT ACCOUNTING-KKCM11

. Unit I Introduction and Financial statement Analysis

Management Accounting: Definition, Scope, Objectives, Functions, Advantages and Limitations - Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Tools of Management Accounting - Installation of Management Accounting system - Organisation for Management Accounting –Tools of financial statement analysis: comparative analysis, common size analysis, Trend analysis and Ratio analysis: computation of profitability, liquidity, long term solvency and efficiency ratios.

Unit II Funds Flow analysis and Cash Flow analysis

Funds Flow Analysis: Concept of fund - Procedure for preparation of Fund Flow Statement – Cash Flow Analysis: Procedure for preparation of Cash Flow Statement as per AS3 – Differences between Fund Flow Statement and Cash Flow Statement.

Unit III Marginal Costing and Break Even Analysis

Marginal Costing - Important concepts – Marginal costing and Absorption costing – Break Even Analysis – Cost Volume Profit Analysis – Managerial Applications of Marginal costing.

Unit IV Standard costing and Variance Analysis

Standard cost and Standard costing – Analysis of variances: Direct Material, Direct Labour, Overhead and Sales variances

Unit V Budgetary Control

Budget – Budgeting – Budgetary Control - Functional budgets: Sales, production, production cost, purchases, purchase cost and cash budget – Fixed and Flexible Budget – Master budget - Zero Base Budgeting.

References

1. Management Accounting, S.N.Maheshwari, Sultan Chand & Sons, New Delhi.
2. Management Accounting, Dalston L Cecil and Jenitra L Merwin, LearnTech Press, Trichy.
3. Management Accounting, ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Unit-I Introduction and Financial statement Analysis
2-L2	Management Accounting:
3- L3	Definition
4-L4	Scope
5-L5	Objectives
6-L6	Functions
7-L7	Advantages and Limitations
8-L8	Management Accounting Vs. Financial Accounting
9-L9	Management Accounting Vs. Cost Accounting
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Tools of Management Accounting
12-L11	Installation of Management Accounting system
13-L12	Organisation for Management Accounting
14-L13	Tools of financial statement analysis
15-L14	Comparative Analysis
16-L15	Common Size Analysis,
17-L16	Trend analysis and Ratio analysis:
18-L17	Computation of profitability,
19-L18	Liquidity,
20-L19	Long term solvency
21-L20	Efficiency Ratios.
22-L21	Simple problems
23-L22	Allotting portion for Internal Test-I

	Internal Test I begins
24-L23	Simple problems
25-L24	Work out the problems
26-IT-1	Internal Test-I
27-L25	Simple problems
28-L26	Work out the problems
29-L27	Simple problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit-II Funds Flow analysis and Cash Flow analysis
32- L30	Meaning and definition of Funds Flow analysis and Cash Flow analysis
33- L31	Funds Flow Analysis:
34-P2	College level meeting/Cell function
35- L32	Concept of fund
36- L33	Procedure for preparation of Fund Flow Statement
37- L34	Cash Flow Analysis
38- L35	Procedure for preparation of Cash Flow Statement as per AS
39- L36	Differences between Fund Flow Statement and Cash Flow Statement.
40- L37	Unit-II Marginal Costing and Break Even Analysis
41- L38	Marginal Costing
42- L39	Important concepts
43- L40	Marginal costing
44- L41	Absorption costing
45- L42	Break Even Analysis
46- L43	Cost Volume Profit Analysis
47- L44	Managerial Applications of Marginal costing.
48- L45	Simple problems
49- L46	Work out the problems
50- L47	Simple problems
51- P3	Department Seminar
52- L48	Unit IV Standard costing and Variance Analysis
53- L49	Standard cost
54- L50	Standard costing
55- L51	Analysis of variances
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple work out
58-L54	Simple problems
59-IT-II	Internal Test-II
60- L55	Simple problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Direct Material,
63- L58	Direct Labour,
64- L59	Overhead and

65- L60	Sales variances
66- L61	Simple problems
67- L62	Work out the problems
68- L63	Simple problems
69- L64	Department programme
70- L65	Budgetary Control
71- L66	Budget
72- L67	Budgeting
73- L68	Budgetary Control
74-P4	Functional budgets
75- L69	Production Cost
76- L70	Purchases, Purchase Cost
77- L71	Cash Budget
78- L72	Fixed Budge
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Flexible Budget
81- L75	Flexible Budget
82-IT-III	Internal Test-III
83- L76	Zero Base Budgeting.
84- L77	Test Paper distribution and result analysis
85- L78	Master budget
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Management Accounting>”
CO1	Differentiate between management Accounting and Financial Accounting
CO2	Differentiate between management Accounting and cost Accounting
CO3	Differentiate between cost Accounting and Financial Accounting
CO4	Differentiate between fund flow and cash flow statement
CO5	Differentiate between statement and balancesheet
CO6	Differentiate budget and budgetary control
CO7	Differentiate marginal cost and standard cost
Experimental Learning	
EL1	Seminar classes taken for each unit

Integrated Activity	
IA1	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Advanced Business Statistics
Course Code	PKCM12
Class	I year (2017-2018)
Semester	Odd
Staff Name	Dr.G.koil samuel
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017)	
Model Test,3 Hrs (19.10.2017)	
Dept. Meetings-2 Hrs	

College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course Objectives

The objective of the course is to acquaint students with important statistical techniques for managerial decision making .The emphasis will be on their applications to business and economic situations

Syllabus

ADVANCED BUSINESS STATISTICS-KKCM12

Unit I

Probability Distribution: Theoretical Distribution - Binomial, Poisson, and Normal Distributions and their applications to business.

Unit II

Statistical Inference: Test of Hypotheses: – Standard error and sampling Distribution -procedure for testing of Hypothesis- Two tailed and one tailed Test of Hypothesis – Assumptions of the Parametric data- Z test-One sample T Test-Independent Sample T test– Paired sample T Test - Analysis of Variance (ANOVA)

Unit III

Non Parametric Tests: Chi-square tests-Sign tests-Kruskal-Wallis test- Mann Whitney U test-Rank correlation-problems only

Unit IV

Statistical Decision Theory: Decision making Environments – Criteria for making decision under condition of risk and uncertainty- Expected value approach.

Unit V

Statistical Quality Control: Control charts for variables and attributes-Acceptance sampling.

Books for Refeence:

- 1.Statistical methods - S.P.Gupta
- 2.Fundamentals of Statistics- Gupta, S.C.,
3. Levin, R.I. and D.S. Rubin, *Statistics for Management*, Prentice-Hall of India.
4. Spiegel, M.R. *Theory and Problems of Statistics*, Schaum Publishing Company.
5. Aczel, Amir D., *Complete Business Statistics*, McGraw Hill, 1999.
6. Kazmeir Leonard J., Norval F. Pohl, *Basic Statistics for Business and Economics*, McGraw Hill International (2nd ed.)

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Probability Distribution
2-L2	Theoretical Distribution
3- L3	Binomial
4-L4	Poisson
5-L5	Normal Distributions

6-L6	Applications to business.
7-L7	Simple problems
8-L8	Simple problems
9-L9	Simple problems
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Statistical Inference
12-L11	Test of Hypotheses:
13-L12	Standard error
14-L13	Sampling Distribution
15-L14	Procedure for testing of Hypothesis
16-L15	Two tailed Test of Hypothesis
17-L16	One tailed Test of Hypothesis
18-L17	Assumptions of the Parametric data
19-L18	Z test-One sample
20-L19	T Test
21-L20	Independent Sample T test
22-L21	Paired sample T Test
23-L22	Analysis of Variance (ANOVA)
	Internal Test I begins
24-L23	Simple problems
25-L24	Simple problems
26-IT-1	Internal Test-I
27-L25	Simple problems
28-L26	Simple problems
29-L27	Simple problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Simple problems
32- L30	Simple problems
33- L31	Simple problems
34-P2	College level meeting/Cell function
35- L32	Non Parametric Tests:
36- L33	Chi-square tests
37- L34	Sign tests
38- L35	Kruskal-Wallis test
39- L36	Mann Whitney
40- L37	U test-Rank
41- L38	Correlation-problems only
42- L39	Simple problems
43- L40	Simple problems
44- L41	Simple problems
45- L42	Simple problems
46- L43	Simple problems
47- L44	Simple problems
48- L45	Statistical Decision Theory:

49- L46	Decision making Environments
50- L47	Criteria for making decision under condition of risk and uncertainty-
51- P3	Expected value approach.
52- L48	Department Seminar
53- L49	Simple problems
54- L50	Simple problems
55- L51	Simple problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problems
58-L54	Simple problems
59-IT-II	Internal Test-II
60- L55	Simple problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Statistical Quality Control:
63- L58	Control charts for variables
64- L59	Attributes
65- L60	Acceptance
66- L61	Sampling.
67- L62	Simple problems
68- L63	Simple problems
69- L64	Simple problems
70- L65	Simple problems
71- L66	Simple problems
72- L67	Simple problems
73- L68	Seminar for Students
74-P4	College level meeting/ function
75- L69	Seminar for Students
76- L70	Seminar for Students
77- L71	Seminar for Students
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper

	discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Business Statistics>”
CO1	To clarify the differences between large sample and small sample
CO2	Explain the methods of test
CO3	To clarify the differences between Parametric and non parametric test
CO4	To clear picture in ANOVA one way classification
CO5	Explain clearly in ANOVA two way classification
Experimental Learning	
EL1	
EL2	Seminar classes were taken by advanced learner to the slow learners

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John’s College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR
Course Code	KKCM13
Class	I year (2017-2018)
Semester	Odd
Staff Name	RSD.Arockia Mary
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The objective of this course is to help students understand the conceptual frame work of management and organizational behaviour

Syllabus

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR-KKCM13

Objective

Unit-I

Management- Definition- Functions of manager- Management function – Planning, organizing, Authority responsibility, Powers of delegation, Decentralization, Staffing directing, Co-ordinating, Control- nature, process and techniques.

Unit-II

Organizational behaviour- evolution, Development, relationship between organization behavior and management, Attitudes, Perception, Learning, Personality, Transaction analysis Motivation- Meaning, concepts, Theories of motivation, Motivation and Morale communication process, farms of communicatin, barriers to communication

Unit III

Group dynamics- Definition, importance, Types of groups, Group formation and development, Composition, Performance, Leadership- Styles, theories.

Unit IV

Organizational change and development –Planned change- resistance to change and managing change. Organizational development (OD) meaning, objectives, models and OD interventionism –

organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.

Unit-V

Quality of working life (QWL)- Evolution and development of constituents of Quality of work life
 QWL in Indian context International organizational behavior- cultural differences and similarities,
 individual behaviour in International organization- Group behaviour- Organisation characteristics-
 organization change and managerial career.

Books for Reference:

Principles of Management- L.M Prasad
 Organizational Behavior- S.S.Khanka S.Chand& Company Ltd-2005
 Organizational Behavior- Stephen P.Robbins- Pearson Education SinaporeP.Ltd.,

Reference books

Stephens P.Robbins- OrganisationalBehaviour, Prentice Hall 1997.
 Organizational Behavior- Aswathappa- Himalaya Publishing House.
 Organizational Behavior- John W.Navstrom and Keith Davis.Tata McGraw Hill.
 Understanding Organizational Behavior- UdaiPareek- Oxford University Press
 Organisational Behaviour Text and cases, Avinash.K.Chitale,et.al.,PHI Learning Private Limited

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Unit-I Management Concept
2-L2	Management
3- L3	Definition
4-L4	Functions of manager
5-L5	Management function
6-L6	Planning,
7-L7	Organizing
8-L8	Authority responsibility
9-L9	Powers of delegation
10-P1	Decentralization
11-L10	Welcoming of First year and Inauguration of Association
12-L11	Staffing directing,
13-L12	Co-ordinating,
14-L13	Control
15-L14	Nature
16-L15	Process
17-L16	Techniques.
18-L17	Unit-II Organisational behaviour
19-L18	Organizational behaviour- Meaning
20-L19	evolution,
21-L20	Development,
22-L21	relationship between organization behavior and
23-L22	Allotting portion for Internal Test-I

	Internal Test I begins
24-L23	Management
25-L24	Attitudes
26-IT-1	Internal Test-I
27-L25	Perception
28-L26	Learning
29-L27	Personality
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Transaction analysis Motivation
32- L30	Meaning
33- L31	Concepts
34-P2	College level meeting/Cell function
35- L32	Theories of motivation
36- L33	Motivation
37- L34	Morale communication process
38- L35	forms of communication
39- L36	barriers to communication
40- L37	Unit III Group dynamics
41- L38	Group dynamics- Meaning
42- L39	Definition
43- L40	Importance
44- L41	Types of groups
45- L42	Group formation and development
46- L43	Composition, Performance, Leadership- Styles, theories.
47- L44	Unit IV
48- L45	Organizational change and development
49- L46	Planned change
50- L47	Resistance to change
51- P3	Managing change.
52- L48	Organizational development (OD)
53- L49	Meaning
54- L50	Objectives
55- L51	Models
56-L52	OD interventionism
	Organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.
57-L53	Over view of organisational change
58-L54	Overview of management change
59-IT-II	Internal Test-II
60- L55	Revision of first four chapters
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V - Quality work life
63- L58	Quality of working life (QWL)-

64- L59	Evolution
65- L60	and development of constituents of Quality of work life
66- L61	QWL in Indian context International organizational behaviour-
67- L62	Cultural differences
68- L63	Similarities,
69- L64	Individual behaviour in International organization-
70- L65	Group behaviour
71- L66	Organisation characteristics
72- L67	Organization change
73- L68	Managerial career
74-P4	College level meeting/ function
75- L69	Seminar for Students
76- L70	Seminar for Students
77- L71	Seminar for Students
78- L72	Seminar for Students
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Seminar for Students
81- L75	Seminar for Students
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR-KKCM13 >”
CO1	Authority responsibility,
CO2	Powers of delegation,
CO3	Decentralization,
CO4	relationship between organization behavior and
CO5	OD interventionism –
CO6	Organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.

CO7	Quality of working life (QWL)-
CO8	Evolution
CO9	and development of constituents of Quality of work life
Experimental Learning	
EL1	Debate on individual behaviour in International organization-
EL2	Debate on Group behaviour-
EL3	Debate on Organisation characteristics-

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	OFFICE AUTOMATION-
Course Code	PKCM14
Class	I year (2017-2018)
Semester	Odd
Staff Name	Mrs.K.Jasmine
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

The objective of the course is to make the students to learn modern methods of office automation through computer.

Syllabus

OFFICE AUTOMATION-

Objective:

UNIT-I

MS-Word 10

Meaning and definition capabilities of computers- block diagram generation of computers – types of computers – applying advanced formatting techniques- Page formatting-working with columns- constructing high quality tables-working with complex documents-mail merge-publishing online forms.

UNIT-II

MS-Excel

Creating Excel worksheets-entering and editing cell entries, working with numbers, changing worksheet layout, other formatting options-printing in Excel-using functions and reference- naming ranges-creating charts- using custom and special effects-using financial and statistical functions and reference –naming ranges – creating charts using custom and special effects – using financial and statistical functions – tracking and analysing , data with Excel- Auditing worksheets

UNIT-III

MS-Access

Objectives of Access Database-parts of Access window-starting Microsoft Access-creating a new database-creating a database through table wizard-creating table through Design window-Query-forms-Report.

UNIT-IV

MS-Power point

Creating power point presentation: creating a basic presentation-building presentation-modifying visual elements-formatting and checking text-adding objects-applying transitions-animation effects-preparing handout-taking the show on the road.

UNIT-V

Business Engineering and ERP

Business engineering-introduction-significance-principles-Enterprise Resource Planning (ERP)-introduction-evolution-integrated system approach-business benefits-ERP in business processes.

Text Books:

1. **Stephen L. Nelson**, "Office 2010,Computer Reference", Tata McGraw Hill Publishing company Ltd.
2. **Sumner Mary**- "Enterprise Resource Planning", Pearson Education, inc. I Edition 2012.

Reference Books:

1. **Gini Courter &AnnetelMaraquis**, "MS-Office 2010",BPB Publishing.
2. **Alexis Leon**, "Enterprise Resource Planning", II Edition,Tata McGraw Hill Publishing company Ltd.2007.
3. **GargVinodkumar, Venkitakrishnan.N.K.**, "Enterprise Resource Planning- Concept and Practice", II Edition, PHI Learning2009

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	MS-Word 10
2-L2	Meaning
3- L3	Definition capabilities of computers
4-L4	Block diagram
5-L5	Generation of computers
6-L6	Types of computers
7-L7	Applying advanced formatting techniques
8-L8	Page formatting
9-L9	Working with columns
10-P1	Constructing high quality tables
11-L10	Working with complex documents
12-L11	Mail merge
13-L12	Publishing online forms.
14-L13	Publishing online forms
15-L14	MS-Excel

16-L15	Creating Excel worksheets
17-L16	Entering and editing cell entries
18-L17	Working with numbers,
19-L18	Changing worksheet layout,
20-L19	Other formatting options
21-L20	Printing in Excel
22-L21	Printing in Excel
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	using functions and reference
25-L24	Naming ranges
26-IT-1	Internal Test-I
27-L25	Using functions and reference
28-L26	Naming ranges
29-L27	Creating charts
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Practical
32- L30	practical
33- L31	practical
34-P2	College level meeting/Cell function
35- L32	Using custom
36- L33	Special effects
37- L34	Using financial and statistical functions and reference
38- L35	Naming ranges
39- L36	Creating charts using custom and special effects
40- L37	Using financial and statistical functions
41- L38	Tracking and analysing ,
42- L39	Data with Excel
43- L40	Auditing worksheets
44- L41	UNIT-III MS-Access
45- L42	Objectives of Access Database
46- L43	Parts of Access window
47- L44	Starting Microsoft Access
48- L45	Creating a new database
49- L46	Creating a database through table wizard
50- L47	Creating table through Design window
51- P3	Department Seminar
52- L48	Query-forms-Report
53- L49	UNIT-IV MS-Power point
54- L50	Creating power point presentation:
55- L51	Creating a basic presentation
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Creating a basic presentation

58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Revision
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Building presentation
63- L58	Modifying visual elements
64- L59	Formatting and checking text-adding objects
65- L60	Applying transitions
66- L61	Animation effects
67- L62	Preparing handout
68- L63	Taking the show on the road.
69- L64	UNIT-V Business Engineering and ERP
70- L65	Business engineering-
71- L66	Introduction
72- L67	Significance
73- L68	Principles
74-P4	College level meeting/ function
75- L69	Enterprise Resource Planning (ERP)
76- L70	Introduction
77- L71	Evolution
78- L72	Integrated system approach
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Business Benefits
81- L75	ERP in business processes.
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<OFFICE AUTOMATION->”
CO1	generation of computers –

CO2	types of computers
CO3	Auditing worksheets
CO4	-modifying visual elements-
CO5	formatting and checking text-adding objects-
CO6	applying transitions-
CO7	Business Engineering and ERP
CO8	business benefits-
CO9	ERP in business processes.
Experimental Learning	
EL1	Practical for MS word
EL2	Practical for MS Excel sheet
EL3	Practical for MS Power point

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2017-2018)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	MODERN MARKETING MANAGEMNT-
Course Code	PKCM15
Class	I year (2018-2020)
Semester	Odd
Staff Name	Dr.V.Sylvia Johnsibai
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test,3 Hrs (31.07.2017, 30.08.2017 &03.10.2017) Model Test,3 Hrs (19.10.2017) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

- The course intends to impart students with modern marketing management practices

Syllabus

MODERN MARKETING MANAGEMNT-

UNIT I:

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview. Issue and Developments in marketing; Social, ethical and legal aspects of marketing; Marketing of Services; International marketing; Green marketing; Cyber marketing;MLM-Relationship marketing and other developments in marketing.

UNIT II:

Product Decisions: Concept of a product; Classification of products; major product decisions; product line and product mix; Branding; Packaging and labeling; Product life – cycle – strategic implications; New product development and consumer adoption process.

UNIT III:

Marketing Research – Marketing Environment – Marketing Information System – Difference between Marketing Research and Marketing Information System .Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

UNIT IV:

Distribution Channels and Physical Distribution Decisions; Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

UNIT V:

Promotion Decisions: communication process; Promotion mix – advertising, personal selling, sales promotion publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales Promotion – tools and techniques.

Reference :

1. Kotler, Philip: Marketing Management – Analysis, planning, implementation and control, Prentice Hall New Delhi.(latest edition).
2. Marketing: A Managerial Introduction: J.C. Gandhi, McGraw Hill Publications, latest edition.
3. Majumdar, Rananj; Product Management in India, Prentice hall, New Delhi. \
4. MC Carthym E. jenone and William D perreaultJr;Basic Marketing; Managerial approach, Richard D.irwn, Homewood , Illiois. Reprint.
5. Ramaswamy, V.S and Namakumari,S; Marketing management, Macmillan India, New Delhi.
6. Srinivasan, R;Case studies in marketing; the Indian context, Prentice Hall, New Delhi.
7. Stanton, William J. and chariesfutrell; fundamentals of marketing; McGraw hill publishing co., New York.
8. Still.RichardR,EdwardW.Cundiff and Norman A.P Govoni Sales Management: Decisions, Strategies and cases, Prentice Hall, New Delhi.
9. Chandra Bose, Modern Marketing – Principles & Practice, Prentice Hall, New Delhi.
- 10.Chandrasekar,K.S,Marketing Management-Text Cases, Vijay Nicole Imprints Private Limited,Chennai

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Introduction
2-L2	Concept
3- L3	Nature, scope
4-L4	Importance of marketing;
5-L5	Marketing concept and its evolution;
6-L6	Marketing mix
7-L7	Strategic marketing planning
8-L8	Marketing Planning An overview
9-L9	Issue and Developments in marketing
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Social Ethics
12-L11	Ethical and legal aspects of marketing
13-L12	Marketing of Services
14-L13	International marketing
15-L14	Green marketing
16-L15	Cyber marketing
17-L16	MLM-Relationship marketing and
18-L17	Developments in marketing

19-L18	Product Decisions
20-L19	Concept of a product
21-L20	Classification of products
22-L21	major product decisions
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Product line and product mix;
25-L24	Branding;
26-IT-1	Internal Test-I
27-L25	Packaging
28-L26	Labelling
29-L27	Product life – cycle
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Strategic implications
32- L30	New product development
33- L31	Consumer adoption process
34-P2	College level meeting/Cell function
35- L32	Marketing Research
36- L33	Marketing Environment
37- L34	Marketing Information System
38- L35	Difference between Marketing Research and Marketing Information System
39- L36	Pricing Decision
40- L37	Factors affecting price determination
41- L38	Pricing policies and strategies
42- L39	Discounts and rebates
43- L40	Distribution Channels
44- L41	Physical Distribution Decisions
45- L42	Nature
46- L43	Functions
47- L44	Types of distribution channels
48- L45	Distribution channel intermediaries
49- L46	Channel management decisions
50- L47	Retailing and wholesaling
51- P3	Department Seminar
52- L48	Promotion Decisions
53- L49	communication process
54- L50	Promotion mix
55- L51	Debate
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Advertising, Personal Selling
58-L54	Sales Promotion Publicity
59-IT-II	Internal Test-II
60- L55	Debate

61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Public Relations, Determining Advertising Budget
63- L58	Copy designing and its testing
64- L59	Media selection
65- L60	Advertising effectiveness
66- L61	Sales Promotion
67- L62	Promotion Types
68- L63	Effectiveness of Promotion
69- L64	Impact of Promotion
70- L65	Promotions factors
71- L66	Promotion and Sales
72- L67	Tools and techniques
73- L68	Seminar for Student
74-P4	College level meeting/ function
75- L69	Seminar for Student
76- L70	Seminar for Student
77- L71	Seminar for Student
78- L72	Seminar for Student
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<MODERN MARKETING MANAGEMNT- KKCE21 >”
CO1	Marketing mix
CO2	Product life – cycle
CO3	Media selection;

	CO4	Issue and Developments in marketing:
	CO5	Promotion Decisions:
	CO6	communication process;
	CO7	Promotion mix –
	CO8	Debate
	CO9	
	Experimental Learning	
	EL1	Demo class for a particular product Sales Promotion –
	EL2	Application of Tools and techniques.
	EL3	
	EL4	
	Integrated Activity	
	IA1	Collaborated learning methods applied
	IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Entrepreneurship Development
Course Code	PKCE21
Class	I year (2018-2019)
Semester	Even
Staff Name	S. Grace
Credits	3
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs (18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; 5×10=50; 10Hrs /unit)	

Course Objectives

1. To create awareness to new entrepreneurship
2. To develop innovative entrepreneurs

Syllabus

Unit – I

Entrepreneur – Meaning - Types of Entrepreneurs – Characteristics – Factors affecting Entrepreneurial growth – Knowledge and skills of Entrepreneur’s – Functions of Entrepreneurs.

Unit – II

Entrepreneurial motivation – Need – Objective – Achievement of motivation training – Self Rating – Stress Management – Entrepreneurship development programme.

Unit – III

Micro, small and medium Enterprises – Definition – Characteristics – Objectives – Advantages and disadvantages – Importance – Problems of Micro, small and medium (MSM) enterprises – Steps involved in starting up a business.

Unit – IV

Finance and Accounting – Need – Source of Finance, Term loans – Capital structure – Financial Institutions – Taxation.

Unit – V

Women Entrepreneur – Concept – Reasons for the slow growth in India – Problems of women Entrepreneurs – Measures for the development of women Entrepreneurs in India – Sickness of small business – Concept - Consequence - Connective measures.

Reference Books

1. S.S.Kanka: Entrepreneurial Development, Sultan Chand.
2. C.B. Gupta & N.P.Sreenivasan : Entrepreneurial Development, Sultan Chand.
3. Prasanna Chandra: Project Planning, Analysis, Selection, Implementation and Review, Tata

McGraw Hill.
Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on
1-L1	Entrepreneurial motivation
2-L2	Need
3- L3	Objective
4-L4	Achievement of motivation training
5-L5	Self Rating
6-L6	Stress Management
7-L7	Entrepreneurship development programme
8- P1	Entrepreneurship development in India
9- L8	Micro, small and medium Enterprises
10- L9	Definition
11-L10	Characteristics
12-L11	Objectives
13-L12	Advantages and disadvantages
14-L13	Importance
15-L14	Allotting portion for Internal Test-I
	Internal Test I begins
16-L15	Problems of Micro
17-IT-1	Internal Test-I
18-L16	Small and medium (MSM) enterprises
19-L17	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Steps involved in starting up a business.
21- L19	EDP Finance
22- P2	College level meeting/Cell function
23-L20	Finance and Accounting
24-L21	Need
25-L22	Source of Finance
26-L23	Term loans
27-L24	Capital structure
28-L25	Financial Institutions
29-L26	Taxation
30-L27	Women Entrepreneur
31-L28	Empowerment of Women Entrepreneur
32-L29	Need of Women Entrepreneur
33-L30	Women Entrepreneur and Society
34- P3	Department Seminar
35-L31	Sickness of small business
36-L32	Allotting portion for Internal Test-II
	Internal Test II begins

37- L33	Needs of small business
38- IT-II	Internal Test-II
39-L34	Concept of Small business
40-L35	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Government support for small business
42- L37	Role of DIC
43- L38	Scheme of DIC
44- P4	College level meeting/ function
45-L39	Sickness of small business
46-L40	Concept
47-L41	Consequence
48-L42	Connective measures.
49-L43	Small Business and Economic Growth
50-L44	Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Debate on Women Entrepreneur
52- L46	Debate on MSME vs MNCs
53-IT-III	Internal Test-III
54-L47	Debate on Role of Government Scheme for Entrepreneurship
55-L48	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Entrepreneurship Development >”
CO1	Stress Management
CO2	Entrepreneurship development programme.
CO3	– Problems of Micro,
CO4	Role of Government Scheme for Entrepreneurship
CO5	small and medium (MSM) enterprises
CO6	Empowerment of Women Entrepreneur
CO7	Need of Women Entrepreneur
CO8	Women Entrepreneur and Society
CO9	Government support for small business
Experimental Learning	
EL1	Role of DIC
EL2	Scheme of DIC

EL3	Debate on Women Entrepreneur
EL4	Debate on MSME vs MNCs

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	FINANCIAL MANAGEMENT-
Course Code	PKCM21
Class	I year (2018-2019)
Semester	EVEN
Staff Name	Dr. J. Kamala Juliet Isaac
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students acquainted with modern principles of financial management

Syllabus

FINANCIAL MANAGEMENT-PKCM22

Objective:

The objective of the course is to make the students acquainted with modern principles of financial management.

UNIT- I

Financial Management – Meaning – Nature and scope of finance – Objectives – Profit Vs Wealth maximization – Finance functions – Functions and role of Finance Manager – Time value of money.

UNIT –II

Capital Budgeting – Investment decisions – NPV, IRR., ARR - Payback period – Profitability Index – NPV and IRR comparison- Capital rationing – Risk analysis – Time Value of money - Techniques.

UNIT –III

Cost of Capital – Significance, Importance and concepts – Cost of Debt – Preference capital – Equity capital – Retained earnings – Combined cost of capital (Weighted) - Cost of equity – CAPM.

UNIT – IV

Capital structure theories – Traditional and MM hypothesis – Determining capital structure in practice – Operating, financial and combined leverage – Measurement of Leverages – Effects of operating and financial leverage on profits – Significance of leverage.

UNIT-V

Working capital Management – Meaning – Significance – Types of working capital – Estimation of Working capital requirements – Management of cash – Dividend policies – Issues in dividend decisions – Walter model – Gordon’s model – M.M hypothesis forms of dividend.

Books for reference:

1. Khan MY, Jain Pk, Financial Management; Tata McGraw Hill, New Delhi
2. Chandra, Prasanna, Financial Management, Tata McGraw Hill, Delhi
3. Pandy, I.M., Financial Management, Vikas Publishing house, Delhi
4. Maheswari S.N. Financial Management: Principles and Practice, Sultan Chand and sons, New Delhi, 2013
5. Tulsian.PC, Bharat Tulsian, Financial Management, S. Chand New Delhi 2010
6. P.Periasamy, Financial Management, Vijaay Nicole Imprints Pvt. Ltd.,2015

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit-I An overview of Financial Management
2-L2	Meaning
3- L3	Nature
4-L4	Scope of finance
5-L5	Objectives
6-L6	Profit Vs Wealth maximization
7-L7	Finance functions
8-L8	Functions and role of Finance Manager
9-L9	Time value of money
10-P1	Time value of money
11-L10	Unit-II An overview of Capital Budgeting – Profitability Index
12-L11	Meaning and definition of capital budgeting
13-L12	Investment decisions
14-L13	Net Present Value
15-L14	Simple problem
16-L15	Simple problem
17-L16	Internal Rate Return
18-L17	Simple problem
19-L18	Simple problem

20-L19	Average Rate of Return
21-L20	Simple problem
22-L21	Simple problem
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Payback period
25-L24	Simple problem
26-IT-1	Internal Test-I
27-L25	NPV and IRR comparison
28-L26	Capital rationing
29-L27	Risk analysis
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Time Value of money - Techniques
32- L30	Simple problem
33- L31	Simple problem
34-P2	College level meeting/Cell function
35- L32	Unit-III Cost of Capital.
36- L33	Significance,
37- L34	Importance and concepts
38- L35	Cost of Debt
39- L36	Preference capital
40- L37	Equity capital
41- L38	Retained earnings
42- L39	Combined cost of capital (Weighted)
43- L40	Cost of equity
44- L41	CAPM.
45- L42	UNIT – IV
46- L43	Capital structure theories
47- L44	Traditional and
48- L45	MM hypothesis
49- L46	Determining capital structure in practice
50- L47	Operating, financial and combined leverage
51- P3	Department Seminar
52- L48	Measurement of Leverages
53- L49	Effects of operating and financial leverage on profits
54- L50	Significance of leverage.
55- L51	Simple problem
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problem
58-L54	Simple problem
59-IT-II	Internal Test-II
60- L55	Simple problem
61- L56	Test Paper distribution and result analysis

	Entering Internal Test-II Marks into University portal
62- L57	UNIT-V
63- L58	Working capital Management
64- L59	Meaning
65- L60	Significance
66- L61	Types of working capital
67- L62	Estimation of Working capital requirements
68- L63	Management of cash
69- L64	Dividend policies
70- L65	Issues in dividend decisions
71- L66	Walter model
72- L67	Gordon's model
73- L68	M.M hypothesis forms of dividend.
74-P4	College level meeting/ function
75- L69	Simple problem
76- L70	Simple problem
77- L71	Simple problem
78- L72	Simple problem
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<FINANCIAL MANAGEMENT-PKCM22>”
CO1	Explanation of financial management and management accounting
CO2	Profit Vs Wealth maximization
CO3	Finance functions
CO4	Types of working capital –
CO5	Estimation of Working capital requirements
CO6	Dividend policies –
CO7	Issues in dividend decisions –

	CO8	Walter model –
	CO9	Gordon's model –
	Experimental Learning	
	EL1	Dividend policies –
	EL2	Issues in dividend decisions –
	EL3	Walter model –
	EL4	Gordon's model –
	Integrated Activity	M.M hypothesis – Debate
	IA1	Significance of test -Debate

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	QUANTITATIVE TECHNIQUES FOR DECISION MAKING
Course Code	PKCM22
Class	I year (2018-2019))
Semester	Even
Staff Name	Dr. G. Koil Samuel
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is to acquaint the students with the use of quantitative models in decision making.

Syllabus-QUANTITATIVE TECHNIQUES FOR DECISION MAKING-PKCM22

UNIT I INTRODUCTION AND LINEAR PROGRAMMING:

Operations Research-Quantitative Approach to Decision Making - Nature and Significance of OR in Decision Making-Models in Operations Research- Application Areas of Operation Research- Linear Programming-General Concepts -Definitions - Assumptions in Linear Programming - Limitations in Linear Programming - Applications of Linear Programming - Formulation of LP Problems - Solution Methods : Graphical method (maximization and minimization)- Simplex method (maximization and minimization(Big M Method)).

UNIT II TRANSPORTATION

Concepts- Formulation of Transportation Problem- Balanced and Unbalanced Problems- Minimization and Maximization Problems, Finding IBFS - Northwest Corner Rule(NWCR) , Least Cost Rule (LCR) and Vogel’s Approximation Method(VAM) - Optimality Tests - Modified Distribution method (MODI).

UNIT III ASSIGNMENT PROBLEMS

Concepts - Mathematical Formulation of an Assignment Problem - The Assignment Algorithm (Hungarian Assignment method) - Balanced and Unbalanced Assignment Problems- Minimization and Maximization Problems-Restricted and Reserved routes / choice - Travelling Salesman Problem as an Assignment Problem.

UNIT IV PROJECT MANAGEMENT AND QUEUING MODELS

Introduction- Types of Networks - CPM : Critical Path Method and PERT: Programme Evaluation Review Technique – Basic differences between CPM and PERT - Drawing a network - Obtaining of Critical Path- Time estimates for activities.-Probability of completion of project- Determination of floats (total, free, independent)-Queuing Models- Introduction, Concepts, Terminology - General structure of queuing system - Operating Characteristics of Queuing system - Poisson-exponential single server model(finite population).

UNIT V REPLACEMENT ANALYSIS AND SIMULATION

Replacement of capital assets – discrete cases when time value of money is not considered and when time value of money is considered.-Replacement of items that fail suddenly -Monte-Carlo method of simulation.

Books for reference:

1. Operations Research - J.K. Sharma, Macmillan India Ltd.
2. Operations Research – V.K.Kapoor ,Sultan & Sons
3. Operational Research - An Introduction, Taha, H.A - Macmillan
4. Operations Research – Kanti Swarup, P.K. Gupta, Man Mohan, S. Chand
5. Operations Research-S.Gurusamy, Vijay Nicole Imprints Private Limited
6. Operations Research-R.Panneerselvam, Vijay Nicole Imprints Private Limited

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Introduction and Linear Programming

2-L2	Operations Research
3- L3	Quantitative Approach to Decision Making
4-L4	Nature and Significance of OR in Decision Making-Models in Operations Research
5-L5	Application Areas of Operation Research
6-L6	Linear Programming
7-L7	General Concepts
8-L8	Definitions
9-L9	Assumptions in Linear Programming
10-P1	Advantages in Linear Programming
11-L10	Limitations in Linear Programming
12-L11	Applications of Linear Programming
13-L12	Formulation of LP Problems
14-L13	Solution Methods
15-L14	Graphical method (maximization and minimization)-
16-L15	Simplex method (maximization and minimization (Big M Method)).
17-L16	TRANSPORTATION
18-L17	Concepts
19-L18	Formulation of Transportation Problem
20-L19	Balanced
21-L20	Unbalanced Problems
22-L21	Minimization and Maximization Problems,
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Finding IBFS
25-L24	Northwest Corner Rule(NWCR)
26-IT-1	Internal Test-I
27-L25	Least Cost Rule (LCR)
28-L26	Vogel's Approximation Method(VAM)
29-L27	Optimality Tests
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Modified Distribution method (MODI).
32- L30	Concepts
33- L31	Mathematical Formulation of an Assignment Problem
34-P2	College level meeting/Cell function
35- L32	The Assignment Algorithm (Hungarian Assignment method)
36- L33	Balanced and Unbalanced Assignment Problems
37- L34	Minimization and Maximization Problems
38- L35	Restricted and Reserved routes / choice
39- L36	Travelling Salesman Problem as an Assignment Problem.
40- L37	PROJECT MANAGEMENT AND QUEUING MODELS
41- L38	Introduction
42- L39	Types of Networks
43- L40	CPM : Critical Path Method
44- L41	PERT

45- L42	Programme Evaluation Review Technique
46- L43	Basic differences between CPM and PERT
47- L44	Drawing a network
48- L45	Obtaining of Critical Path
49- L46	Time estimates for activities.
50- L47	Probability of completion of project-
51- P3	Department Seminar
52- L48	Determination of floats (total, free, independent)
53- L49	Queuing Models- Introduction, Concepts, Terminology
54- L50	General structure of queuing system
55- L51	Operating Characteristics of Queuing system
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Poisson-exponential single server model (finite population).
58-L54	Over view
59-IT-II	Internal Test-II
60- L55	Over view
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	REPLACEMENT ANALYSIS AND SIMULATION
63- L58	Replacement of capital assets
64- L59	Discrete cases when time value of money is not considered and
65- L60	Time value of money is considered.
66- L61	Replacement of items that fail suddenly
67- L62	Monte-Carlo method of simulation.
68- L63	Debate on PERT and CPM
69- L64	Debate on Operating Characteristics of Queuing system
70- L65	Revision
71- L66	Revision
72- L67	Revision
73- L68	Revision
74-P4	College level meeting/ function
75- L69	Revision
76- L70	Revision
77- L71	Revision
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Debate
81- L75	Debate
82-IT-III	Internal Test-III
83- L76	Debate
84- L77	Test Paper distribution and result analysis
85- L78	Debate
	Entering Internal Test-III Marks into University portal

86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<QUANTITATIVE TECHNIQUES FOR DECISION MAKING-PKCM23
CO1	Explanation on Application Areas of Operation Research-
CO2	Explanation on Linear Programming
CO3	- Explanation on General Concepts –
CO4	Explanation on Least Cost Rule (LCR) and
CO5	Explanation on Vogel’s Approximation Method(VAM) –
CO6	Explanation on Optimality Tests –
CO7	Explanation on Modified Distribution method (MODI).
CO8	
CO9	Monte Carlo method
Experimental Learning	simulation techniques
EL1	Solution Methods :
EL2	Graphical method (maximization and minimization)-
EL3	Seminar classes were taken by advanced learners to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	LEGAL FRAMEWORK OF BUSINESS-
Course Code	KKCM21
Class	I year (2018-2019)
Semester	Even
Staff Name	Dr.S.Dani Roamnsingh
Credits	4
L. Hours /P. Hours	6 / WK

Total 90 Hrs/Sem
Internal Test-3 Hrs (18.01.2019, 25.02.2019,22.03.2019)
Model Test-3 Hrs (08.04.2019)
Dept. Meetings-2 Hrs
College Meetings-2 Hrs
Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)

Course Objectives

- To create the knowledge of Legal perspective and its practices to improve the business.
-

Syllabus LEGAL FRAMEWORK OF BUSINESS-PKCM21

UNIT I

An overview of Indian Act , Factories Act-Payment of Wages Act – Payment of Bonus Act – Industrial Disputes Act, Sale of Goods Act 1930.

UNIT II

Provisions of Companies Act 2013 relating to Company Administration – Board of Directors – Manager – Managing Director – Provisions relating to various types of meetings and their related items – powers, duties and liabilities of Directors – Corporate Governance.

UNIT III

Foreign Exchange Management Regulation Act1999, Objective and definitions under FEMA – Dealings in foreign exchange – holding of foreign exchange etc. current account transactions, capital account transactions – export of goods and service realization and repatriation of foreign exchange – Exemptions authorized person – penalties and enforcement – Compounding of offences – Directorate of enforcement – Appellate Tribunal etc.

UNIT IV

Environmental Legislation Legal and regulatory frame work – procedures for obtaining various environment clearances – role and function of Environments of Environment Tribunal / Authority – Appearance before Environment Tribunal / Authority – Environment Audit.

UNIT V

Consumer Protection Act – Consumer rights, Procedures for Consumer grievances redressal, Types of consumer Redressal Machinaries and Forums – Competition Act 2002 – Cyber-crimes, IT Act 2000 and 2008, Cyber Laws, Introduction of IPR – Copy rights, Trade Marks, Patent Act.

TEXT BOOKS

1. N.D. Kapoor, Elements of mercantile Law, Sultan Chand and Company, India, 2006.
2. P.K. Goel, Business Law for Managers, Biztantatara Publishers, India, 2008.
3. AkhileshwarPathack, Legal Aspects of Business, 4th Edition, Tata McGraw Hill, 2009.
4. Kapoor, N.D. “Elements of Mercantile laws”, Sultan Chand & Sons New Delhi, 1999
Maheshwari, S.N &Maheshwari, S.K “A Manual of Business Laws”, Himalaya Publishing House Bombay, 2003.

REFERENCES

1. P.P.S. Gogna, Mercantile Law, S.Chand& Co. Ltd., India, Fourth Edition, 2008.
2. Dr.Vinod, K.Singhania, Direct Taxes Planning and Management, 2008.

3. Richard Stim, Intellectual Property- Copy Rights, Trade Marks, and Patents, Cengage Learning, 2008.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 18.06.2018
1-L1	Unit-I An overview of Indian Act
2-L2	Factories Act-AN OVER view
3- L3	Health of the employees
4-L4	Safety of the employees
5-L5	Welfare of the employees
6-L6	Employment of young person
7-L7	Payment of Wages Act
8-L8	Sale of Goods Act 1930
9-L9	Definition of the person under sale of goods act
10-P1	Meaning of the buyer
11-L10	Meaning of the seller
12-L11	Rights of the buyer
13-L12	Rights of the seller
14-L13	Industrial dispute act
15-L14	Duties of the buyer
16-L15	Duties of the seller
17-L16	Deliver of goods
18-L17	Caveat emptor
19-L18	Unit-II an overview of Provisions of Companies Act 2013 relating to Company
20-L19	Board of Directors under provisions of companies act 2013
21-L20	Administration under provisions of companies act 2013
22-L21	Manager under provisions of companies act 2013
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Managing Director under provisions of companies act 2013
25-L24	Provisions relating to various types of meetings and their related items
26-IT-1	Internal Test-I
27-L25	Powers
28-L26	Duties
29-L27	Liabilities
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Directors – Corporate Governance
32- L30	Unit –III an over view of foreign exchange management
33- L31	FEMA
34-P2	College level meeting/Cell function

35- L32	Foreign Exchange Management Regulation Act1999
36- L33	Objective and definitions
37- L34	FEMA – Dealings in foreign exchange
38- L35	holding of foreign exchange etc.
39- L36	current account transactions, capital account transactions
40- L37	export of goods and service realization
41- L38	and repatriation of foreign exchange
42- L39	Exemptions authorized person–etc.
43- L40	Penalties
44- L41	Enforcement
45- L42	Compounding of offences
46- L43	Directorate of enforcement
47- L44	Appellate
48- L45	Tribunal
49- L46	Unit-IV An overview of Environmental Legislation Legal-1 /
50- L47	Procedures
51- P3	Department Seminar
52- L48	Procedures
53- L49	Regulatory frame work –for obtaining various environment clearances
54- L50	Role and function of Environments of Environment Tribunal
55- L51	Role and function of Environments of Environment Tribunal
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Authority
58-L54	Appearance before Environment Tribunal / Authority
59-IT-II	Internal Test-II
60- L55	Environment Audit.
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V An overviews of Consumer Protection Act
63- L58	Consumer rights
64- L59	Procedures for Consumer grievances redressal,
65- L60	Types of consumer Redressal Machinaries
66- L61	Forums
67- L62	Competition Act 2002
68- L63	Competition Act 2002
69- L64	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
70- L65	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
71- L66	Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
72- L67	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
73- L68	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
74-P4	College level meeting/ function
75- L69	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
76- L70	Introduction of IPR – Copy rights, Trade Marks, Patent Act.
77- L71	Revision

78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<LEGAL FRAMEWORK OF BUSINESS-PKCM21>”
	CO1 Payment of Wages Act
	CO2 Sale of Goods Act 1930
	CO3 Factories Act 1948
	CO4 Industrial dispute Act 1949
	CO5 Cyber-crimes, IT Act 2000 and 2002, Cyber Laws
	CO6 , Introduction of IPR – Copy rights, Trade Marks, Patent Act.
	CO7 Foreign Exchange Management Regulation Act1999, under —
	CO8 FERA
	CO9
Experimental Learning	
	EL1 Seminar classes were taken on Patent Act
	EL2 Copy rights, ,
	EL3 Trade Marks
	EL4
Integrated Activity	Debate on FERA and FEMA
	IA1 Debate on Cyber crimes and laws
	IA2

Blended Learning

: using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	BUSINESS ENVIRONMENT
Course Code	PKCM24
Class	I year (2018-2019)
Semester	Even
Staff Name	Mr.R.Allwin Nirmal Singh
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- The objective of the course is to make the students to understand the changing environment around the business

Syllabus BUSINESS ENVIRONMENT-PKCM24.

Unit I

Business environment – Meaning – Types of environment – Internal and external environment. Environment analysis and forecasting – Techniques for environmental analysis – Approaches to environmental analysis – Types of forecasting – Techniques for environmental forecasting – Benefits of environmental analysis – Limitation of environmental forecasting.

Unit II

Business and society – Business ethics and values – Culture and business. Corporate governance – Need and importance of corporate governance – Principles of good corporate governance – Corporate transparency – Corporate accountability – Recommendations of Birla committee. Industrial policy – Industries (Development and Regulation Act) – Industrial Licensing.

Unit III

Public sector – growth and performance – the new public sector policy – Organisation of public enterprises – government control over public enterprises. Pricing policy of public enterprises – private sector – joint sector – co-operative sector. Privatisation and disinvestment – Arguments against privatisation – Rengarajan committee on disinvestment – Privatisation in India. Industrial sickness nature and causes of industrial sickness- suggestions for exactation of sick units.

Unit IV

Globalisation of business – Stages of globalisation – Essential conditions of globalisation – Pros and cons of globalisation – WTO and India International investments – Types of foreign investments – Regulation of foreign investments – Foreign investments by Indian companies – Multinational corporations.

Unit V

Social responsibility of business – Social orientation of business – Responsibilities of business to different sections – Arguments for and against social movement – Social Audit.

Reference Books

1. Dr. C.B. Gupta, “Business Environment” Sultan Chand and Sons, New Delhi, 2011.
2. Francis Cherunilam, “Business Environment Text and cases” Himalaya Publishing House, Mumbai, 2011.
3. H.L.Ahuja, ‘Economic Environment of Business’, S.Chand, New Delhi, 2009.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin
1-L1	Unit I -Business Environment
2-L2	Business environment
3- L3	Meaning
4-L4	Types of environment
5-L5	Internal environment.
6-L6	External environment.
7-L7	Environment analysis and
8-L8	Forecasting
9-L9	Techniques for environmental analysis
10-P1	Approaches to environmental analysis
11-L10	Types of forecasting
12-L11	Techniques for environmental forecasting
13-L12	Benefits of environmental analysis
14-L13	Limitation of environmental forecasting.
15-L14	Business and society
16-L15	Business ethics and values
17-L16	Culture and business. Corporate governance
18-L17	Need and importance of corporate governance
19-L18	Principles of good corporate governance
20-L19	Corporate transparency
21-L20	Corporate accountability
22-L21	Recommendations of Birla committee
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Industrial policy
25-L24	Industries (Development and Regulation Act)
26-IT-1	Internal Test-I
27-L25	Industrial Licensing.
28-L26	Industrial Licensing Procedures
29-L27	Industrial Licensing Procedures
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal

31- L29	Public sector
32- L30	Growth and performance
33- L31	The new public sector policy
34-P2	College level meeting/Cell function
35- L32	Organisation of public enterprises
36- L33	Government control over public enterprises
37- L34	Pricing policy of public enterprises
38- L35	Private sector
39- L36	Joint sector
40- L37	Co-operative sector
41- L38	Privatisation and disinvestment
42- L39	Arguments against privatisation
43- L40	Rengarajan committee on disinvestment
44- L41	Privatisation in India
45- L42	Industrial sickness nature and causes of industrial sickness
46- L43	Suggestions for exaltation of sick units
47- L44	Globalisation of business
48- L45	Stages of globalisation
49- L46	Essential conditions of globalisation
50- L47	Pros and cons of globalisation
51- P3	Department Seminar
52- L48	WTO and India International investments
53- L49	Types of foreign investments
54- L50	Regulation of foreign investments
55- L51	Foreign investments by Indian companies
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Multinational corporations.
58-L54	MNCs Advantages
59-IT-II	Internal Test-II
60- L55	MNCs Disadvantages
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Social responsibility of business
63- L58	Social responsibility of business for Employees
64- L59	Social responsibility of business for Government
65- L60	Social responsibility of business for Public
66- L61	Social orientation of business
67- L62	Responsibilities of business to different sections
68- L63	Arguments for and against social movement
69- L64	Social Audit
70- L65	Social Audit Functions & Objectives
71- L66	Social Audit Need & Purpose
72- L67	Social Audit Benefits
73- L68	Social Audit Limitation

74-P4	College level meeting/ function
75- L69	Debate & Seminar
76- L70	Debate & Seminar
77- L71	Debate & Seminar
78- L72	Debate & Seminar
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<BUSINESS ENVIRONMENT-
CO1	Explanation of Internal environment.
CO2	Explanation of external environment.
CO3	Explanation of society
CO4	Arguments against privatisation –
CO5	Rengarajan committee on disinvestment –
CO6	Arguments for and against social movement –
CO7	– Types of foreign investments
CO8	– Regulation of foreign investments –
Experimental Learning	
EL1	WTO- Debate
EL2	MNC - Debate
EL3	Arguments against privatisation –
EL4	Rengarajan committee on disinvestment –

Blended Learning

: using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com
Course Name	Retail Management
Course Code	PKCM25
Class	First Year (2018-2019)
Semester	Even
Staff Name	RSD.Arockia Mary
Credits	4
Hours Per Week	4/wk
Total :60 Hrs/Semester Internal Test-3 Hrs (18.01.2019, 25.02.2019,22.03.2019) Model Test-3 Hrs (08.04.2019) Department Meeting : 2 Hrs College Meetings: 2 Hrs	

Remaining 50 Hours (5 Units X10 Hrs per Unit =50Hrs)

Course objectives:

1. The objective of the course is familiarizing the retail management in marketing strategy among the students.

Unit – I

Introduction: – Meaning – Concepts – Formats of Retailing – Functions – Importance – Retail trends in India.

Unit – II

Retail Merchandising: - Basics of Retail Merchandising – Process –Methods – Retail Merchandise Mix – Merchandise buying – Analysing – Merchandise Performance.

Unit – III

Retail location strategy: - Importance of location decisions – Retail Franchising – Types of Retail location and site locations – Determining Factors – Retail location theories – Strategic Retail Planning Process.

Unit – IV

Retail Market Segmentation: - Market segmentation – Benefits of market segmentation – Segmenting, targeting and positioning – Criteria for effective market segmentation – Dimensions of segmentation.

Unit – V

Retail store Operation: - Elements of Retail store – Operations – Management of Retail outlet – Role of centralized retailers – Operations master schedule (OMS) – Store Maintenance.

Reference Books

1. Dr.Harjit Singh, “Retail management” A Global Perspective Text and Cases , “Sultan Chand Publications.
- 2.”Chetan Bajaj”, RajnishTuli and Nidhi V Srivastva. “Retail Management” Oxford University Press.
3. Gibson.G.Vedamani, “Retail Management – Functional and Practices, “JaicoPublishin.

Course Calendar

Hours Allotment	Class Schedule
1	Even Semester begin
2	Unit-I Introduction to Retail Management
3	Definition and meaning of retail management
4	Concepts, Nature & Classifications of Retail Management
5	Retail Industry in India
6	Characteristics of Retail Management
7	Function of Retail Management
8	Importance of Retail Management
9	Categories of retailers
10	Channels of retailing
11	Channels of retailing in India
12	Channels of retailing in Abroad

13	Franchise of retailing
14	Multilevel Marketing
15	Retailing in Recent years
16	Unit – II Introduction to Retail Customer
17	Consumer Behavior Meaning Types of Consumers
18	Factors influencing Consumer Factors affecting Consumer
19	Consumers Decision Making Stages of Consumer Decision making
20	Problems faced by the Consumers
21	Problems encountered by the Consumers
22	Situational Variable of Shopping Behavior
23	Behavior Indian Shoppers
24	Attitude of Indian Shoppers
25	Economic Conditions of Indian Shoppers
26	Purchasing Behavior for Customers
27	Unit-III Introduction to Market Segmentation
28	Market Segmentation Meaning, Definition
29	Concept of Market Segmentation
30	Importance of Market Segmentation
31	Types of Market Segmentation Uses of Market Segmentation
32	Limitations of Market Segmentation
33	Factors affecting Retail Market Segmentation
34	Types of Retailer Functions of retail Marketing
35	Types of Customers Targeting Meaning & Importance
36	Positioning Meaning & Importance
37	Deference between Targeting & Positioning
38	Classification of Consumer Goods
39	Criteria for effective of segmentation
40	Bases for Segmentation Profile of Customers
41	Market segmentation of Retail Market in India
42	Evaluation of Retail Market in India
43	Unit-IV Retail Location Strategy Introduction to Retail Location Strategy
44	Meaning of Retail Location Strategy Importance of Location Decision
45	Factors determining Location Types of Retail Location Site Selection Analysis
46	Estimate of Store Sales Theories of retail Location
47	Government procedures for location selection
48	Unit-V Product & Merchandise Management
49	Product Meaning Types of Product Types of Brand
50	Model test and last working day

Course Outcomes

Learning Outcomes	COs of the course “<Retail Management>”
CO1	Channels of retailing in India
CO2	Channels of retailing in Abroad
CO3	Problems faced by the Consumers

CO4	Problems encountered by the Consumers
CO5	Economic Conditions of Indian Shoppers
CO6	Types of Customers Targeting Meaning & Importance
CO7	Positioning Meaning & Importance
CO8	Market segmentation of Retail Market in India
CO9	Evaluation of Retail Market in India
Experimental Learning	
EL1	Debate on Evaluation of Retail Market in India
EL2	Market segmentation of Retail Market in India
EL3	Estimate of Store Sales Theories of retail Location

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce-Batch II

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Management Accounting
Course Code	KKCM11
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.J. Kamala Juliet Isaac

Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem	
Internal Test-3 Hrs (30.07.2018, 03.09.2018 & 08.10.2018)	
Model Test-3 Hrs (22.10.2018)	
Dept. Meetings-2 Hrs	
College Meetings-2 Hrs	
Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

Objective:

- The objective of the course is familiarising the management accounting practices used by management for effective administration

Syllabus MANAGEMENT ACCOUNTING-KKCM11

. Unit I Introduction and Financial statement Analysis

Management Accounting: Definition, Scope, Objectives, Functions, Advantages and Limitations - Management Accounting Vs. Financial Accounting - Management Accounting Vs. Cost Accounting - Tools of Management Accounting - Installation of Management Accounting system - Organisation for Management Accounting –Tools of financial statement analysis: comparative analysis, common size analysis, Trend analysis and Ratio analysis: computation of profitability, liquidity, long term solvency and efficiency ratios.

Unit II Funds Flow analysis and Cash Flow analysis

Funds Flow Analysis: Concept of fund - Procedure for preparation of Fund Flow Statement – Cash Flow Analysis: Procedure for preparation of Cash Flow Statement as per AS3 – Differences between Fund Flow Statement and Cash Flow Statement.

Unit III Marginal Costing and Break Even Analysis

Marginal Costing - Important concepts – Marginal costing and Absorption costing – Break Even Analysis – Cost Volume Profit Analysis – Managerial Applications of Marginal costing.

Unit IV Standard costing and Variance Analysis

Standard cost and Standard costing – Analysis of variances: Direct Material, Direct Labour, Overhead and Sales variances

Unit V Budgetary Control

Budget – Budgeting – Budgetary Control - Functional budgets: Sales, production, production cost, purchases, purchase cost and cash budget – Fixed and Flexible Budget – Master budget - Zero Base Budgeting.

References

1. Management Accounting, S.N.Maheshwari, Sultan Chand & Sons, New Delhi.
2. Management Accounting, Dalston L Cecil and Jenitra L Merwin, LearnTech Press, Trichy.
3. Management Accounting, ShashiK.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Unit-I Introduction and Financial statement Analysis

2-L2	Management Accounting:
3- L3	Definition
4-L4	Scope
5-L5	Objectives
6-L6	Functions
7-L7	Advantages and Limitations
8-L8	Management Accounting Vs. Financial Accounting
9-L9	Management Accounting Vs. Cost Accounting
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Tools of Management Accounting
12-L11	Installation of Management Accounting system
13-L12	Organisation for Management Accounting
14-L13	Tools of financial statement analysis
15-L14	Comparative Analysis
16-L15	Common Size Analysis,
17-L16	Trend analysis and Ratio analysis:
18-L17	Computation of profitability,
19-L18	Liquidity,
20-L19	Long term solvency
21-L20	Efficiency Ratios.
22-L21	Simple problems
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Simple problems
25-L24	Work out the problems
26-IT-1	Internal Test-I
27-L25	Simple problems
28-L26	Work out the problems
29-L27	Simple problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Unit-II Funds Flow analysis and Cash Flow analysis
32- L30	Meaning and definition of Funds Flow analysis and Cash Flow analysis
33- L31	Funds Flow Analysis:
34-P2	College level meeting/Cell function
35- L32	Concept of fund
36- L33	Procedure for preparation of Fund Flow Statement
37- L34	Cash Flow Analysis
38- L35	Procedure for preparation of Cash Flow Statement as per AS
39- L36	Differences between Fund Flow Statement and Cash Flow Statement.
40- L37	Unit-II Marginal Costing and Break Even Analysis
41- L38	Marginal Costing
42- L39	Important concepts
43- L40	Marginal costing
44- L41	Absorption costing

45- L42	Break Even Analysis
46- L43	Cost Volume Profit Analysis
47- L44	Managerial Applications of Marginal costing.
48- L45	Simple problems
49- L46	Work out the problems
50- L47	Simple problems
51- P3	Department Seminar
52- L48	Unit IV Standard costing and Variance Analysis
53- L49	Standard cost
54- L50	Standard costing
55- L51	Analysis of variances
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple work out
58-L54	Simple problems
59-IT-II	Internal Test-II
60- L55	Simple problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Direct Material,
63- L58	Direct Labour,
64- L59	Overhead and
65- L60	Sales variances
66- L61	Simple problems
67- L62	Work out the problems
68- L63	Simple problems
69- L64	Department programme
70- L65	Budgetary Control
71- L66	Budget
72- L67	Budgeting
73- L68	Budgetary Control
74-P4	Functional budgets
75- L69	Production Cost
76- L70	Purchases, Purchase Cost
77- L71	Cash Budget
78- L72	Fixed Budge
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Flexible Budget
81- L75	Flexible Budget
82-IT-III	Internal Test-III
83- L76	Zero Base Budgeting.
84- L77	Test Paper distribution and result analysis
85- L78	Master budget
	Entering Internal Test-III Marks into University portal

86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Management Accounting>”
CO1	Differentiate between management Accounting and Financial Accounting
CO2	Differentiate between management Accounting and cost Accounting
CO3	Differentiate between cost Accounting and Financial Accounting
CO4	Differentiate between fund flow and cash flow statement
CO5	Differentiate between statement and balancesheet
CO6	Differentiate budget and budgetary control
CO7	Differentiate marginal cost and standard cost
Experimental Learning	
EL1	Seminar classes taken for each unit
Integrated Activity	
IA1	Seminar classes were taken by advanced learner to the slow learners

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	Advanced Business Statistics
Course Code	PKCM12
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.G.koil samuel
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 & 08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

The objective of the course is to acquaint students with important statistical techniques for managerial decision making .The emphasis will be on their applications to business and economic situations

Syllabus

ADVANCED BUSINESS STATISTICS-KKCM12

Unit I

Probability Distribution: Theoretical Distribution - Binomial, Poisson, and Normal Distributions and their applications to business.

Unit II

Statistical Inference: Test of Hypotheses: – Standard error and sampling Distribution -procedure for testing of Hypothesis- Two tailed and one tailed Test of Hypothesis – Assumptions of the Parametric data- Z test-One sample T Test-Independent Sample T test– Paired sample T Test - Analysis of Variance (ANOVA)

Unit III

Non Parametric Tests: Chi-square tests-Sign tests-Kruskal-Wallis test- Mann Whitney U test-Rank correlation-problems only

Unit IV

Statistical Decision Theory: Decision making Environments – Criteria for making decision under condition of risk and uncertainty- Expected value approach.

Unit V

Statistical Quality Control: Control charts for variables and attributes-Acceptance sampling.

Books for Refeence:

- 1.Statistical methods - S.P.Gupta
- 2.Fundamentals of Statistics- Gupta, S.C.,
3. Levin, R.I. and D.S. Rubin, *Statistics for Management*, Prentice-Hall of India.
4. Spiegel, M.R. *Theory and Problems of Statistics*, Schaum Publishing Company.
5. Aczel, Amir D., *Complete Business Statistics*, McGraw Hill, 1999.
6. Kazmeir Leonard J., Norval F. Pohl, *Basic Statistics for Business and Economics*, McGraw Hill International (2nd ed.)

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Probability Distribution
2-L2	Theoretical Distribution
3- L3	Binomial
4-L4	Poisson
5-L5	Normal Distributions
6-L6	Applications to business.
7-L7	Simple problems
8-L8	Simple problems
9-L9	Simple problems
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Statistical Inference
12-L11	Test of Hypotheses:
13-L12	Standard error
14-L13	Sampling Distribution
15-L14	Procedure for testing of Hypothesis
16-L15	Two tailed Test of Hypothesis
17-L16	One tailed Test of Hypothesis
18-L17	Assumptions of the Parametric data
19-L18	Z test-One sample
20-L19	T Test
21-L20	Independent Sample T test
22-L21	Paired sample T Test
23-L22	Analysis of Variance (ANOVA)
	Internal Test I begins
24-L23	Simple problems
25-L24	Simple problems
26-IT-1	Internal Test-I
27-L25	Simple problems

28-L26	Simple problems
29-L27	Simple problems
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Simple problems
32- L30	Simple problems
33- L31	Simple problems
34-P2	College level meeting/Cell function
35- L32	Non Parametric Tests:
36- L33	Chi-square tests
37- L34	Sign tests
38- L35	Kruskal-Wallis test
39- L36	Mann Whitney
40- L37	U test-Rank
41- L38	Correlation-problems only
42- L39	Simple problems
43- L40	Simple problems
44- L41	Simple problems
45- L42	Simple problems
46- L43	Simple problems
47- L44	Simple problems
48- L45	Statistical Decision Theory:
49- L46	Decision making Environments
50- L47	Criteria for making decision under condition of risk and uncertainty-
51- P3	Expected value approach.
52- L48	Department Seminar
53- L49	Simple problems
54- L50	Simple problems
55- L51	Simple problems
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Simple problems
58-L54	Simple problems
59-IT-II	Internal Test-II
60- L55	Simple problems
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Statistical Quality Control:
63- L58	Control charts for variables
64- L59	Attributes
65- L60	Acceptance
66- L61	Sampling.
67- L62	Simple problems
68- L63	Simple problems
69- L64	Simple problems

70- L65	Simple problems
71- L66	Simple problems
72- L67	Simple problems
73- L68	Seminar for Students
74-P4	College level meeting/ function
75- L69	Seminar for Students
76- L70	Seminar for Students
77- L71	Seminar for Students
78- L72	Revision
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Business Statistics>”
CO1	To clarify the differences between large sample and small sample
CO2	Explain the methods of test
CO3	To clarify the differences between Parametric and non parametric test
CO4	To clear picture in ANOVA one way classification
CO5	Explain clearly in ANOVA two way classification
Experimental Learning	
EL1	
EL2	Seminar classes were taken by advanced learner to the slow learners

Blended Learning

: using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR
Course Code	KKCM13
Class	I year (2018-2019)
Semester	Odd
Staff Name	Mr.R.Allwin Nirmal Singh
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 & 08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- The objective of this course is to help students understand the conceptual frame work of management and organizational behaviour

Syllabus

MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR-KKCM13

Objective

Unit-I

Management- Definition- Functions of manager- Management function – Planning, organizing, Authority responsibility, Powers of delegation, Decentralization, Staffing directing, Co-ordinating, Control- nature, process and techniques.

Unit-II

Organizational behaviour- evolution, Development, relationship between organization behavior and management, Attitudes, Perception, Learning, Personality, Transaction analysis Motivation- Meaning, concepts, Theories of motivation, Motivation and Morale communication process, forms of communication, barriers to communication

Unit III

Group dynamics- Definition, importance, Types of groups, Group formation and development, Composition, Performance, Leadership- Styles, theories.

Unit IV

Organizational change and development –Planned change- resistance to change and managing change. Organizational development (OD) meaning, objectives, models and OD interventionism – organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.

Unit-V

Quality of working life (QWL)- Evolution and development of constituents of Quality of work life QWL in Indian context International organizational behavior- cultural differences and similarities, individual behaviour in International organization- Group behaviour- Organisation characteristics- organization change and managerial career.

Books for Reference:

Principles of Management- L.M Prasad

Organizational Behavior- S.S.Khanka S.Chand& Company Ltd-2005

Organizational Behavior- Stephen P.Robbins- Pearson Education SinaporeP.Ltd.,

Reference books

Stephens P.Robbins- OrganisationalBehaviour, Prentice Hall 1997.

Organizational Behavior- Aswathappa- Himalaya Publishing House.

Organizational Behavior- John W.Navstrom and Keith Davis.Tata McGraw Hill.

Understanding Organizational Behavior- UdaiPareek- Oxford University Press

Organisational Behaviour Text and cases, Avinash.K.Chitale,et.al.,PHI Learning Private Limited

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Unit-I Management Concept
2-L2	Management
3- L3	Definition
4-L4	Functions of manager

5-L5	Management function
6-L6	Planning,
7-L7	Organizing
8-L8	Authority responsibility
9-L9	Powers of delegation
10-P1	Decentralization
11-L10	Welcoming of First year and Inauguration of Association
12-L11	Staffing directing,
13-L12	Co-ordinating,
14-L13	Control
15-L14	Nature
16-L15	Process
17-L16	Techniques.
18-L17	Unit-II Organisational behaviour
19-L18	Organizational behaviour- Meaning
20-L19	evolution,
21-L20	Development,
22-L21	relationship between organization behavior and
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Management
25-L24	Attitudes
26-IT-1	Internal Test-I
27-L25	Perception
28-L26	Learning
29-L27	Personality
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Transaction analysis Motivation
32- L30	Meaning
33- L31	Concepts
34-P2	College level meeting/Cell function
35- L32	Theories of motivation
36- L33	Motivation
37- L34	Morale communication process
38- L35	farms of communication
39- L36	barriers to communication
40- L37	Unit III Group dynamics
41- L38	Group dynamics- Meaning
42- L39	Definition
43- L40	Importance
44- L41	Types of groups
45- L42	Group formation and development
46- L43	Composition, Performance, Leadership- Styles, theories.
47- L44	Unit IV

48- L45	Organizational change and development
49- L46	Planned change
50- L47	Resistance to change
51- P3	Managing change.
52- L48	Organizational development (OD)
53- L49	Meaning
54- L50	Objectives
55- L51	Models
56-L52	OD interventionism
	Organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.
57-L53	Over view of organisational change
58-L54	Overview of management change
59-IT-II	Internal Test-II
60- L55	Revision of first four chapters
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Unit-V - Quality work life
63- L58	Quality of working life (QWL)-
64- L59	Evolution
65- L60	and development of constituents of Quality of work life
66- L61	QWL in Indian context International organizational behaviour-
67- L62	Cultural differences
68- L63	Similarities,
69- L64	Individual behaviour in International organization-
70- L65	Group behaviour
71- L66	Organisation characteristics
72- L67	Organization change
73- L68	Managerial career
74-P4	College level meeting/ function
75- L69	Seminar for Students
76- L70	Seminar for Students
77- L71	Seminar for Students
78- L72	Seminar for Students
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Seminar for Students
81- L75	Seminar for Students
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test

88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<MANAGEMENT CONCEPTS AND ORGANISATIONAL BEHAVIOUR-KKCM13 >”
CO1	Authority responsibility,
CO2	Powers of delegation,
CO3	Decentralization,
CO4	relationship between organization behavior and
CO5	OD interventionism –
CO6	Organisational effectiveness definition approaches to organisational effectiveness factors influencing organisational effectiveness.
CO7	Quality of working life (QWL)-
CO8	Evolution
CO9	and development of constituents of Quality of work life
Experimental Learning	
EL1	Debate on individual behaviour in International organization-
EL2	Debate on Group behaviour-
EL3	Debate on Organisation characteristics-

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	OFFICE AUTOMATION-
Course Code	PKCM14
Class	I year (2018-2019)
Semester	Odd
Staff Name	Dr.S.Dani Roman Singh
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 & 08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

The objective of the course is to make the students to learn modern methods of office automation through computer.

Syllabus

OFFICE AUTOMATION-

Objective:

UNIT-I

MS-Word 10

Meaning and definition capabilities of computers- block diagram generation of computers – types of computers – applying advanced formatting techniques- Page formatting-working with columns- constructing high quality tables-working with complex documents-mail merge-publishing online forms.

UNIT-II

MS-Excel

Creating Excel worksheets-entering and editing cell entries, working with numbers, changing worksheet layout, other formatting options-printing in Excel-using functions and reference- naming ranges-creating charts- using custom and special effects-using financial and statistical functions and reference –naming ranges – creating charts using custom and special effects – using financial and statistical functions – tracking and analysing , data with Excel- Auditing worksheets

UNIT-III

MS-Access

Objectives of Access Database-parts of Access window-starting Microsoft Access-creating a new database-creating a database through table wizard-creating table through Design window-Query-forms-Report.

UNIT-IV

MS-Power point

Creating power point presentation: creating a basic presentation-building presentation-modifying visual elements-formatting and checking text-adding objects-applying transitions-animation effects-preparing handout-taking the show on the road.

UNIT-V

Business Engineering and ERP

Business engineering-introduction-significance-principles-Enterprise Resource Planning (ERP)- introduction-evolution-integrated system approach-business benefits-ERP in business processes.

Text Books:

1. **Stephen L. Nelson**, “Office 2010,Computer Reference”, Tata McGraw Hill Publishing company Ltd.
2. **Sumner Mary**- “Enterprise Resource Planning”, Pearson Education, inc. I Edition 2012.

Reference Books:

1. **Gini Courter &AnnettelMaraquis**, “MS-Office 2010”,BPB Publishing.
2. **Alexis Leon**, ”Enterprise Resource Planning”, II Edition,Tata McGraw Hill Publishing company Ltd.2007.
3. **GargVinodkumar, Venkitakrishnan.N.K.**, “Enterprise Resource Planning- Concept and Practice”, II Edition, PHI Learning2009

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	MS-Word 10
2-L2	Meaning
3- L3	Definition capabilities of computers
4-L4	Block diagram
5-L5	Generation of computers
6-L6	Types of computers
7-L7	Applying advanced formatting techniques
8-L8	Page formatting
9-L9	Working with columns
10-P1	Constructing high quality tables
11-L10	Working with complex documents
12-L11	Mail merge
13-L12	Publishing online forms.
14-L13	Publishing online forms
15-L14	MS-Excel
16-L15	Creating Excel worksheets
17-L16	Entering and editing cell entries
18-L17	Working with numbers,
19-L18	Changing worksheet layout,
20-L19	Other formatting options
21-L20	Printing in Excel
22-L21	Printing in Excel
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	using functions and reference
25-L24	Naming ranges
26-IT-1	Internal Test-I
27-L25	Using functions and reference
28-L26	Naming ranges
29-L27	Creating charts
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Practical
32- L30	practical
33- L31	practical
34-P2	College level meeting/Cell function
35- L32	Using custom
36- L33	Special effects
37- L34	Using financial and statistical functions and reference
38- L35	Naming ranges

39- L36	Creating charts using custom and special effects
40- L37	Using financial and statistical functions
41- L38	Tracking and analysing ,
42- L39	Data with Excel
43- L40	Auditing worksheets
44- L41	UNIT-III MS-Access
45- L42	Objectives of Access Database
46- L43	Parts of Access window
47- L44	Starting Microsoft Access
48- L45	Creating a new database
49- L46	Creating a database through table wizard
50- L47	Creating table through Design window
51- P3	Department Seminar
52- L48	Query-forms-Report
53- L49	UNIT-IV MS-Power point
54- L50	Creating power point presentation:
55- L51	Creating a basic presentation
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Creating a basic presentation
58-L54	Revision
59-IT-II	Internal Test-II
60- L55	Revision
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Building presentation
63- L58	Modifying visual elements
64- L59	Formatting and checking text-adding objects
65- L60	Applying transitions
66- L61	Animation effects
67- L62	Preparing handout
68- L63	Taking the show on the road.
69- L64	UNIT-V Business Engineering and ERP
70- L65	Business engineering-
71- L66	Introduction
72- L67	Significance
73- L68	Principles
74-P4	College level meeting/ function
75- L69	Enterprise Resource Planning (ERP)
76- L70	Introduction
77- L71	Evolution
78- L72	Integrated system approach
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Business Benefits

81- L75	ERP in business processes.
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<OFFICE AUTOMATION->”
CO1	generation of computers –
CO2	types of computers
CO3	Auditing worksheets
CO4	-modifying visual elements-
CO5	formatting and checking text-adding objects-
CO6	applying transitions-
CO7	Business Engineering and ERP
CO8	business benefits-
CO9	ERP in business processes.
Experimental Learning	
EL1	Practical for MS word
EL2	Practical for MS Excel sheet
EL3	Practical for MS Power point

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	M.Com.
Course Name	MODERN MARKETING MANAGEMNT-
Course Code	PKCM15
Class	I year (2018-2019)
Semester	Odd
Staff Name	RSD.Arockia Mary
Credits	4
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs (30.07.2018, 03.09.2018 & 08.10.2018) Model Test-3 Hrs (22.10.2018) Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- The course intends to impart students with modern marketing management practices

Syllabus

MODERN MARKETING MANAGEMNT- UNIT I:

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; Strategic marketing planning – an overview. Issue and Developments in marketing; Social, ethical and legal aspects of marketing; Marketing of Services; International marketing; Green marketing; Cyber marketing; MLM-Relationship marketing and other developments in marketing.

UNIT II:

Product Decisions: Concept of a product; Classification of products; major product decisions; product line and product mix; Branding; Packaging and labeling; Product life – cycle – strategic implications; New product development and consumer adoption process.

UNIT III:

Marketing Research – Marketing Environment – Marketing Information System – Difference between Marketing Research and Marketing Information System .Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

UNIT IV:

Distribution Channels and Physical Distribution Decisions; Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

UNIT V:

Promotion Decisions: communication process; Promotion mix – advertising, personal selling, sales promotion publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales Promotion – tools and techniques.

Reference :

1. Kotler, Philip: Marketing Management – Analysis, planning, implementation and control, Prentice Hall New Delhi.(latest edition).
2. Marketing: A Managerial Introduction: J.C. Gandhi, McGraw Hill Publications, latest edition.
3. Majumdar, Ranajit; Product Management in India, Prentice hall, New Delhi. \
4. MC Carthym E. jenone and William D perreaultJr;Basic Marketing; Managerial approach, Richard D.irwn, Homewood , Illiois. Reprint.
5. Ramaswamy, V.S and Namakumari,S; Marketing management, Macmillan India, New Delhi.
6. Srinivasan, R;Case studies in marketing; the Indian context, Prentice Hall, New Delhi.
7. Stanton, William J. and chariesfutrell; fundamentals of marketing; McGraw hill publishing co., New York.
8. Still.RichardR,EdwardW.Cundiff and Norman A.P Govoni Sales Management: Decisions, Strategies and cases, Prentice Hall, New Delhi.
9. Chandra Bose, Modern Marketing – Principles & Practice, Prentice Hall, New Delhi.
- 10.Chandrasekar,K.S,Marketing Management-Text Cases, Vijay Nicole Imprints Private Limited,Chennai

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin
1-L1	Introduction
2-L2	Concept
3- L3	Nature, scope
4-L4	Importance of marketing;
5-L5	Marketing concept and its evolution;
6-L6	Marketing mix
7-L7	Strategic marketing planning
8-L8	Marketing Planning An overview
9-L9	Issue and Developments in marketing
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Social Ethics
12-L11	Ethical and legal aspects of marketing
13-L12	Marketing of Services
14-L13	International marketing
15-L14	Green marketing
16-L15	Cyber marketing
17-L16	MLM-Relationship marketing and
18-L17	Developments in marketing
19-L18	Product Decisions
20-L19	Concept of a product
21-L20	Classification of products
22-L21	major product decisions
23-L22	Allotting portion for Internal Test-I
	Internal Test I begins
24-L23	Product line and product mix;
25-L24	Branding;
26-IT-1	Internal Test-I
27-L25	Packaging
28-L26	Labelling
29-L27	Product life – cycle
30-L28	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Strategic implications
32- L30	New product development
33- L31	Consumer adoption process
34-P2	College level meeting/Cell function
35- L32	Marketing Research
36- L33	Marketing Environment
37- L34	Marketing Information System
38- L35	Difference between Marketing Research and Marketing Information System
39- L36	Pricing Decision
40- L37	Factors affecting price determination

41- L38	Pricing policies and strategies
42- L39	Discounts and rebates
43- L40	Distribution Channels
44- L41	Physical Distribution Decisions
45- L42	Nature
46- L43	Functions
47- L44	Types of distribution channels
48- L45	Distribution channel intermediaries
49- L46	Channel management decisions
50- L47	Retailing and wholesaling
51- P3	Department Seminar
52- L48	Promotion Decisions
53- L49	communication process
54- L50	Promotion mix
55- L51	Debate
56-L52	Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Advertising, Personal Selling
58-L54	Sales Promotion Publicity
59-IT-II	Internal Test-II
60- L55	Debate
61- L56	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Public Relations, Determining Advertising Budget
63- L58	Copy designing and its testing
64- L59	Media selection
65- L60	Advertising effectiveness
66- L61	Sales Promotion
67- L62	Promotion Types
68- L63	Effectiveness of Promotion
69- L64	Impact of Promotion
70- L65	Promotions factors
71- L66	Promotion and Sales
72- L67	Tools and techniques
73- L68	Seminar for Student
74-P4	College level meeting/ function
75- L69	Seminar for Student
76- L70	Seminar for Student
77- L71	Seminar for Student
78- L72	Seminar for Student
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III

83- L76	Revision
84- L77	Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day

Course Outcomes

Learning Outcomes	COs of the course “<MODERN MARKETING MANAGEMNT- KKCE21 >”
CO1	Marketing mix
CO2	Product life – cycle
CO3	Media selection;
CO4	Issue and Developments in marketing:
CO5	Promotion Decisions:
CO6	communication process;
CO7	Promotion mix –
CO8	Debate
CO9	
Experimental Learning	
EL1	Demo class for a particular product Sales Promotion –
EL2	Application of Tools and techniques.
EL3	
EL4	
Integrated Activity	
IA1	Collaborated learning methods applied
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity

: Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2018-19

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Financial Accounting-II
Course Code	SMCO21
Class	I year
Semester	II
Staff Name	Mr.M.Mathew Richardson
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- .To enhance critical and analytical approach to different types of accounting.
- To provide real life opportunities to manage business accounts.

Syllabus

Financial Accounting-II

Unit-I Consignment –Account sales- Treatment of Bad debts- Del-credere commission- Over Riding commission-Difference between consignment and sales- Valuation of unsold stock- Recurring and Non-recurring expense-Abnormal, Normal loss- Invoice price model.

Unit-II Accounts of Non-Trading concern-Meaning- Capital and Revenue Expenditure- Capital and Revenue Receipts- Difference between capital and revenue items-Income and Expenditure account- Receipts and payments account- Balance sheet.

Unit-III Joint venture- Meaning- Difference between Joint venture and partnership, Difference between consignment and joint venture- Methods of maintaining accounts- own book model(Joint Bank account) –separate Book model- Memorandum joint venture model

Unit-IV-Average due date-Account current

Unit-V-Insurance claims- Loss of stock- Loss of profit- Self Balancing ledger- Sectional Balancing System.

Course Calendar

Hour allotment	Class Schedule
	even Semester Begin on 03.12.2018
1-L1	Intoduction and distributing t he syllabus
2-L2	Consignment –meaning,Account sales, Treatment of bad debts
3- L3	Treatment of delcredrecommission,over riding commission
4-L4	Difference between consignment and sales
5-L5	Valuation of unsold stock
6-L6	Recurring and non-recurring expenses
7-L7	Abnormal, normal loss
8- P1	Welcoming of First year and Inauguration of Mathematics Association
9- L8	Invoice price method
10- L9	Consignment-problem
11-L10	Consignment-problem
12-L11	Consignment-problem
13-L12	Consignment-problem
14-L13	Accounts of non-trading concern-meaning,capital items
15-L14	Capital and revenue expenses-problems
16-L15	Capital and revenue incomes-problems
17- L16	Difference between capital and revenue items
18- L17	Income and expenditure account-problems
19- L18	Receipts and payments account-problems
20- L19	Income and exp.account and Balance sheet-problems
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 18.01.2019
22- L21	Income and exp.account and Balance sheet-problems
23- IT-1	Internal Test-I
24- L22	Income and exp.account and Balance sheet-problems
25- L23	Income and exp.account and Balance sheet-problems
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Income and exp.account and Balance sheet-problems
28- L26	Income and exp.account and Balance sheet-problems
29- L27	Revision
30- P2	College level meeting/Cell function
31-L28	Joint venture-meaning,dif.between Joint venture and Partnership
32-L29	Difference between consignment and Joint venture
33-L30	Methods of maintaining accounts-Joint bank account-problems
34- L31	Methods of maintaining accounts-Joint bank account-problems
35- L32	Methods of maintaining accounts-Joint bank account-problems
36- L33	Methods of maintaining accounts- separate book model-problem
37- L34	Methods of maintaining accounts- separate book model-problem

38-L35	Methods of maintaining accounts- separate book model-problem
39- L36	Methods of maintaining accounts-memorandum Joint venture-problems
40- L37	Methods of maintaining accounts-memorandum Joint venture-problems
41- L38	Methods of maintaining accounts-memorandum Joint venture-problems
42-P3	Department Seminar
43- L39	Revision
44- L40	Average due date-problems
45- L41	Average due date-problems
46- L42	Average due date-problems
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins on 25.02.2019
48- L44	Average due date-problems
49-IT-II	Internal Test-II
50-L45	Account current-problems
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Account current-problems
53- L48	Account current-problems
54- L49	Account current-problems
55- L50	Insurance claims-meaning, Loss of stock -problems
56- L51	Insurance claims-meaning, Loss of stock –problems
57- L52	Insurance claims-meaning, Loss of stock –problems
58- L53	Loss of profit-problems
59-P4	College level meeting/ function
60- L54	Loss of profit-problems
61- L55	Loss of profit-problems
62- L56	Self balancing ledger-problems
63- L57	Self balancing ledger-problems
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 22.03.19
65- L59	Self balancing ledger-problems
66- L60	Sectional balancing ledger-problems
67-IT-III	Internal Test-III
68- L61	Sectional balancing ledger-problems
69- L62	Sectional balancing ledger-problems
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test – 08.04.2019
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course Outcomes

Learning Outcomes	COs of the course “Financial Accounting-II”
CO1	To impart the knowledge of various accounting concepts
CO2	To instill the knowledge about accounting procedures, methods and techniques.
CO3	To acquaint them with practical approach to accounts writing by using software package.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN (2018-2019)

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Principles of management
Course Code	SMCO21-Core-II (Part-III)
Class	First Year
Semester	II
Staff Name	J.Sheeba
Credits	5
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

1. To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.
5. To familiarise the students with concepts and principles of management.
6. To impart knowledge on the functions of management among the students

PRINCIPLES OF MANAGEMENT

- Unit I** **12 hours**
Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.
- Unit II** **12 hours**
Planning and Decision making- Planning-Importance of planning-Process of planningtypes of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)- Obstacles to effective planning. Decision making- Types of decisions-Process of decision making-Decision tree.
- Unit III** **12 hours**
Organising - Organisation-importance-Principles of organizing- Organisational

structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV **12 hours**

Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V **12 hours**

Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination - Control-nature-Basic control process-Control techniques (Traditional and Nontraditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson's India Education Services Pvt. Ltd.

Hour allotment	Class Schedule
	Odd Semester Begin on 3.12.2018
1-L1	Unit I Introduction to management- Meaning and definition of management
2-L2	Functions ofmanagement
3- L3	Managerial skills
4-L4	Levels of management
5-L5	Roles of manager
6-L6	Management as a science or art
7-L7	Continuation of Management as a science or art
8- P1	contributions to management by F.W.Taylor
9- L8	contributions to management Henry Fayol
10- L9	contributions to management Elton Mayo
11-L10	contributions to management Peter.F.Drucker
12-L11	Unit II Planning and Decision making-
13-L12	Planning-Importance of planning
14-L13	Process of planning
15-L14	Typesof planning methods
16-L15	Objectives-Policies-Procedures-
17- L16	Strategies and Programmes
18- L17	Obstacles to effective planning.
19- L18	Decision making
20- L19	Types of decisions
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 18.01.2019
22- L21	Process of decision making
23- IT-1	Internal Test-I

24- L22	Internal Test-I
25- L23	Decision tree.
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Unit III Organising - introduction
28- L26	Organisation-importance
29- L27	Principles of organizing
30- P2	College level meeting/Cell function
31-L28	Organisationalstructure-Line and functional
32-L29	Organisation charts and manuals.
33-L30	Departmentation
34- L31	Bases-span of management
35- L32	Delegation- Meaning and definition
36- L33	Principles of delegation
37- L34	Centralisation and Decentralisation.
38- L35	Unit IV Directing- introduction
39- L36	Importance and Principles of Directing
40- L37	Motivation-Theories.ofmotivation-Maslow-
41- L38	Herzberg Theories
42-P3	Department Seminar
43- L39	Communication
44- L40	Process-Barriers to effectivecommunication
45- L41	- Leadership
46- L42	-Definition-Styles of Leadership
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins on 25.02.2019
48- L44	Styles of Leadership
49-IT-II	Internal Test-II
50-L45	Internal Test-II
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit V Co-ordination and control -
53- L48	Co-ordination-Importance
54- L49	Requirements of effective coordination
55- L50	Control-nature
56- L51	Basic control process
57- L52	Control techniques -Traditional
58- L53	Nontraditional
59-P4	College level meeting/ function
60- L54	Nontraditional
61- L55	Use of computers in Management Information system.
62- L56	Use of computers in Management Information system.
63- L57	Revision
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 22.03.2019

65- L59	Internal Test-III
66- L60	Internal Test-III
67-IT-III	Internal Test-III
68- L61	Internal Test-III
69- L62	Internal Test-III
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test – 08.04.2019
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.4.2019

Course Outcomes

Learning Outcomes	COs of the course “<Principles of management>”
CO1	Discuss and communicate the management evolution and how it will affect future managers....
CO2	Observe and evaluate the influence of historical forces on the current practice of management
CO3	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues
CO4	Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment
CO5	Practice the process of management's four functions: planning, organizing, leading, and controlling
CO6	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences
CO7	Evaluate leadership styles to anticipate the consequences of each leadership style
CO8	Gather and analyze both qualitative and quantitative information to isolate issues and formulate best control methods.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2018-19

(Prepared by staff member handling the course)

Programme Name	B.Com.(CS)
Course Name	Company Law - II
Course Code	SACR21
Class	I year
Semester	Even
Staff Name	K. Jasmine Thangamani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

1. To know the rules and regulations of the company creations
2. To understand the memorandum of Association and Articles of Association
3. To know the prospectus and membership of the company

Syllabus

Unit – I

Share capital - Types of share capital - Stock and Shares - Types of shares – Application – Allotment – Calls on Shares – Share Certificate – transfer of Shares – forfeiture of Shares – issue of Bonus Shares.

Unit - II

Borrowing powers – ultra vires borrowing – methods of borrowing debentures – kinds – Creation of charges – fixed and floating charges – registration of changes

Unit – III

Directors – appointment – position – qualification, disqualification – removal – duties of directors – powers – liability of directors – managerial remuneration – board meetings – managing directors – rights and duties.

Unit – IV

Dividend – Rules regarding dividend – penalty for default – payment of interest out of capital – Appointment of Auditors – Removal – Remuneration – rights, powers and duties of auditors.

Unit – V

Winding up – Modes of winding up – official liquidator – duties and powers of liquidators.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 03.12.2018
1-L1	Share Capital
2-L2	Types of Share Capital
3- L3	Types of Share Capital
4-L4	Stock and Shares
5-L5	Types of Share
6-L6	Types of Shares
7-L7	Application
8-L8	Allotment
9-L9	Calls on Shares
10-P1	Share certificate
11-L10	transfer of share
12-L11	forfeiture of share
13-L12	Issue of Bonus shares
14-L13	Issue of bonus shares
15-L14	Conversion
16-L15	Borrowing power
17-L16	Borrowing Power
18-L17	Ultra voles Borrowing
19-L18	Method of borrowing debenture
20-L19	Method of borrowing debenture
21-L20	- Allotting portion for Internal Test – I
22-L21	Internal Test I begins on 18.01.2019
23-L22	Kinds
	Kinds
24-L23	Creation of Charges
25-L24	Fixed of Floating charges
26-IT-1	- Test paper distribution and result analysis
27-L25	Entering Internal – I Marks into University Portal
28-L26	Registration of Charges
29-L27	Directors
30-L28	Appointment of Directors
	Qualification of Director
31- L29	disqualification
32- L30	Removed

33- L31	duties of directors
34-P2	powers of directors
35- L32	power of directors
36- L33	Liability of Directors
37- L34	Managerial remuneration
38- L35	Board meeting
39- L36	Board meeting
40- L37	Managing directors
41- L38	Rights
42- L39	Duties
43- L40	Dividend
44- L41	Rules regarding dividend
45- L42	Rules regarding dividend
46- L43	- Allotting portion for Internal
47- L44	Internal Test II begins on25.02.2019
48- L45	Penalty for default
49- L46	Internal test – II
50- L47	Payment of Interest amount of capital
51- P3	- Test paper distribution and result analysis
52- L48	Entering Internal Test – II Marks into University Portal
53- L49	Appointment of Auditors
54- L50	Appointment of Auditors
55- L51	Removed Remuneration
56-L52	Rights of power of auditors
	duties of auditors
57-L53	Revision
58-L54	Winding up of company
59-IT-II	Modes of Winding up
60- L55	Modes of Winding up
61- L56	Official Liquidator
	Duties of liquidator
62- L57	Duties of liquidator
63- L58	- Allotting portion for Internal Test – III
64- L59	Internal Test III begins on22.03.2019
65- L60	Powers of Liquidators
66- L61	
67- L62	Internal Test – III
68- L63	Seminar
69- L64	Revision
70- L65	- Test paper distribution and result analysis
71- L66	Entering Internal – III Marks into University Portal
72- L67	Model Test – 08.04.2019
73- L68	Model Test
74-P4	Model Test
75- L69	Model Test Paper distribution and previous year University question paper discussion
76- L70	Feedback of the course, analysis and report preparation
77- L71	Last Working day on 23.04.19

Course Outcomes

Learning Outcomes	COs of the course “<Company Law - II>”
CO1	Know about the company shart
CO2	Understand the borrowing power of the company
CO3	Know about the directors appointment
CO4	Understand the principles of winding up of Company
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2018-19

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Value Based Education
Course Code	SVBE21-Common (Part-IV)
Class	First Year
Semester	II
Staff Name	J.SHEEBA
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. Full development of child's personality in its physical, mental, emotional, and spiritual aspects.
2. Inculcation of good manners and of responsible and cooperative citizenship.
3. Developing respect of the dignity of individual and society
4. Inculcation of a spirit of patriotism and national integration.
5. Development a democratic way of thinking and living.

Unit I: Social Justice

Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony

Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc

– communalharmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario

Mass media –functions –characteristics –need and purpose of media literacy – effects and influence -

- d) youth and children – media power – socio cultural and political consequences mass mediated culture
- e) - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics

Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 03.12.2018
1-L1	Social justice, features of value education, need for social justice, parameter of social justice
2-L2	Factor causing social injustice
3- P1	Social reformer and his/her roles
4-L3	Concept of human rights, features of human rights, classification of human rights
5-L4	____ - Allotting portion for Internal Test-I
	Internal Test I begins on 18.01.2019
6-IT-I	Internal Test-I
7-L5	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Principles of human rights, human rights and Indian constitution
9-L7	Rights of women and children
10-P2	College level meeting/Cell function
11-L8	Violence against women, Rights of marginalized people – like women, children, dalits, minorities, physically challenged etc.
12-L9	Social issues – features, causes, factors
13-P3	Department Seminar
14-L10	Types of social problems – poverty, unemployment, alcoholism, drug addicts
15-L11	Communal harmony, National integration, Secularism, Religion
16-L12	____ - Allotting portion for Internal Test-II
	Internal Test II begins on 25.02.2019
17-IT-1	Internal Test-II

18-L13	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Media education- mass communication, function, need and purpose of media literacy, effects and influences- youth and children
20- P2	College level meeting/ function
21-L15	Media power-socio cultural and political consequences, globalization, new media prospects and challenges
22-L16	Values and ethics – kinds of values and ethics, duties and responsibilities
23- L17	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 22.03.2019
24- IT-III	Internal Test-III
25-L18	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test – 08.04.2019
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.04.2019

Course outcomes

Learning Outcomes	COs of the course “<Value based education>”
CO1	It offers a new way of thinking about education and how students can be supported to develop to become successful and happy members of the global society.
CO2	Students become more empowered to take responsibility of their own learning. They develop academic diligence when they are involved with a value based school. They develop rational trust.
CO3	It also promotes effective learning and underpins continuous improvement of the personal, social, moral and economic well-being.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Advanced Financial Accounting - II
Course Code	SMCO41
Class	II year
Semester	EVEN
Staff Name	K.JasmineThangamani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To understand the nature and system of accounting followed in Partnership firm.
- To know the procedures to be followed at the time of Admission, Retirement and Death of a partner in a partnership business.
- To know the procedures to be followed at the time of dissolution of partnership business.

Syllabus

Unit I: Partnership Accounts – Past adjustments and guarantee.

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital.

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy.

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule .

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Partnership accounting - introduction
2-L2	Types of partnership accounts
3- L3	Various kinds of partners
4-L4	Features of partnership
5-L5	Capital accounts
6-L6	Current accounts
7-L7	Fixed capital accounting method
8-L8	Fluctuating capital accounting method
9-L9	Difference between two accounting methods
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Profit and Loss appropriation account
12-L11	Specimen for P&L appropriation account
13-L12	Interest on capital
14-L13	Interest on drawings
15-L14	Salary or commission to partners
16-L15	Interest on loan of partners
17-L16	Problems relating to fixed capital method
18-L17	Problems relating to fixed capital method
19-L18	Problems relating to fixed capital method
20-L19	Fluctuating capital method - problems
21-L20	Fluctuating capital method - problems
22-L21	Fluctuating capital method - problems
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
24-L23	Gurantee of profit to partner
25-L24	Past adjustments- meaning
26-IT-1	Internal Test-I
27-L25	Treatment of past adjustments
28-L26	Goodwill treatment
29-L27	Factors affecting goodwill
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Problems relating to goodwill
32- L30	Valuation of goodwill
33- L31	Methods of valuation of goodwill
34-P2	College level meeting/Cell function
35- L32	Problems relating to goodwill methods
36- L33	Admission of partnership
37- L34	Accounting treatment

38- L35	Transfer of accumulated reserves
39- L36	Revaluation of assets and liabilities
40- L37	Determination of new profit sharing ratio
41- L38	Treatment of goodwill
42- L39	New partners capital and adjustment
43- L40	Journal entries regarding the above treatments
44- L41	Journal entries regarding the above treatments
45- L42	Journal entries regarding the above treatments
46- L43	Format of revaluation account
47- L44	New profit sharing ratio calculation
48- L45	Revaluation method
49- L46	Retirement of partnership firm
50- L47	Accounting treatments for retirement
51- P3	Department Seminar
52- L48	Settlement of partners claim
53- L49	New reconstituted balance sheet of firm
54- L50	Major problems regarding retirement of firm
55- L51	Death of partnership firm
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
57-L53	Joint life policy
58-L54	Loan account of retiring partners
59-IT-II	Internal Test-II
60- L55	Dissolution of partnership firm
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Settlement of accounts
63- L58	Circumstances of dissolution
64- L59	Accounting procedure for dissolution
65- L60	Reasons for dissolution
66- L61	Realisation account - theory
67- L62	Format of realisation account
68- L63	Dissolution due to insolvency
69- L64	Garner Vs. Murray rule
70- L65	All partners insolvency
71- L66	Single partner insolvency
72- L67	Calculation of capital ratio
73- L68	Problems regarding above treatments
74-P4	College level meeting/ function
75- L69	Gradual realisation of assets
76- L70	Piecemeal distribution
77- L71	Methods of piecemeal distribution
78- L72	Order of payment

79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
80- L74	Proportionate capital method
81- L75	maximum loss method
82-IT-III	Internal Test-III
83- L76	statement showing distribution of cash
84- L77	_____ - Test Paper distribution and result analysis
85- L78	problems regarding the cash distribution
	Entering Internal Test-III Marks into University portal
86- L79	Model Test
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting - II>”
CO1	Memorize how to calculate goodwill by applying various methods
CO2	Easily examine the dissolution of partnership
CO3	Easily prepare the Journal entries for amalgamation and sale of partnership firms
CO4	Rectifying errors in Accounts of partnership firm
CO5	Well known about the procedure for sale of a company while in case of its dissolution
CO6	Gaining Knowledge about the Garner Vs. Murray rule
CO7	Gaining Knowledge about the Piecemeal distribution

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Business mathematics
Course Code	SMCO42
Class	II year
Semester	Even
Staff Name	Mrs.G.Kamalam
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To provide basic knowledge of mathematical techniques as are applicable to business.
- To provide logical idea to find out practical solutions for the managerial problems.

Syllabus

Business Mathematics

Unit I: Number systems and equations- Numbers-natural-whole – rational-irrational – real. Equations – linear-quadratic – solutions of simultaneous linear equations with two or three unknowns – solutions of quadratic equations - nature of the roots – forming quadratic equation. **(15 hours)**

Unit II: Indices – Definition – Positive indices – Laws of indices – Negative indices – Zero and unity indices – Fractional indices. Logarithms – Definition –Properties of logarithms- Laws of logarithms-Common logarithm.**(15 hours)**

Unit III: Analytical geometry- Distance between two points in a plane-slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis. **(15 hours)**

Unit IV: Matrices – meaning – types – algebra of matrices – addition and subtraction – scalar multiplication – Multiplication of matrices-transpose of a matrix –Determinant – minors and co-factors –inverse of a matrix – solving simultaneous linear equations using matrix method **(17 hours)**

Unit V: Commercial arithmetic – Simple interest – Compound interest – Depreciation. Discount – true discount – Discounting a Bill of exchange - Banker's discount – Banker's Gain.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Number systems and equation-natural, whole number
2-L2	Rational, irrational numbers
3- L3	Equations- linear-Problems
4-L4	Equations- linear-Problems
5-L5	Equations- linear-Problems
6-L6	Quadratic equation –problems
7-L7	Quadratic equation –problems
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Quadratic equation –problems
10- L9	Nature of the roots-problems
11-L10	Nature of the roots-problems
12-L11	Nature of the roots-problems
13-L12	Forming quadratic equation-problems
14-L13	Forming quadratic equation-problems
15-L14	Forming quadratic equation-problems
16-L15	Forming quadratic equation-problems
17- L16	Indices-Types of indices
18- L17	Laws of indices
19- L18	Laws of indices
20- L19	Positive,negative ,ero and unity indices
21- L20	____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
22- L21	Fractional indices-problems
23- IT-1	Internal Test-I
24- L22	Fractional indices-problems
25- L23	Fractional indices-problems
26- L24	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Logarithms-properties
28- L26	Laws of logarithms
29- L27	Common logarithm-problem
30- P2	College level meeting/Cell function
31-L28	Common logarithm-problem
32-L29	Common logarithm-problem
33-L30	Common logarithm-problem
34- L31	Analytical geometry-Distance between two points-problems
35- L32	Analytical geometry-Distance between two points-problems
36- L33	Analytical geometry-Distance between two points-problems

37- L34	Slope of a straight line –problems
38-L35	Slope of a straight line –problems
39- L36	Slope of a straight line –problems
40- L37	Equation of a straight line-problems
41- L38	Equation of a straight line-problems
42-P3	Department Seminar
43- L39	Point of intersection of two lines-problems
44- L40	Point of intersection of two lines-problems
45- L41	Demand and supply, cost output-problems
46- L42	Break even analysis-problems
47- L43	____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Break even analysis-problems
49-IT-II	Internal Test-II
50-L45	Break even analysis-problems
51- L46	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Matrices-meaning and types of matrices
53- L48	Algebra of matrices
54- L49	Addition and subtraction
55- L50	Scalar Multiplication
56- L51	Multiplication of matrices
57- L52	Determinants of matrix
58- L53	Inverse of a matrices
59-P4	College level meeting/ function
60- L54	Linear equations using matrix method
61- L55	Simple interest, compound interest
62- L56	Depreciation
63- L57	Discounts
64- L58	____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Discounting a bill of exchange
66- L60	Banker’ discount
67-IT-III	Internal Test-III
68- L61	Banker’s gain
69- L62	Revision
70- L63	____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion

75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Business Maths>”
CO1	define basic terms in the areas of business calculus and financial mathematics,
CO2	explain basic methods of business calculus, types and methods of interest account and their basic applications in practice,
CO3	connect acquired knowledge and skills with practical problems in economic practice.

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Principal

St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Capital market
Course Code	SMCO43
Class	II year
Semester	EVEN
Staff Name	T.SORNA MARI
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- .To understand the meaning and importance of financial and capital markets.
- To create an interest among students towards stock market investment.

Syllabus

UNIT-1

CAPITAL MARKET IN INDIA

Financial market- structure, capital market- meaning, classification- primary secondary- Indian securities market- government securities market.

Unit-2

PRIMARY MARKET

Methods of floating of capital , public issue-IPO-FPO-Procedure of public issue-book building process-role of intermediaries- private placement.

Unit-3

SECONDARY MARKET

Functions of stock exchange-dematerialization of securities – depositories- major stock exchanges in india- BSE-NSE-listing online trading – Clearance and settlement - rolling settlement – investment Vs speculation.

Unit-4

DERIVATIVES

Meaning- types of derivatives- commodity Vs financial derivatives- forwards- futures- options-trading mechanism- commodity exchanges.

Unit-5

REGULATORY FRAMEWORK OF STOCK EXCHANGES

Securities contract (Regulation) act (Basic only) – role and functions of SEBI- regulatory functions- development functions- investor protection fund-purpose – operation.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Financial market, structure
2-L2	capital market- meaning
3- L3	classification
4-L4	primary secondary
5-L5	Primary secondary difference
6-L6	Indian securities market
7-L7	Structure of financial markets
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Methods of floating of capital
10- L9	Methods of floating of capital
11-L10	IPO-FPO
12-L11	Procedure of public issue
13-L12	book building process
14-L13	role of intermediaries
15-L14	private placement.
16-L15	Functions of stock exchange
17- L16	dematerialization of securities
18- L17	depositories-
19- L18	major stock exchanges in india
20- L19	- BSE-NSE
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
22- L21	listing online trading
23- IT-1	Internal Test-I
24- L22	Clearance and settlement
25- L23	Derivatives Meaning- types of derivatives
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	rolling settlement
28- L26	Types of financial derivatives
29- L27	Future contracts
30- P2	College level meeting/Cell function
31-L28	Objectives of future contracts
32-L29	Difference between forward contract and future contract
33-L30	Option contracts
34- L31	Types of option
35- L32	- types of option position

36- L33	Difference between future and option
37- L34	Types of SWAPs
38- L35	Mechanism of trading
39- L36	Commodity derivatives
40- L37	National commodity and derivatives exchanges of Indian limited
41- L38	Margin system in commodity derivatives
42-P3	Department Seminar
43- L39	Difference between financial derivatives and commodity derivatives
44- L40	Type of financial risk
45- L41	– investment Vs speculation.
46- L42	commodity Vs financial derivatives
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	forwards
49-IT-II	Internal Test-II
50-L45	- futures
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	trading mechanism
53- L48	commodity exchanges.
54- L49	SEBI
55- L50	Reserve bank of India
56- L51	objectives
57- L52	Management SEBI
58- L53	Role of RBI
59-P4	College level meeting/ function
60- L54	Regulatory framework of stock exchanges
61- L55	Securities contract (Regulation) act (Basic only)
62- L56	role SEBI
63- L57	functions of SEBI
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	regulatory functions
66- L60	investor protection fund
67-IT-III	Internal Test-III
68- L61	purpose
69- L62	operation.
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper

	discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Capital market>”
CO1	explain the basic concepts about capital market, define the characteristics of capital market institutions
CO2	define money markets and instruments
CO3	define the legal arrangements about money markets
CO4	classify the functions of capital markets

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St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Import and Export Procedures
Course Code	SMCO44
Class	II year
Semester	Odd
Staff Name	Mrs.G.Kamalam
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To identify the procedures regarding import and export business
- To motivate the students to involve in business activities
- To get ideas for importing and exporting
-

Syllabus

Import & Export Procedures

Unit I: Internal and International trade - Difference between Internal and International Trade - Features of International Trade - Advantages and disadvantages of giving protection.

Unit II : Balance of Trade – Meaning -Balance of Trade Vs Balance of Payments – Components of Balance of payments – Equilibrium and disequilibrium in the balance of payments –causes for disequilibrium – measures for correcting disequilibrium exchange control – meaning – objectives – methods of exchange control.

Unit III: Export procedure – preliminary steps in exporting – export documents – documents related to goods – certificates related to shipment – documents related to payment.

Unit IV:

Import procedure – Import of capital goods – EPCG scheme – import under duty exemption scheme – procedure for customs clearance – levy of customs duty kinds of customs duty – imports by export oriented units – export processing zone.

Unit V: Export promotion – objectives – organizational set up – Incentives – marketing assistance – import facilities for exports – major problems of India's export sector.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Introduction, meaning, Definitions Basics of import and export
2-L2	Difference between internal and international trade
3- L3	Advantages and Disadvantages of International trade
4-L4	Barriers to International trade
5-L5	Factors affecting international trade
6-L6	Protection, Advantages of giving protection
7-L7	Disadvantages of giving protection
8- P1	Welcoming of First year and Inauguration of Mathematics Association
9- L8	Methods of protection
10- L9	Relationship between the growth of internal trade and economic growth
11-L10	Balance of Trade - meaning
12-L11	Balance of Trade objectives –.
13-L12	Balance of Trade Vs Balance of Payments
14-L13	Components of Balance of payments
15-L14	Equilibrium and disequilibrium in the balance of payments
16-L15	causes for disequilibrium
17- L16	measures for correcting disequilibrium
18- L17	measures for correcting disequilibrium-exchange control
19- L18	methods of exchange control
20- L19	Usefulness of Balance of Payments
21- L20	____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
22- L21	India's Balance of Payment Position
23- IT-1	Internal Test-I
24- L22	Disequilibrium in balance of payment – causes of disequilibrium
25- L23	Measures to correct disequilibrium in balance of payment
26- L24	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Exchange controle – direct methods of Exchange Control
28- L26	Advantges of exchange controle
29- L27	Opportunity cost theory
30- P2	College level meeting/Cell function
31-L28	Export procedure ——.
32-L29	Methods of Export procedure
33-L30	preliminary steps in exporting
34- L31	export documents
35- L32	Preliminary steps / procedure for export
36- L33	Types of Exports / Categories of exports

37- L34	documents related to goods
38-L35	certificates related to shipment
39- L36	documents related to payment
40- L37	Types of bill of lading
41- L38	Document related to payment , Features of letter of credit
42-P3	Department Seminar
43- L39	Kinds of letter of Credit
44- L40	Types of bill of exchange
45- L41	Types of Impporters
46- L42	Exim Policy
47- L43	____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Deemed Exports
49-IT-II	Internal Test-II
50-L45	Deemed Exports
51- L46	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Import procedure
53- L48	Facility of iport is allowed
54- L49	Import of capital goods
55- L50	Application for the grant od advance licence
56- L51	EPCG scheme
57- L52	Customs duties
58- L53	import under duty exemption scheme
59-P4	College level meeting/ function
60- L54	procedure for customs clearance
61- L55	levy of customs duty kinds of customs duty
62- L56	imports by export oriented units
63- L57	export processing zone.
64- L58	____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Export promotion – objectives
66- L60	organizational set up
67-IT-III	Internal Test-III
68- L61	Incentives, marketing assistance
69- L62	major problems of India’s export sector.
70- L63	____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper

	discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Import and Export Procedures>”
CO1	Students can gather knowledge about import and exports business in our country.
CO2	can help students to know about the rules in export and imports
CO3	Practically knows the issues and challenges in imports and exports
Experimental Learning	
EL1	Students are asked to go to tuticorin harbour

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St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Corporate Finance
Course Code	SACR41
Class	I year
Semester	Odd
Staff Name	Grace. S
Credits	3
L. Hours /P. Hours	3 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To Understand the Corporate Finance
- To know the capital structure and capitalization
- To Know the working capital management
- Finance system and capital market

Syllabus

Unit I: Corporate Finance –Definition - Scope and importance - Finance function - classification of finance function. **(7 hours)**

Unit II: Capital structure –Financial and operating leverage - Long term and Short term capital. **(10 hours)**

Unit III: Capitalization –Over capitalization–Under capitalization–Capital gearing. **(10 hours)**

Unit IV: Working capital management –Determination of working capital–importance–financing of working capital management. **(10 hours)**

Unit V: Financial systems –money markets–capital markets–recent trends in capital markets. **(8 hours)** **(45 hours)**

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 02.12.2019
1-L1	Unit – I – Corporate Finance
2-L2	Definition, Scope
3- L3	Importance
4-L4	Finance Function
5-L5	Finance Function
6-L6	Classification of Finance Function
7-L7	Classification of Finance Function
8-L8	Unit – I Revision
9-L9	--Allotting portion for Internal Test – I
10-P1	Internal Test I begins on 23.01.2020
11-L10	Unit – II Capital Structure
12-L11	Internal Test – I
13-L12	Finance and operating Leverage
14-L13	Test Paper distribution and results analysis
15-L14	Entering Internal Test – I Marks into university portal
16-L15	Finance and operating Leverage
17-L16	Long term and short term capital
18-L17	College level meeting/Cell function
19-L18	Unit – III Capitalization
20-L19	Over Capitalization
21-L20	Under Capitalization
22-L21	Allotting for Internal Test - II
23-L22	Internal Test I begins
	Capital gearing
24-L23	Internal Test – II
25-L24	- Test Paper distribution and results analysis
26-IT-1	Entering Internal Test-I Marks into University portal
27-L25	Unit – IV Working Capital Management
28-L26	Determination King Capital
29-L27	Importance
30-L28	Financing of working capital management
	Unit – V Financial System
31- L29	College level meeting/function
32- L30	Money markets
33- L31	Capital Markets
34-P2	-Allotting Portion for internal Test – III
35- L32	Internal Test III begins
36- L33	Recent trends in capital markets
37- L34	Internal Test - III
38- L35	Revision Unit – I & II
39- L36	Revision Unit – III & IV
40- L37	Revision Unit – V

41- L38	Previous year Importance Questions
42- L39	Previous Year University
43- L40	- Test paper distribution and result analysis
44- L41	Entering Internal Test – III marks into University portal
45- L42	Model Test
46- L43	Model Test
47- L44	Model Test
48- L45	Model Test paper distribution and prrvious year university question paper discussion
49- L46	Feedback of the course, analysis and report preparation
50- L47	Last working day 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Corporate Finance>”
CO1	Students will Possess Knowledge and understanding of substantive and procedural law.
CO2	Students will understand the exercise of proper professional and
CO3	Responsibilities to clients and the legal system
CO4	Students will demonstrate an ability to use legal authority and perform legal analysis; an
CO5	Students will develop the skills to communicate more effectively in English about banking and financial law topics
CO6	Students interested in qualifying to take US bar exam will meet eligibility and application requirements.
CO7	Students will able to demonstrate the relationship between law and economic activity.
CO8	Students will able to develop in the student an understanding of the free enterprise system.
CO9	Student will able to enrich and make more meaningful the study of the other social sciences.

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St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Economics for competitive examinations-II
Course Code	SNEC4A
Class	II year
Semester	even
Staff Name	T.SORNA MARI
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; 5×4=20; 4Hrs /unit)	

Course Objectives

- To enable the students into introduce various macro economic concepts to the students of economics.
- It gives clear idea about the economic development index and statistical techniques of economics.

Syllabus

UNIT-1

Micro and macro economics

Micro and macro foundations – cob Douglas production function real balance effect – paradox of thrift of thrift an stagflation – Keynesian school if thought.

Unit-2

Economic development indices

Economic development –economic development and growth- human development indices- physical quality of life index(PQLI)- Human development index (HDI)- income inequality in india.

Unit-3

Regional development

Regional development- meaning- reasons for regional disparities- problems of balanced regional development- brain drain- causes of brain drain.

Unit -4

Aptitude

Logical reasoning- series- numbers- letters and coding- relationships and classification- analytical reasoning.

Unit-5

Statistical techniques

Statistics- data processing- interpretation of data- uses of statistical techniques of economics.

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Micro and macro foundations
2-L2	Micro and macro difference
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	cob Douglas production function
5-L4	____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
6-IT-I	Internal Test-I
7-L5	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	real balance effect
9-L7	paradox of thrift of thrift
10-P2	College level meeting/Cell function
11-L8	stagflation
12-L9	Keynesian school if thought
13-P3	Department Seminar
14-L10	Economic development
15-L11	economic development and growth
16-L12	____ - Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	human development indices- income inequality in india.
20- P2	College level meeting/ function
21-L15	Logical reasoning- series- numbers- letters and coding- relationships and classification- analytical reasoning.
22-L16	Statistics- data processing- interpretation of data- uses of statistical techniques of economics.
23- L17	____ - Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal

26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Economics for competitive examinations-II>”
CO1	Illustrate the meaning of inflation, deflation, stagflation and reflation, identify different kinds of inflation, causes and effects of inflation on different sectors of the economy, describe different measures to control inflation.
CO2	Explain economic growth and development, distinguish between economic growth and technical progress.
CO3	uses of statistical techniques of economics.

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St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	ENTREPRENEURSHIP DEVELOPMENT
Course Code	SSCO4A
Class	II year
Semester	EVEN
Staff Name	Mrs. S. Grace
Credits	4
L. Hours /P. Hours	4 / WK
Total 45Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 35 Hrs (5 units; $5 \times 7 = 35$; 07Hrs /unit)	

Course Objectives

- 1 To develop and strengthen the entrepreneurial quality among the students
2. To know the sources of help and support available for starting a small-scale Industry.

Syllabus

Unit I: Entrepreneurship Essentials- Evolution – Characteristics –Type. Functions of Entrepreneurs – Qualities of Successful Entrepreneurs – Entrepreneur Vs Entrepreneurship – Entrepreneur Vs Intrapreneur – Growth of Entrepreneurship in India. **(15 hours)**

Unit II: Entrepreneurship Dimensions– Entrepreneurial Culture – Entrepreneurial Society – Entrepreneurship Development – Training and other Support Organisational Services - Women Entrepreneurship and Rural Entrepreneurship. **(15 hours)**

Unit III: Project Appraisal- Introduction – Meaning and Methods of Project Appraisal – Economic Appraisal –Financial –Market –Technological Appraisal –Managerial Competence. **(10 hours)**

Unit IV: Launching of New Business- Step by Step Approach for searching New Business –Pre-Launch –Launch –Post-Launch – Entrepreneur to Enterprise –Stage of Start Up and Scale Up –List of Organisations to be Contacted. **(10 hours)**

Unit V: Management of Small Business- Monitoring and Evaluation of Business – Preventing Sickness and Rehabilitation of Business units –Effective Management of Small Business. **(10 hours)**
(60 hours)

Course Calendar

Hour allotment	Class Schedule
	even Semester Begin on 02.12.2019
1-L1	Unit I: Entrepreneurship Essentials- Evolution
2-L2	Characteristics
3- L3	Type
4-L4	Functions of Entrepreneurs
5-L5	Qualities of Successful Entrepreneurs
6-L6	Qualities of Successful Entrepreneurs
7-L7	Entrepreneur Vs Entrepreneurship
8- P1	Welcoming of First year
9- L8	Entrepreneur Vs Intrapreneur –
10- L9	Growth of Entrepreneurship in India
11-L10	Unit II: introduction of second unit
12-L11	Entrepreneurship Dimensions
13-L12	Entrepreneurial Culture
14-L13	Entrepreneurial Culture
15-L14	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
16-L15	Internal Test-I
17-IT-1	Internal Test-I
18-L16	Internal Test-I
19-L17	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	– Entrepreneurial Society
21- L19	– Entrepreneurial Society
22- P2	College level meeting/Cell function
23-L20	Entrepreneurship Development
24-L21	Entrepreneurship Development
25-L22	Training and other Support Organisational Services
26-L23	Support Organisational Services
27-L24	Women Entrepreneurship
28-L25	Rural Entrepreneurship
29-L26	Unit III: Project Appraisal
30-L27	Introduction
31-L28	Meaning and Methods of Project Appraisal
32-L29	Methods of Project Appraisal
33-L30	Economic Appraisal
34- P3	Department Seminar
35-L31	Economic Appraisal

36-L32	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
37- L33	Internal Test-II
38- IT-II	Internal Test-II
39-L34	Internal Test-II
40-L35	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Financial
42- L37	Market
43- L38	Technological Appraisal
44- P4	College level meeting/ function
45-L39	Unit IV: Launching of New Business
46-L40	Monitoring and Evaluation of Business
47-L41	Preventing Sickness and Rehabilitation of Business units
48-L42	Effective Management of Small Business
49-L43	Unit V: Management of Small Business
50-L44	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
51 L45	Step by Step Approach for searching New Business
52- L46	Pre-Launch –Launch –Post-Launch
53-IT-III	– Entrepreneur to Enterprise –Stage of Start Up and Scale Up
54-L47	Internal Test-III
55-L48	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<ENTREPRENURAL DEVELOPMENT>”
CO1	Understand the nature of entrepreneurship
CO2	Understand the function of the entrepreneur in the successful, commercial application of innovations
CO3	Confirm an entrepreneurial business idea
CO4	Identify personal attributes that enable best use of entrepreneurial opportunities

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Financial Accounting-II
Course Code	SMCO21
Class	I year
Semester	II
Staff Name	Mrs. S. Grace
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- .To enhance critical and analytical approach to different types of accounting.
- To provide real life opportunities to manage business accounts.

Syllabus

Financial Accounting-II

Unit-I Consignment –Account sales- Treatment of Bad debts- Del-credere commission- Over Riding commission-Difference between consignment and sales- Valuation of unsold stock- Recurring and Non-recurring expense-Abnormal, Normal loss- Invoice price model.

Unit-II Accounts of Non-Trading concern-Meaning- Capital and Revenue Expenditure- Capital and Revenue Receipts- Difference between capital and revenue items-Income and Expenditure account- Receipts and payments account- Balance sheet.

Unit-III Joint venture- Meaning- Difference between Joint venture and partnership, Difference between consignment and joint venture- Methods of maintaining accounts- own book model(Joint Bank account) –separate Book model- Memorandum joint venture model

Unit-IV-Average due date-Account current

Unit-V-Insurance claims- Loss of stock- Loss of profit- Self Balancing ledger- Sectional Balancing System.

Course Calendar

Hour allotment	Class Schedule
	even Semester Begin on 02.12.2019
1-L1	Intoduction and distributing t he syllabus
2-L2	Consignment –meaning,Account sales, Treatment of bad debts
3- L3	Treatment of delcredrecommission,over riding commission
4-L4	Difference between consignment and sales
5-L5	Valuation of unsold stock
6-L6	Recurring and non-recurring expenses
7-L7	Abnormal, normal loss
8- P1	Welcoming of First year and Inauguration of Mathematics Association
9- L8	Invoice price method
10- L9	Consignment-problem
11-L10	Consignment-problem
12-L11	Consignment-problem
13-L12	Consignment-problem
14-L13	Accounts of non-trading concern-meaning,capital items
15-L14	Capital and revenue expenses-problems
16-L15	Capital and revenue incomes-problems
17- L16	Difference between capital and revenue items
18- L17	Income and expenditure account-problems
19- L18	Receipts and payments account-problems
20- L19	Income and exp.account and Balance sheet-problems
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
22- L21	Income and exp.account and Balance sheet-problems
23- IT-1	Internal Test-I
24- L22	Income and exp.account and Balance sheet-problems
25- L23	Income and exp.account and Balance sheet-problems
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Income and exp.account and Balance sheet-problems
28- L26	Income and exp.account and Balance sheet-problems
29- L27	Revision
30- P2	College level meeting/Cell function
31-L28	Joint venture-meaning,dif.between Joint venture and Partnership
32-L29	Difference between consignment and Joint venture
33-L30	Methods of maintaining accounts-Joint bank account-problems
34- L31	Methods of maintaining accounts-Joint bank account-problems
35- L32	Methods of maintaining accounts-Joint bank account-problems
36- L33	Methods of maintaining accounts- separate book model-problem
37- L34	Methods of maintaining accounts- separate book model-problem

38-L35	Methods of maintaining accounts- separate book model-problem
39- L36	Methods of maintaining accounts-memorandum Joint venture-problems
40- L37	Methods of maintaining accounts-memorandum Joint venture-problems
41- L38	Methods of maintaining accounts-memorandum Joint venture-problems
42-P3	Department Seminar
43- L39	Revision
44- L40	Average due date-problems
45- L41	Average due date-problems
46- L42	Average due date-problems
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Average due date-problems
49-IT-II	Internal Test-II
50-L45	Account current-problems
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Account current-problems
53- L48	Account current-problems
54- L49	Account current-problems
55- L50	Insurance claims-meaning, Loss of stock -problems
56- L51	Insurance claims-meaning, Loss of stock –problems
57- L52	Insurance claims-meaning, Loss of stock –problems
58- L53	Loss of profit-problems
59-P4	College level meeting/ function
60- L54	Loss of profit-problems
61- L55	Loss of profit-problems
62- L56	Self balancing ledger-problems
63- L57	Self balancing ledger-problems
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
65- L59	Self balancing ledger-problems
66- L60	Sectional balancing ledger-problems
67-IT-III	Internal Test-III
68- L61	Sectional balancing ledger-problems
69- L62	Sectional balancing ledger-problems
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “Financial Accounting-II”
CO1	To impart the knowledge of various accounting concepts
CO2	To instill the knowledge about accounting procedures, methods and techniques.
CO3	To acquaint them with practical approach to accounts writing by using software package.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN (2019-2020)

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Principles of management
Course Code	SMCO21-Core-II (Part-III)
Class	First Year
Semester	II
Staff Name	Mrs. K. Jasmine Thangamani
Credits	5
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

- 1.To help the students gain understanding of the functions and responsibilities of managers.
2. To provide them tools and techniques to be used in the performance of the managerial job.
3. To enable them to analyze and understand the environment of the organization.
4. To help the students to develop cognizance of the importance of management principles.
5. To familiarise the students with concepts and principles of management.
6. To impart knowledge on the functions of management among the students

PRINCIPLES OF MANAGEMENT

Unit I

12 hours

Introduction to management- Meaning and definition of management-Functions of management- Managerial skills-Levels of management-Roles of manager-Management as a science or art-contributions to management by F.W.Taylor, Henry Fayol, Elton Mayo and Peter.F.Drucker.

Unit II

12 hours

Planning and Decision making- Planning-Importance of planning-Process of planningtypes of planning methods (Objectives-Policies-Procedures-Strategies and Programmes)- Obstacles to effective planning. Decision making- Types of decisions-Process of decision making- Decision tree.

Unit III **12 hours**
Organising - Organisation-importance-Principles of organizing- Organisational structure-Line and functional-Organisation charts and manuals. Departmentation- Bases-span of management.Delegation- Meaning and definition- Principles of delegation-Centralisation and Decentralisation.

Unit IV **12 hours**
Directing- Directing-Importance and Principles of Directing.Motivation-Theories.of motivation-Maslow- Herzberg Theories. Communication-Process-Barriers to effective communication- Leadership-Definition-Styles of Leadership.

Unit V **12 hours**
Co-ordination and control- Co-ordination-Importance-Requirements of effective coordination - Control-nature-Basic control process-Control techniques (Traditional and Nontraditional) - Use of computers in Management Information system.

Text & Reference Books

1. Gupta.B., Business Management, Sultan Chand and sons, New Delhi 2011.
2. Prasad.L.M., Principles and Practice of Mangement, Sultan Chand and Sons, New Delhi.
3. PagarDinkar , Principles of Management , Sultan Chand and sons, New Delhi 2003.
4. Koontz,ODonell , Weirich, Essentials of Management , Tata MGrav Hill Publishing Company Ltd., New Delhi 1998.
5. PravinDurai , Principles of Management , Pearson’s India Education Services Pvt. Ltd.

Hour allotment	Class Schedule
	Odd Semester Begin on 02.12.2019
1-L1	Unit 1Introduction to management- Meaning and definition of management
2-L2	Functions ofmanagement
3- L3	Managerial skills
4-L4	Levels of management
5-L5	Roles of manager
6-L6	Management as a science or art
7-L7	Continuation of Management as a science or art
8- P1	contributions to management by F.W.Taylor
9- L8	contributions to management Henry Fayol
10- L9	contributions to management Elton Mayo
11-L10	contributions to management Peter.F.Drucker
12-L11	Unit II Planning and Decision making-
13-L12	Planning-Importance of planning
14-L13	Process of planning
15-L14	Typesof planning methods
16-L15	Objectives-Policies-Procedures-
17- L16	Strategies and Programmes
18- L17	Obstacles to effective planning.
19- L18	Decision making
20- L19	Types of decisions
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
22- L21	Process of decision making
23- IT-1	Internal Test-I

24- L22	Internal Test-I
25- L23	Decision tree.
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Unit III Organising - introduction
28- L26	Organisation-importance
29- L27	Principles of organizing
30- P2	College level meeting/Cell function
31-L28	Organisationalstructure-Line and functional
32-L29	Organisation charts and manuals.
33-L30	Departmentation
34- L31	Bases-span of management
35- L32	Delegation- Meaning and definition
36- L33	Principles of delegation
37- L34	Centralisation and Decentralisation.
38- L35	Unit IV Directing- introduction
39- L36	Importance and Principles of Directing
40- L37	Motivation-Theories.ofmotivation-Maslow-
41- L38	Herzberg Theories
42-P3	Department Seminar
43- L39	Communication
44- L40	Process-Barriers to effectivecommunication
45- L41	- Leadership
46- L42	-Definition-Styles of Leadership
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins
48- L44	Styles of Leadership
49-IT-II	Internal Test-II
50-L45	Internal Test-II
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Unit V Co-ordination and control -
53- L48	Co-ordination-Importance
54- L49	Requirements of effective coordination
55- L50	Control-nature
56- L51	Basic control process
57- L52	Control techniques -Traditional
58- L53	Nontraditional
59-P4	College level meeting/ function
60- L54	Nontraditional
61- L55	Use of computers in Management Information system.
62- L56	Use of computers in Management Information system.
63- L57	Revision
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins

65- L59	Internal Test-III
66- L60	Internal Test-III
67-IT-III	Internal Test-III
68- L61	Internal Test-III
69- L62	Internal Test-III
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 27.4.2020

Course Outcomes

Learning Outcomes	COs of the course “<Principles of management>”
CO1	Discuss and communicate the management evolution and how it will affect future managers....
CO2	Observe and evaluate the influence of historical forces on the current practice of management
CO3	Identify and evaluate social responsibility and ethical issues involved in business situations and logically articulate own position on such issues
CO4	Explain how organizations adapt to an uncertain environment and identify techniques managers use to influence and control the internal environment
CO5	Practice the process of management's four functions: planning, organizing, leading, and controlling
CO6	Identify and properly use vocabularies within the field of management to articulate one's own position on a specific management issue and communicate effectively with varied audiences
CO7	Evaluate leadership styles to anticipate the consequences of each leadership style
CO8	Gather and analyze both qualitative and quantitative information to isolate issues and formulate best control methods.

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Company Law - II
Course Code	SACR21
Class	I year
Semester	Even
Staff Name	Mrs. S. Grace
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

4. To know the rules and regulations of the company creations
5. To understand the memorandum of Association and Articles of Association
6. To know the prospectus and membership of the company

Syllabus

Unit – I

Share capital - Types of share capital - Stock and Shares - Types of shares – Application – Allotment – Calls on Shares – Share Certificate – transfer of Shares – forfeiture of Shares – issue of Bonus Shares.

Unit - II

Borrowing powers – ultra vires borrowing – methods of borrowing debentures – kinds – Creation of charges – fixed and floating charges – registration of changes

Unit – III

Directors – appointment – position – qualification, disqualification – removal – duties of directors – powers – liability of directors – managerial remuneration – board meetings – managing directors – rights and duties.

Unit – IV

Dividend – Rules regarding dividend – penalty for default – payment of interest out of capital – Appointment of Auditors – Removal – Remuneration – rights, powers and duties of auditors.

Unit – V

Winding up – Modes of winding up – official liquidator – duties and powers of liquidators.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 02.12.2019
1-L1	Share Capital
2-L2	Types of Share Capital
3- L3	Types of Share Capital
4-L4	Stock and Shares
5-L5	Types of Share
6-L6	Types of Shares
7-L7	Application
8-L8	Allotment
9-L9	Calls on Shares
10-P1	Share certificate
11-L10	transfer of share
12-L11	forfeiture of share
13-L12	Issue of Bonus shares
14-L13	Issue of bonus shares
15-L14	Conversion
16-L15	Borrowing power
17-L16	Borrowing Power
18-L17	Ultra voles Borrowing
19-L18	Method of borrowing debenture
20-L19	Method of borrowing debenture
21-L20	- Allotting portion for Internal Test – I
22-L21	Internal Test I begins on 23.01.2020
23-L22	Kinds
	Kinds
24-L23	Creation of Changes
25-L24	Fixed of Floating charges
26-IT-1	- Test paper distribution and result analysis
27-L25	Entering Internal – I Marks into University Portal
28-L26	Registration of Changes
29-L27	Directors
30-L28	Appointment of Directors
	Qualification of Director
31- L29	disqualification
32- L30	Removed

33- L31	duties of directors
34-P2	powers of directors
35- L32	power of directors
36- L33	Liability of Directors
37- L34	Managerial remuneration
38- L35	Board meeting
39- L36	Board meeting
40- L37	Managing directors
41- L38	Rights
42- L39	Duties
43- L40	Dividend
44- L41	Rules regarding dividend
45- L42	Rules regarding dividend
46- L43	- Allotting portion for Internal
47- L44	Internal Test II begins
48- L45	Penalty for default
49- L46	Internal test – II
50- L47	Payment of Interest amount of capital
51- P3	- Test paper distribution and result analysis
52- L48	Entering Internal Test – II Marks into University Portal
53- L49	Appointment of Auditors
54- L50	Appointment of Auditors
55- L51	Removed Remuneration
56-L52	Rights of power of auditors
	duties of auditors
57-L53	Revision
58-L54	Winding up of company
59-IT-II	Modes of Winding up
60- L55	Modes of Winding up
61- L56	Official Liquidator
	Duties of liquidator
62- L57	Duties of liquidator
63- L58	- Allotting portion for Internal Test – III
64- L59	Internal Test III begins
65- L60	Powers of Liquidators
66- L61	
67- L62	Internal Test – III
68- L63	Seminar
69- L64	Revision
70- L65	- Test paper distribution and result analysis
71- L66	Entering Internal – III Marks into University Portal
72- L67	Model Test
73- L68	Model Test
74-P4	Model Test
75- L69	Model Test Paper distribution and previous year University question paper discussion
76- L70	Feedback of the course, analysis and report preparation
77- L71	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Company Law - II>”
CO1	Know about the company shart
CO2	Understand the borrowing power of the company
CO3	Know about the directors appointment
CO4	Understand the principles of winding up of Company
CO5	
CO6	
CO7	
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

Programme Name	B.Com CS
Course Name	Value based education
Course Code	SVBE21
Class	I year
Semester	Even
Staff Name	Mrs. G.Kamalam
Credits	2
L. Hours /P. Hours	2 / WK
Total 30Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To enable the students to understand the social realities and to indicate an essential value system towards building a health society.

Unit I: Social Justice

Definition – need – parameters of social justice – factors responsible for social injustice – caste and gender – contributions of social reformers.

Unit II : Human Rights and Marginalized People

Concept of Human Rights – Principles of human rights – human rights and Indian constitution – Rights of Women and children – violence against women – Rights of marginalized People – like women, children, dalits, minorities, physically challenged etc

Unit III: Social Issues and Communal Harmony

Social issues – causes and magnitude - alcoholism, drug addiction, poverty, unemployment etc

– communalharmony –concept –religion and its place in public in public domain – separation of religion from politics –secularism role of civil society

Unit IV: Media Education and Globalized World Scenario

Mass media –functions –characteristics –need and purpose of media literacy – effects and influence -

- f) youth and children – media power – socio cultural and political consequences mass mediated culture
 g) - consumeristic culture – Globalization – new media- prospects and challenges

Unit V: Values and Ethics

Personal values – family values – social values – cultural values – Professional values – and overall ethics – duties and responsibilities

Course Calendar

Hour allotment	Class Schedule
	Even Semester Begin on 02.12.2019
1-L1	Social justice, features of value education, need for social justice, parameter of social justice
2-L2	Factor causing social injustice
3- P1	Social reformer and his/her roles
4-L3	Concept of human rights, features of human rights, classification of human rights
5-L4	____ - Allotting portion for Internal Test-I
	Internal Test I begins on 23.01.2020
6-IT-1	Internal Test-I
7-L5	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Principles of human rights, human rights and Indian constitution
9-L7	Rights of women and children
10-P2	College level meeting/Cell function
11-L8	Violence against women, Rights of marginalized people – like women, children, dalits, minorities, physically challenged etc.
12-L9	Social issues – features, causes, factors
13-P3	Department Seminar
14-L10	Types of social problems – poverty, unemployment, alcoholism, drug addicts
15-L11	Communal harmony, National integration, Secularism, Religion
16-L12	____ - Allotting portion for Internal Test-II
	Internal Test II begins
17-IT-1	Internal Test-II
18-L13	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Media education- mass communication, function, need and purpose of media literacy, effects and influences- youth and children
20- P2	College level meeting/ function
21-L15	Media power-socio cultural and political consequences, globalization, new

	media prospects and challenges
22-L16	Values and ethics – kinds of values and ethics, duties and responsibilities
23- L17	_____ - Allotting portion for Internal Test-III
	Internal Test III begins
24- IT-III	Internal Test-III
25-L18	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 27.04.2020

Course Outcomes

Learning Outcomes	COs of the course “<Value based education>”
CO1	It offers a new way of thinking about education and how students can be supported to develop to become successful and happy members of the global society.
CO2	Students become more empowered to take responsibility of their own learning. They develop academic diligence when they are involved with a value based school. They develop rational trust.
CO3	It also promotes effective learning and underpins continuous improvement of the personal, social, moral and economic well-being.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2018-19

(Prepared by staff member handling the course)

Programme Name	B.Com.CS
Course Name	Financial Accounting-I
Course Code	SMCO11
Class	IYear
Semester	Odd
Staff Name	Mr. M. Mathew Richardson
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To acquire conceptual knowledge of financial accounting. .
- To impart skills for recording various kinds of business transactions.

Syllabus

Financial Accounting-I

Unit-I Accounting- Definition –Branches of accounting- Functions of Accounting – Advantages- Limitations- Book Keeping- Difference between Book keeping and Accounting-Users of Accounting information- Accounting principles- Concepts and Conventions- Accounts and classification- Double entry system of Accounting- Journal-Ledger- Subsidiary Books- Trial Balance- Final Accounts.

Unit-II Bank Reconciliation Statement- Rectification of Errors- Suspense Account.

Unit-III Bills of Exchange- Accounting Treatment- Renewal of a Bill- Noting charges- Retiring the bill- Insolvency –Accommodation Bill.

Unit-IV-Depreciation- Meaning –Causes- Types- Straight Line Method-Written Down Value Method- Annuity Method- Sinking Fund Method- Insurance Policy Method.

Unit-V- Single Entry System- Meaning –Salient features- Defects- Statement of Affairs Method- Conversion Method- Difference between Single entry and Double entry method.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Accounting –meaning and definition and branches of accounting.
2-L2	Functions of Accounting
3- L3	Advantages of Accounting and limitations
4-L4	Book Keeping , Differences between bookkeeping and Accounting
5-L5	Users of Accounting information
6-L6	Accounting principles, Concepts
7-L7	Conventions of Accounting
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Accounts and classification, Double entry system of Accounting
10- L9	Journal-Problems
11-L10	Journal-Problems
12-L11	Ledger- Problems
13-L12	Ledger- Problems
14-L13	Subsidiary Books
15-L14	Trial Balance-Problems
16-L15	Final Accounts
17- L16	Final Accounts
18- L17	Bank Reconciliation Statement- Problems
19- L18	Bank Reconciliation Statement- Problems
20- L19	Rectification of Errors-problem
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 30.07.2018
22- L21	Rectification of Errors-problem
23- IT-1	Internal Test-I
24- L22	Suspense Accounts-Problem
25- L23	Suspense Accounts-Problem
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Bills of Exchange- Meaning, Essentials
28- L26	Accounting Treatment of Bill of Exchange
29- L27	Renewal of a bill-problem
30- P2	College level meeting/Cell function
31-L28	Renewal of a bill-problem
32-L29	Renewal of a bill-problem
33-L30	Noting charges-problems

34- L31	Noting charges-problems
35- L32	Retiring the bill-problems
36- L33	Insolvency-problems
37- L34	Insolvency-problems
38-L35	Insolvency-problems
39- L36	Accommodation of a bill-problem
40- L37	Accommodation of a bill-problem
41- L38	Depreciation-Meaning, and causes of Depreciation
42-P3	Department Seminar
43- L39	Types of depreciation,
44- L40	Straight Line method-problem
45- L41	Straight Line method-problem
46- L42	Straight Line method-problem
47- L43	____ - Allotting portion for Internal Test-II
	Internal Test II begins on 03.09.2018
48- L44	Written down value method-problems
49-IT-II	Internal Test-II
50-L45	Written down value method-problems
51- L46	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Annuity Method-problem
53- L48	Annuity Method-problem
54- L49	Sinking Fund Method-problem
55- L50	Insurance policy method-problem
56- L51	Revision
57- L52	Revision
58- L53	Single Entry system,Meaning,and salient features
59-P4	College level meeting/ function
60- L54	Defects and statement of affairs
61- L55	Statement of affairs method-problem
62- L56	Statement of affairs method-problem
63- L57	Statement of affairs method-problem
64- L58	____ - Allotting portion for Internal Test-III
	Internal Test III begins on 08.10.2018
65- L59	Conversion method-problem
66- L60	Conversion method-problem
67-IT-III	Internal Test-III
68- L61	Conversion method-problem
69- L62	Difference between single entry and double entry system.
70- L63	____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test -22.10.2018
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “Financial Accounting-I”
CO1	Describe ,explain and integrate fundamental concepts underlying accounting,finance, management ,marketing and economics.
CO2	Use information to support business processes and practices,such as problem analysis and decision making.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2018-19

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Business Organisation
Course Code	SMCO12-Core-I(Part-III)
Class	First Year
Semester	I
Staff Name	Mrs.J.Sheeba
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

1. To Explain the basic fundamentals of the business environment, organisational theory and marketing, including capacity to recognise and use relevant terminology.
2. To Organise and present information to a satisfactory standard in oral presentations, essays and reports
3. To Analyse and critically evaluate case studies in at least one of the topic areas, including its relevance to course topics.
4. To Contribute to a team project in an effective manner.
5. To Describe the processes underlying diversity within an organisation.

BUSINESS ORGANISATION

Objectives Total 60 hours

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Unit I

14 hours

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

12 hours

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company- Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III **10 hours**

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV **12 hours**

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages- Features- Impact of Multinational Companies in India.

Unit V **12 hours**

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Text & Reference books

1. Y.K.Bhushan, Business Organization and Management, Sultan Chand & sons, 2012.
2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin on 18/06/2017
2	Bridge Course
3	Bridge Course
4	Bridge Course
5	Bridge Course
6	Bridge Course
7	Welcome of the first year
8	Unit -I Nature and scope of business
9	Meaning and Concept of Business Organisation
10	Economic and Non- Economic Activity
11	Profession and Employment
12	Meaning of Business
13	Characteristics of Business
14	Distinguished from Business and Employment
15	Scope of Business
16	Objectives of Business
17	Functions of Business
18	Essentials for the Successful Business in the Modern World
19	Unit -II Types of Business
20	Internal test-I -18.06.2018
21	Form of Business Organisation
22	Sole Trader ship
23	Joint Hindu Family

24	Partnership Firm
25	Joint Stock Company
26	Public and Private Co-Operative Organisation
27	Internal Test-I
28	Characteristics of Business Ownership
29	Merits and Demerits of Business Ownership
30	Unit - III Partnership
31	Meaning of partnership
32	Types of partners
33	Comparison with sole proprietors and partners
34	Registration of partners
35	Partnership Deed and its contents
36	Rights and duties of partners
37	Dissolution of the firm
38	suitability of partnership
39	Unit-IV Formation of Company(Internal Test-II) 30.07.2018
40	Incorporation of Company Organisation
41	Subscriptions and Commencement of Business
42	Important Documents used in the Formation of Company
43	Memorandum of Association
44	Articles of Association
45	Prospectus, Brief Description about Winding up of the Company
46	Unit-V Cooperative Organisation
47	Formation of cooperative organisation
48	Indian co operative societies registration act
49	Tamil Nadu cooperative societies act
50	Management cooperative organisation
51	Cooperative Vs companies
52	Cooperative Vs Partnership
53	Types of cooperatives (Internal Test-III) 03.09.2018
54	Cooperative movement in India
55	Revision
56	Revision
57	Revision
58	Revision
59	Model Exam - 22.10.2018
60	Last Working Day - 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Business organisation>”
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CO1	Understanding of the main working aspects of organisations, not only from an economic point of view but also considering organisations as part of society.
CO2	Analysis of the economic environment of organisations by means of the development of conceptual areas such as industry, human resources and production.
CO3	Knowledge of a comprehensive glossary of economic terms widely used in the analysis and discussion of behaviour organisation
CO4	Interpreting the meaning of the information emerging from the organisation, particularly with regard to the management of human resources and production

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN 2018-19

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Company Law - I
Course Code	SACR11
Class	I year
Semester	Odd
Staff Name	K. Jasmine Thangamani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

7. To know the rules and regulations of the company creations
8. To understand the memorandum of Association and Articles of Association
9. To know the prospectus and membership of the company

Syllabus

Unit - 1

Meaning and definition of a company, characteristics - company distinguished from partnership - kinds of companies - Private Company vs. Public company - conversion.

Unit - II

Formation of a company – promotion, incorporation –commencement of business – promoters – legal status of a promoter- functions of promoter – preliminary contract.

Unit – III

Memorandum of Association – contents – alteration – articles of association – contents-Doctrine of indoor management – Doctrine of constructive notice.

Unit – IV

Prospectus – definition – contents – liability – misstatement in prospectus – remedies for Misstatement – statement in lieu of prospectus – listing of securities – underwriting of share.

Unit – V

Membership in a company – difference between member and shareholder – who can become a member – Liability of members – rights of members – Duties of members – register and index of members.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	Syllabus and Introduction
2-L2	Meaning and definition of a company
3- L3	Characteristics of a company
4-L4	Explain partnership
5-L5	Difference between company and partnership
6-L6	Kinds and Companion
7-L7	Kinds of Companies
8-L8	Private company Vs. Public company
9-L9	Private Co and Public Co
10-P1	
11-L10	Class test
12-L11	Formation of company
13-L12	Formation of company
14-L13	Promotion
15-L14	Incorporation
16-L15	Incorporation
17-L16	Commencement of business
18-L17	Steps
19-L18	Promoters
20-L19	Promoters
21-L20	Legal status of a Promoter
22-L21	Legal status of a Promoter
23-L22	-Allotting portion for Internal Test-I
	Internal Test I begins on 18.06.2018
24-L23	Functions of promoter
25-L24	Functions of promoter
26-IT-1	Internal Test-I
27-L25	Function of promoter
28-L26	Preliminary Contract
29-L27	Class test
30-L28	-Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Memorandum of Association
32- L30	Classes of Memorandum of Association
33- L31	Contents
34-P2	College level meeting/Cell function
35- L32	Alteration of Memorandum of Association
36- L33	Articles of Association
37- L34	Contents
38- L35	Alteration

39- L36	Doctrine of Indoor Management
40- L37	Doctrine of Indoor Management
41- L38	Previous lesson Discussion
42- L39	Doctrine of Constructive notice
43- L40	Discussion
44- L41	Prospects – Definition of meaning
45- L42	Contents
46- L43	Contents
47- L44	Liability
48- L45	Misstatement in prospectus
49- L46	Misstatement
50- L47	Remedied for misstatement
51- P3	Statement in lieu of Prospectus
52- L48	Listing of securities
53- L49	Listing of securities
54- L50	Underwriting of Shares
55- L51	Conversion
56-L52	-Allotting portion for Internal Test- II
	Internal Test II begins on 30.07.2018
57-L53	Internal Test
58-L54	Internal Test
59-IT-II	Internal Test II
60- L55	Membership in a company
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Members in a company
63- L58	Shareholders
64- L59	difference between member and shareholder
65- L60	difference between member and shareholder
66- L61	who can become a member
67- L62	Liability of members
68- L63	Liability of members
69- L64	Rights of members
70- L65	Rights of members
71- L66	Duties of members
72- L67	Duties of members
73- L68	Duties of members
74-P4	College level meeting/ function
75- L69	Register and Index of members
76- L70	Register and Index members
77- L71	Revision
78- L72	Revision
79- L73	- Allotting portion for Internal Test-III
	Internal Test III begins on 08.10.2018
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Test

84- L77	_____ - Test Paper distribution and result analysis
85- L78	Test
	Entering Internal Test-III Marks into University portal
86- L79	Model Test -22.10.2018
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Company Law - I>”
CO1	Know about the concept of company of its kinds
CO2	know anout the company law in the India
CO3	Understand the use of the memorandum of
CO4	association and articles of association in a company
CO5	they also learn from this course.
CO6	Use of prospectus in a company
CO7	Understand and the relationship between company and debenture holders
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2018-19

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Environmental Studies
Course Code	GEVS11-Common (Part-IV)
Class	First Year
Semester	I
Staff Name	J.SHEEBA
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. It deals with the study of flow of energy and materials in the environment
2. It deals with the study of nature and its function
3. It deals with the exchange of various materials between the biotic and abiotic components of environment. E.g. Biogeochemical cycles.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 18.06.2018
1-L1	What is environment, scope of environmental studies and importance of environmental studies
2-L2	Components of environment- abiotic and biotic, classification of natural resources
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Natural resources- Forest resources, water resources and mineral resources
5-L4	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 30.07.2018
6-IT-I	Internal Test-I
7-L5	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Natural resources- Food resources, Energy resources and land resources
9-L7	Ecosystem, structure of ecosystem

10-P2	College level meeting/Cell function
11-L8	Food chain, Food web, Ecological pyramids and Ecological succession
12-L9	Major ecosystem- Forest ecosystem, grassland ecosystem, dessert ecosystem, aquatic ecosystem.
13-P3	Department Seminar
14-L10	Bio-diversity and its conservation
15-L11	Objectives of conservation of bio-diversity, conservation strategy
16-L12	_____ - Allotting portion for Internal Test-II
	Internal Test II begins on 03.09.2018
17-IT-1	Internal Test-II
18-L13	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Environmental pollution – Air pollution, water pollution, soil pollution, marine pollution, noise pollution and thermal pollution
20- P2	College level meeting/ function
21-L15	Solid waste management, Disaster management- floods, Earth quake, cyclone, land slide
22-L16	Social issues and the environment – Global warming, acid rain, ozone depletion. Waste land reclamation, watershed management. Consumerism and waste products. Environment protection laws
23- L17	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 08.10.2018
24- IT-III	Internal Test-III
25-L18	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test – 22.10.2018
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 23.11.2018

Course Outcomes

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	Students understood the nature of environment and its value
CO2	Student understood the Ecosystem and how the living organism to survive
CO3	Student understood the impact of pollution and how we protect our environment .

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com.CS
Course Name	Financial Accounting-I
Course Code	SMCO11
Class	IYear
Semester	Odd
Staff Name	Mrs.S.Grace
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To acquire conceptual knowledge of financial accounting. .
- To impart skills for recording various kinds of business transactions.

Syllabus

Financial Accounting-I

Unit-I Accounting- Definition –Branches of accounting- Functions of Accounting – Advantages- Limitations- Book Keeping- Difference between Book keeping and Accounting-Users of Accounting information- Accounting principles- Concepts and Conventions- Accounts and classification- Double entry system of Accounting- Journal-Ledger- Subsidiary Books- Trial Balance- Final Accounts.

Unit-II Bank Reconciliation Statement- Rectification of Errors- Suspense Account.

Unit-III Bills of Exchange- Accounting Treatment- Renewal of a Bill- Noting charges- Retiring the bill- Insolvency –Accommodation Bill.

Unit-IV-Depreciation- Meaning –Causes- Types- Straight Line Method-Written Down Value Method- Annuity Method- Sinking Fund Method- Insurance Policy Method.

Unit-V- Single Entry System- Meaning –Salient features- Defects- Statement of Affairs Method- Conversion Method- Difference between Single entry and Double entry method.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Accounting –meaning and definition and branches of accounting.
2-L2	Functions of Accounting
3- L3	Advantages of Accounting and limitations
4-L4	Book Keeping , Differences between bookkeeping and Accounting
5-L5	Users of Accounting information
6-L6	Accounting principles, Concepts
7-L7	Conventions of Accounting
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Accounts and classification, Double entry system of Accounting
10- L9	Journal-Problems
11-L10	Journal-Problems
12-L11	Ledger- Problems
13-L12	Ledger- Problems
14-L13	Subsidiary Books
15-L14	Trial Balance-Problems
16-L15	Final Accounts
17- L16	Final Accounts
18- L17	Bank Reconciliation Statement- Problems
19- L18	Bank Reconciliation Statement- Problems
20- L19	Rectification of Errors-problem
21- L20	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
22- L21	Rectification of Errors-problem
23- IT-1	Internal Test-I
24- L22	Suspense Accounts-Problem
25- L23	Suspense Accounts-Problem
26- L24	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Bills of Exchange- Meaning, Essentials
28- L26	Accounting Treatment of Bill of Exchange
29- L27	Renewal of a bill-problem
30- P2	College level meeting/Cell function
31-L28	Renewal of a bill-problem
32-L29	Renewal of a bill-problem
33-L30	Noting charges-problems

34- L31	Noting charges-problems
35- L32	Retiring the bill-problems
36- L33	Insolvency-problems
37- L34	Insolvency-problems
38-L35	Insolvency-problems
39- L36	Accommodation of a bill-problem
40- L37	Accommodation of a bill-problem
41- L38	Depreciation-Meaning, and causes of Depreciation
42-P3	Department Seminar
43- L39	Types of depreciation,
44- L40	Straight Line method-problem
45- L41	Straight Line method-problem
46- L42	Straight Line method-problem
47- L43	____ - Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
48- L44	Written down value method-problems
49-IT-II	Internal Test-II
50-L45	Written down value method-problems
51- L46	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Annuity Method-problem
53- L48	Annuity Method-problem
54- L49	Sinking Fund Method-problem
55- L50	Insurance policy method-problem
56- L51	Revision
57- L52	Revision
58- L53	Single Entry system,Meaning,and salient features
59-P4	College level meeting/ function
60- L54	Defects and statement of affairs
61- L55	Statement of affairs method-problem
62- L56	Statement of affairs method-problem
63- L57	Statement of affairs method-problem
64- L58	____ - Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
65- L59	Conversion method-problem
66- L60	Conversion method-problem
67-IT-III	Internal Test-III
68- L61	Conversion method-problem
69- L62	Difference between single entry and double entry system.
70- L63	____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test -14.10.2019
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “Financial Accounting-I”
CO1	Describe ,explain and integrate fundamental concepts underlying accounting,finance, management ,marketing and economics.
CO2	Use information to support business processes and practices,such as problem analysis and decision making.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Business Organisation
Course Code	SMCO12-Core-I(Part-III)
Class	First Year
Semester	I
Staff Name	Mrs.K.Jasmine Thangamani
Credits	4
Hours Per Week	5/wk
Total :75 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs Mentoring: 5 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X10 Hrs per Unit =60 Hrs)	

Course Objectives

1. To Explain the basic fundamentals of the business environment, organisational theory and marketing, including capacity to recognise and use relevant terminology.
2. To Organise and present information to a satisfactory standard in oral presentations, essays and reports
3. To Analyse and critically evaluate case studies in at least one of the topic areas, including its relevance to course topics.
4. To Contribute to a team project in an effective manner.
5. To Describe the processes underlying diversity within an organisation.

BUSINESS ORGANISATION

Objectives Total 60 hours

1. To understand business and its role in society.
2. To enable the student to undertake business activities.

Unit I

14 hours

Nature and scope of Business: Concept of Business-human occupations-Profession, Employment and business-Divisions of business-Industry and Commerce-Business system-Objectives of business-Essentials of a successful business- Qualities of a good businessman.

Unit II

12 hours

Types of Business organizations: Sole proprietorship- Partnership-Joint Stock company- Co-operatives-Nonprofit business organizations under the Societies Act and Trusts-Public sector business units-Public utilities -Unique features of each one and their merits and demerits.

Unit III **10 hours**

Partnership: Kinds of firms-Kinds of partners-Basic legal requirement in registration of partnership firm-Comparison with sole proprietorship-Partnership deed and its contents, Rights and duties of partners-Dissolution-Suitability of partnership.

Unit IV **12 hours**

Company: Kinds of companies-Private company-Public company-Comparison with partnership firm-Multinational Companies- Meaning-Definition- Advantages- Disadvantages- Features- Impact of Multinational Companies in India.

Unit V **12 hours**

Co-Operative Organization: Formation of Co-operative organization under the Societies Registration Act and Tamil Nadu Co-operative Societies Act-Management of Cooperative organizations-Co-operatives versus Companies-Cooperatives versus Partnership-Types of Co-operatives-Co-operative Movement in India.

Text & Reference books

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2. C.B.Gupta, Business Organization and Management, Mayr Paperbacks, 2011.
3. S.A.Sherlekar, Modern Business Organization and Management, A System Approach, Himalaya Publications, 2010.

Course Calendar

Hours Allotment	Class Schedule
1	Odd Semester begin on 17/06/2019
2	Bridge Course
3	Bridge Course
4	Bridge Course
5	Bridge Course
6	Bridge Course
7	Welcome of the first year
8	Unit -I Nature and scope of business
9	Meaning and Concept of Business Organisation
10	Economic and Non- Economic Activity
11	Profession and Employment
12	Meaning of Business
13	Characteristics of Business
14	Distinguished from Business and Employment
15	Scope of Business
16	Objectives of Business
17	Functions of Business
18	Essentials for the Successful Business in the Modern World
19	Unit -II Types of Business
20	Internal test-I -24.07.2019
21	Form of Business Organisation
22	Sole Trader ship
23	Joint Hindu Family

24	Partnership Firm
25	Joint Stock Company
26	Public and Private Co-Operative Organisation
27	Internal Test-I
28	Characteristics of Business Ownership
29	Merits and Demerits of Business Ownership
30	Unit - III Partnership
31	Meaning of partnership
32	Types of partners
33	Comparison with sole proprietors and partners
34	Registration of partners
35	Partnership Deed and its contents
36	Rights and duties of partners
37	Dissolution of the firm
38	suitability of partnership
39	Unit-IV Formation of Company(Internal Test-II) 28.08.2019
40	Incorporation of Company Organisation
41	Subscriptions and Commencement of Business
42	Important Documents used in the Formation of Company
43	Memorandum of Association
44	Articles of Association
45	Prospectus, Brief Description about Winding up of the Company
46	Unit-V Cooperative Organisation
47	Formation of cooperative organisation
48	Indian co operative societies registration act
49	Tamil Nadu cooperative societies act
50	Management cooperative organisation
51	Cooperative Vs companies
52	Cooperative Vs Partnership
53	Types of cooperatives (Internal Test-III) 27.10.2019
54	Cooperative movement in India
55	Revision
56	Revision
57	Revision
58	Revision
59	Model Exam - 14.10.2019
60	Last Working Day - 30.11.2019

Course Outcomes

Learning Outcomes	COs of the course “<Business organisation>”
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CO1	Understanding of the main working aspects of organisations, not only from an economic point of view but also considering organisations as part of society.
CO2	Analysis of the economic environment of organisations by means of the development of conceptual areas such as industry, human resources and production.
CO3	Knowledge of a comprehensive glossary of economic terms widely used in the analysis and discussion of behaviour organisation
CO4	Interpreting the meaning of the information emerging from the organisation, particularly with regard to the management of human resources and production

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study. To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Company Law - I
Course Code	SACR11
Class	I year
Semester	Odd
Staff Name	Mrs.S.Grace
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; 5×16=80; 16Hrs /unit)	

Course Objectives

10. To know the rules and regulations of the company creations
11. To understand the memorandum of Association and Articles of Association
12. To know the prospectus and membership of the company

Syllabus

Unit - 1

Meaning and definition of a company, characteristics - company distinguished from partnership - kinds of companies - Private Company vs. Public company - conversion.

Unit - II

Formation of a company – promotion, incorporation –commencement of business – promoters – legal status of a promoter- functions of promoter – preliminary contract.

Unit – III

Memorandum of Association – contents – alteration – articles of association – contents-Doctrine of indoor management – Doctrine of constructive notice.

Unit – IV

Prospectus – definition – contents – liability – misstatement in prospectus – remedies for Misstatement – statement in lieu of prospectus – listing of securities – underwriting of share.

Unit – V

Membership in a company – difference between member and shareholder – who can become a member – Liability of members – rights of members – Duties of members – register and index of members.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Syllabus and Introduction
2-L2	Meaning and definition of a company
3- L3	Characteristics of a company
4-L4	Explain partnership
5-L5	Difference between company and partnership
6-L6	Kinds and Companion
7-L7	Kinds of Companies
8-L8	Private company Vs. Public company
9-L9	Private Co and Public Co
10-P1	
11-L10	Class test
12-L11	Formation of company
13-L12	Formation of company
14-L13	Promotion
15-L14	Incorporation
16-L15	Incorporation
17-L16	Commencement of business
18-L17	Steps
19-L18	Promoters
20-L19	Promoters
21-L20	Legal status of a Promoter
22-L21	Legal status of a Promoter
23-L22	-Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
24-L23	Functions of promoter
25-L24	Functions of promoter
26-IT-1	Internal Test-I
27-L25	Function of promoter
28-L26	Preliminary Contract
29-L27	Class test
30-L28	-Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Memorandum of Association
32- L30	Classes of Memorandum of Association
33- L31	Contents
34-P2	College level meeting/Cell function
35- L32	Alteration of Memorandum of Association
36- L33	Articles of Association
37- L34	Contents
38- L35	Alteration

39- L36	Doctrine of Indoor Management
40- L37	Doctrine of Indoor Management
41- L38	Previous lesson Discussion
42- L39	Doctrine of Constructive notice
43- L40	Discussion
44- L41	Prospects – Definition of meaning
45- L42	Contents
46- L43	Contents
47- L44	Liability
48- L45	Misstatement in prospectus
49- L46	Misstatement
50- L47	Remedied for misstatement
51- P3	Statement in lieu of Prospectus
52- L48	Listing of securities
53- L49	Listing of securities
54- L50	Underwriting of Shares
55- L51	Conversion
56-L52	-Allotting portion for Internal Test- II
	Internal Test II begins on 28.08.2019
57-L53	Internal Test
58-L54	Internal Test
59-IT-II	Internal Test II
60- L55	Membership in a company
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Members in a company
63- L58	Shareholders
64- L59	difference between member and shareholder
65- L60	difference between member and shareholder
66- L61	who can become a member
67- L62	Liability of members
68- L63	Liability of members
69- L64	Rights of members
70- L65	Rights of members
71- L66	Duties of members
72- L67	Duties of members
73- L68	Duties of members
74-P4	College level meeting/ function
75- L69	Register and Index of members
76- L70	Register and Index members
77- L71	Revision
78- L72	Revision
79- L73	- Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
80- L74	Revision
81- L75	Revision
82-IT-III	Internal Test-III
83- L76	Test

84- L77	_____ - Test Paper distribution and result analysis
85- L78	Test
	Entering Internal Test-III Marks into University portal
86- L79	Model Test -14.10.2019
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Company Law - I>”
CO1	Know about the concept of company of its kinds
CO2	know anout the company law in the India
CO3	Understand the use of the memorandum of
CO4	association and articles of association in a company
CO5	they also learn from this course.
CO6	Use of prospectus in a company
CO7	Understand and the relationship between company and debenture holders
CO8	
CO9	
Experimental Learning	
EL1	
EL2	
EL3	
EL4	
Integrated Activity	
IA1	
IA2	

Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,

For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.

For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.

Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Environmental Studies
Course Code	GEVS11-Common (Part-IV)
Class	First Year
Semester	I
Staff Name	G.Kamalam
Credits	2
Hours Per Week	2/wk
Total :30 Hrs/Semester Internal Test: 3 Hrs Model Test: 3 Hrs Department Meeting : 2 Hrs College Meetings: 2 Hrs Remaining 60 Hours (5 Units X4 Hrs per Unit =20Hrs)	

Course Objectives

1. It deals with the study of flow of energy and materials in the environment
2. It deals with the study of nature and its function
3. It deals with the exchange of various materials between the biotic and abiotic components of environment. E.g. Biogeochemical cycles.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	What is environment, scope of environmental studies and importance of environmental studies
2-L2	Components of environment- abiotic and biotic, classification of natural resources
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Natural resources- Forest resources, water resources and mineral resources
5-L4	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
6-IT-I	Internal Test-I
7-L5	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Natural resources- Food resources, Energy resources and land resources
9-L7	Ecosystem, structure of ecosystem

10-P2	College level meeting/Cell function
11-L8	Food chain, Food web, Ecological pyramids and Ecological succession
12-L9	Major ecosystem- Forest ecosystem, grassland ecosystem, dessert ecosystem, aquatic ecosystem.
13-P3	Department Seminar
14-L10	Bio-diversity and its conservation
15-L11	Objectives of conservation of bio-diversity, conservation strategy
16-L12	_____ - Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
17-IT-1	Internal Test-II
18-L13	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Environmental pollution – Air pollution, water pollution, soil pollution, marine pollution, noise pollution and thermal pollution
20- P2	College level meeting/ function
21-L15	Solid waste management, Disaster management- floods, Earth quake, cyclone, land slide
22-L16	Social issues and the environment – Global warming, acid rain, ozone depletion. Waste land reclamation, watershed management. Consumerism and waste products. Environment protection laws
23- L17	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
24- IT-III	Internal Test-III
25-L18	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test – 14.10.2019
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Environmental Studies>”
CO1	Students understood the nature of environment and its value
CO2	Student understood the Ecosystem and how the living organism to survive
CO3	Student understood the impact of pollution and how we protect our environment .

- # Blended Learning : using PPT, video, library resources, ICT techniques, E-learning resources, Google classroom, study tour, etc.,
- # For Advanced Learner : use library books, E- books, motivate student to prepare for higher study.
- # For slow learner : special care taken, motivate the advanced learner to support the slow learner to study.To attend the remedial classes.
- # Extension activity : Motivate student to take classes for school students.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Advanced Financial Accounting - I
Course Code	SMCO31
Class	II year
Semester	Odd
Staff Name	K.JasmineThangamani
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To know the system of Accounting followed in Branches and Departments of business organization.
- To know the pattern of recording transactions in Hire Purchase and Installment Purchase systems.
- To understand the accounting treatment to be followed at the time of Insolvency of an individual and while taking a lease of a property.

Syllabus

Unit I: Branch Accounting – Debtor's system – Invoice price Method (excluding stock and Debtor's system) – Departmental Accounts – Departmental Trading, Profit and Loss Accounts – Departmental Transfers .

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

Unit III: Hire purchase and Installment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Installment system.

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out.

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account .

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Branch accounting – introduction
2-L2	Objectives of branch accounting
3- L3	Types of branches
4-L4	Debtors system
5-L5	Journal entries for debtors system
6-L6	Problems relating to debtors system
7-L7	Problems with adjustments
8-L8	Invoice price method – introduction
9-L9	Specimen journal entries for invoice price method
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Calculation of closing balance of debtors
12-L11	Problems regarding with invoice price method
13-L12	Problems with major adjustments
14-L13	Final account system – model
15-L14	Problems with final accounts system
16-L15	All types of accounts (including balance sheet) with adjustments
17-L16	Departmental accounts – introduction
18-L17	Methods and techniques of departmental accounts
19-L18	Difference between branch and departmental accounts
20-L19	Features of departmental accounts
21-L20	Allocation of non-allocable expenses
22-L21	Problems relating to departmental transfers
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
24-L23	Contract accounts – introduction
25-L24	Specimen for contract accounts
26-IT-1	Internal Test-I
27-L25	Terminologies for contract accounts
28-L26	Types of contracts
29-L27	Incomplete contract
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Adjustments relating to work certified
32- L30	Work uncertified problems
33- L31	Format of incomplete contract
34-P2	College level meeting/Cell function

35- L32	Cost plus contract
36- L33	Target price contract
37- L34	Problems relating to materials damaged and work certified
38- L35	Problems for incomplete contract
39- L36	Major problems with all adjustments
40- L37	Problems for incomplete contract
41- L38	Hire purchase system – introduction
42- L39	Instalment system – introduction
43- L40	Difference between hire purchase and instalment system
44- L41	Interest calculation in instalment system
45- L42	Rate of interest and cash price is not given – treatment
46- L43	Instalments are only given – treatment
47- L44	Cash price calculation
48- L45	Annuity method
49- L46	Default and repossession- terminologies
50- L47	Problems with default and repossession
51- P3	Department Seminar
52- L48	Problems relates to instalment system
53- L49	Specimen journal entries for instalment system
54- L50	Problems relating to hire purchase system
55- L51	Interest calculation – methods
56-L52	____ - Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
57-L53	Problems for interest calculation
58-L54	Types of repossession
59-IT-II	Internal Test-II
60- L55	Royalty accounts – introduction
61- L56	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Royalty accounts – important terminologies
63- L58	Minimum rent
64- L59	Shortworkings
65- L60	Specimen journal entries for I case
66- L61	Specimen journal entries for II case
67- L62	Specimen journal entries for III case
68- L63	Problems relating to minimum rent
69- L64	Problems relating to royalties
70- L65	Shortworkings - meaning
71- L66	Insolvency accounts - meaning
72- L67	Insolvency of individual
73- L68	Insolvency of firms
74-P4	College level meeting/ function

75- L69	Types of Insolvency
76- L70	Specimen for insolvency accounts
77- L71	Statement of affairs - format
78- L72	Deficiency account - format
79- L73	Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
80- L74	Problems relating to statement of affairs
81- L75	Problems with deficiency accounts
82-IT-III	Internal Test-III
83- L76	Major problems with all adjustments
84- L77	Test Paper distribution and result analysis
85- L78	Overall sums with insolvency and deficiency accounts
	Entering Internal Test-III Marks into University portal
86- L79	Model Test -14.10.2019
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Advanced Financial Accounting-I>”
CO1	The Students are well known about the contents of Hire Purchase Agreement
CO2	Also known about the components of Hire Purchase Price
CO3	Known about the process of calculation and allocation of H.P.Price according to their different situations.
CO4	The format of Hire Purchase sales register and method of usage.
CO5	Understood how the common expenses are to be apportioned among various departments.
CO6	Analyse and prepare Royalty accounts as per their agreement on any situations.

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Business statistics
Course Code	SMCO32
Class	II year
Semester	Odd
Staff Name	Mrs.G.Kamalam
Credits	6
L. Hours /P. Hours	6 / WK
Total 90 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 80 Hrs (5 units; $5 \times 16 = 80$; 16Hrs /unit)	

Course Objectives

- To provide the basic knowledge of statistical techniques as are applicable to business.
- To enable the students to apply statistical techniques for qualification of data in business.

Syllabus

BUSINESS STATISTICS

Unit I: Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - primary and secondary data – Techniques – Census method and sampling method - Sampling design –Methods of sampling- Classification of data – Tabulation –Diagrammatic and graphic presentation of data .

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean - Harmonic Mean.

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson's Co-efficient of Skewness – Bowley's co-efficient of Skewness.

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson's Co-efficient of Correlation- Rank correlation – Con-current deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – un- weighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method – Moving average method – Method of least square.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Definition of statistics and its importance and also its application
2-L2	Statistical survey and its limitations
3- L3	Planning and design of survey
4-L4	Collection of data and its sources
5-L5	Primary and secondary data
6-L6	Primary and secondary data
7-L7	Techniques of collecting data
8-L8	Census method and sampling method
9-L9	Census method and sampling method
10-P1	Welcoming of First year and Inauguration of Commerce Association
11-L10	Designs of sampling
12-L11	Designs of sampling
13-L12	Method of sampling
14-L13	Method of sampling
15-L14	Classification of data
16-L15	Classification of data
17-L16	Tabulation of data
18-L17	Diagrammatic and graphic presentation of data
19-L18	Measures of central tendency Mean-Individual, discrete and continuous series
20-L19	Problems in mean
21-L20	Problems in mean
22-L21	Problems in median
23-L22	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
24-L23	Problems in median
25-L24	Problems in mode
26-IT-1	Internal Test-I
27-L25	Problems in mode
28-L26	Geometric mean-individual, discrete and continuous series
29-L27	Harmonic Mean-individual ,discrete and continuous series
30-L28	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
31- L29	Revision

32- L30	Revision
33- L31	Measures of Dispersion-Range ,Quartile deviation-problems
34-P2	College level meeting/Cell function
35- L32	Mean Deviation-problems
36- L33	Mean Deviation-problems
37- L34	Standard Deviation-problems
38- L35	Standard Deviation-problems
39- L36	Co-efficient of variation
40- L37	Skewness –problems
41- L38	Skewness-problems
42- L39	Karl pearsons coefficient of skewness-problems
43- L40	Karl pearsons coefficient of skewness-problems
44- L41	Bowley’s coefficient of skewness
45- L42	Bowley’s coefficient of skewness
46- L43	Revision
47- L44	Revision
48- L45	Correlation-meaning, types and scatter diagram
49- L46	Karl pearson’s coefficient of correlation-problems Karl pearson’s coefficient of correlation-problems
50- L47	Spearman’s rank correlation-problems
51- P3	Department Seminar
52- L48	Spearman’s rank correlation-problems
53- L49	Concurrent deviation method-problems
54- L50	Regression analysis-meaning, uses
55- L51	Regression line-problems
56-L52	_____ - Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
57-L53	Regression line-problems
58-L54	Regression equations-problems
59-IT-II	Internal Test-II
60- L55	Regression equations-problems
61- L56	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
62- L57	Least square method
63- L58	Deviations taken from actual mean and assumed mean method
64- L59	Revision
65- L60	Revision
66- L61	Index numbers-meaning,types and problems
67- L62	Methods of constructing index numbers
68- L63	Unweighted and weighted indices
69- L64	Index number tests
70- L65	Consumer price index numbers

71- L66	Analysis of time series-meaning, importance and components of time series
72- L67	Secular trend ,seasonal, cyclical and irregular variations
73- L68	Measurement of trend
74-P4	College level meeting/ function
75- L69	Graphic method
76- L70	Moving average method-three years problems
77- L71	Moving average method-fiveyears problems
78- L72	Moving average method- seven years problems
79- L73	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
80- L74	Method of least squares
81- L75	Method of least squares
82-IT-III	Internal Test-III
83- L76	Revision
84- L77	_____ - Test Paper distribution and result analysis
85- L78	Revision
	Entering Internal Test-III Marks into University portal
86- L79	Model Test – 14.10.2019
87-MT	Model Test
88-MT	Model Test
89-MT	Model test paper distribution and previous year university question paper discussion
90-L-80	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “Business Statistics”
CO1	Produce appropriate graphical and numerical descriptive statistics for different types of data.
CO2	Apply probability rules and concepts relating to discrete and continuous random variables to answer questions within a business context.

HOD Signature

Staff Signature

Principal

St. John's College, Palayamkottai
Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Banking
Course Code	SMCO33
Class	II year
Semester	Odd
Staff Name	Mrs .S. Grace
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- To Create an Idea of Modern Banking
- To Familiarise the Students with the Banking activities

Syllabus

Unit I: Banker and Customer-Relationship between banker and customer –Special relationship – Rights of the banker – Negotiable instruments – Promissory General & note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration.

Unit II: Banking System- Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks – NABARD – EXIM Banks – Foreign Exchange Banks.

Unit III: Traditional Banking-Receiving Deposits – General Precautions – Kinds of deposits – Fixed – Current – Saving – Recurring & Others. Lending Loans & Advances – Principles of sound lending – forms of advances – loan, cash credit, over draft & purchasing and discounting of bills. Mode of charging security – lien, pledge, mortgage, assignment & hypothecation.

Unit IV: Modernised Banking-Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking – Electronic Funds Transfer – ATM and Debit Card – Smart Card- Credit Card – E-Cash – Swift – RTGS.

Unit V: Reserve Bank of India – Functions of Reserve Bank of India – Methods of Credit Control

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Relationship between banker and customer
2-L2	Special Relationship
3- L3	Rights of the banker
4-L4	Negotiable instruments
5-L5	Material alternation
6-L6	Promissory General & note, Bill of Exchange & Cheque
7-L7	Proper Drawing of the cheque
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Bills of Exchange Features
10- L9	Cheque Meanings
11-L10	Cheque Features
12-L11	Proper Drawing of the Cheque
13-L12	Crossing types
14-L13	Crossing types
15-L14	Endorsement Definition
16-L15	Endorsement Kinds
17- L16	Endorsement Kinds
18- L17	Material Alternation
19- L18	Material Alternation
20- L19	Crossing Definition
21- L20	Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
22- L21	Revision
23- IT-1	Internal Test-I
24- L22	Indigenous Bankers
25- L23	Commercial Banks
26- L24	Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Co-Operatives Banks
28- L26	Land and Development Banks
29- L27	Industrial Development Banks
30- P2	College level meeting/Cell function
31-L28	Traditional Banking
32-L29	Receiving Deposits
33-L30	General Precautions
34- L31	Kinds of Deposits – Fixed, Current
35- L32	Kinds of Deposits – Savings
36- L33	Kinds of Deposits – Recurring and others

37- L34	Lending loans
38- L35	Lending loans & Advances
39- L36	Principle of Sound lending
40- L37	Forms of Advances
41- L38	Loans
42-P3	Department Seminar
43- L39	Pledge
44- L40	Mortgage
45- L41	Assignment
46- L42	Hypothecation
47- L43	Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
48- L44	Modernised Banking
49-IT-II	Internal Test-II
50-L45	Home Banking
51- L46	Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Retail Banking
53- L48	Internet Banking
54- L49	Internet Banking
55- L50	Online Banking
56- L51	Online Banking
57- L52	Offline Banking
58- L53	Mobile Banking
59-P4	College level meeting/ function
60- L54	Electronic Fund Transfer
61- L55	ATM
62- L56	ATM
63- L57	Debit card
64- L58	Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
65- L59	Smart Card- Credit Card – E-Cash – Swift – RTGS.
66- L60	Unit V: Reserve Bank of India
67-IT-III	Internal Test-III
68- L61	Functions of Reserve Bank of India
69- L62	Methods of Credit Control.
70- L63	Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test – 14.0.2019
72-MT	Model Test
73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper

	discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

HOD Signature

Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN 2019-20

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Human Resource Management
Course Code	SMCO34
Class	II year
Semester	Odd
Staff Name	Mrs.G.Kamalam
Credits	5
L. Hours /P. Hours	5 / WK
Total 75 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 65 Hrs (5 units; $5 \times 13 = 65$; 13Hrs /unit)	

Course Objectives

- .To provide knowledge about the importance and scope of human resource management
- To understand the concept of recruitment, selection and training
- To develop in pupils the understanding of wages their objectives and various theories of wages
- To know the concept of industrial relations and meaning of industrial unrest.

Syllabus

Unit I: Introduction- Concept – objectives – characteristics – functions – principles.

Unit II: Man power planning – definition – need – process job analysis – job description – specification – job evaluation – recruitment and selection process.

Unit III: Employee's training – needs – importance – principles – training methods – promotion types – demotion – labour turnover - performance appraisal methods.

Unit IV: Industrial relations – significance – causes of poor industrial relations – suggestions – labour disputes and settlement.

Unit V: Workers participation in management – collective bargaining and industrial relations – employee’s grievances.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	HRM - introduction
2-L2	Concept of HRM
3- L3	Concept of HRM
4-L4	Objectives of HRM
5-L5	Characteristics of HRM
6-L6	Functions of HRM
7-L7	Functions of HRM
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	Principles of HRM
10- L9	Manpower planning
11-L10	Definition for Manpower planning
12-L11	Theories of MPP
13-L12	Needs of MPP
14-L13	Process of job analysis
15-L14	Job analysis - meaning
16-L15	Job description - introduction
17- L16	Job specification - format and workouts
18- L17	Job evaluation - model
19- L18	Elements of job evaluation
20- L19	Job evaluation theories
21- L20	____ - Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
22- L21	Recruitment process
23- IT-1	Internal Test-I
24- L22	Selection process
25- L23	Recruitment in various organisation
26- L24	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
27- L25	Selection procedure in companies
28- L26	Employees training programmes
29- L27	Types of training programmes
30- P2	College level meeting/Cell function
31-L28	Needs of employees training
32-L29	Importance of employees training
33-L30	Principles of training
34- L31	Training methods

35- L32	Off the job training
36- L33	On the job training
37- L34	Types of promotion
38- L35	Demotion theory
39- L36	Labour turnover
40- L37	Performance appraisal - introduction
41- L38	Performance appraisal - theories
42-P3	Department Seminar
43- L39	Types of PA
44- L40	Industrial relations
45- L41	Significance of industrial relations
46- L42	Causes of industrial relations
47- L43	_____ - Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
48- L44	suggestions for industrial relations
49-IT-II	Internal Test-II
50-L45	Employees grievances
51- L46	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
52- L47	Labour disputes
53- L48	Labour settlement
54- L49	Importance of employees grievances
55- L50	Suggestions for grievances
56- L51	Labour grievances and settlement
57- L52	Turnover of labour
58- L53	Reasons for turnover
59-P4	College level meeting/ function
60- L54	Controlling labour turnover
61- L55	Difference between job evaluation and recruitment
62- L56	Job evaluation active measures and techniques
63- L57	Reasons for labour turnover
64- L58	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
65- L59	Theories for labour turnover
66- L60	Reducing absenteeism and turnover
67-IT-III	Internal Test-III
68- L61	performance appraisal methods and evaluation
69- L62	overall revision for all theories
70- L63	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
71-MT	Model Test – 14.10.2019
72-MT	Model Test

73-MT	Model Test
74-L64	Model test paper distribution and previous year university question paper discussion
75-L65	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Human Resource Management>”
CO1	Students will be able to : learn the qualities of human resource manager in an organization
CO2	Analyse the importance of different methods of training given to employees in the organisation
CO3	Memorize the difference between on-the job training and off-the job training
CO4	Learn the participant of industrial relation and recruitment of good industrial relation programme

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Staff Signature

Principal

St.John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Company Secretarial practice
Course Code	SACR31
Class	II year
Semester	Odd
Staff Name	Grace .S
Credits	3
L.Hours / P.Hours	3/WK
Total 45Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept.Meetings-2Hrs College Meetings-2Hrs Remaining 35 Hrs (5units; 5x7=35; 07Hrs/unit)	

COURSE OBJECTIVES

- To know complete details of the Secretary and Secretarial practice in various areas
- To understand the meetings and winding up procedures

Syllabus

Unit I: Secretary –Definition - kinds of secretaries - function of secretaries– qualification–appointment – dismissal - legal positions, powers, rights, duties, and responsibilities. **(8hours)**

Unit II: Secretarial practice relating to formation of a company –secretarial practice relating to issue, allotment, calls, forfeiture and surrender of shares – secretarial practice relating to dividend. **(10 hours)**

Unit III: Secretarial practice relating to issue and redemption of debenture – borrowing powers of a company – public deposits – prevention of misuse of public deposits. (10 hours)

Unit IV: Meetings-kinds of meetings–requisition of valid meeting–duties of the secretary in connection with board meeting – statutory meeting, extraordinary general meeting and resolution. **(10 hours)**

Unit V: Winding up –procedure for winding up–duties of secretaries in respect of winding up procedures after winding up orders. **(7 hours)**

(45hour)

Course Calendar

Hour allotment	
	Odd Semester Begin on 17.06.2019
1-L1	Secretaries Definition-Kinds of Securities
2-L2	Function of Securities
3-L4	Qualification
4-L4	Appointment
5-P1	Dismissed
6-L5	Legal position, Power, Rights
7-L6	Rights, duties
8-L7	Responsibilities
9-L8	-Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
10-L9	Secretarial Practice relating to Formation of a company
11-IT-1	Internal Test-I
12-L10	Secretarial practice relating to issue of shares
13-L11	-Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
14-L12	allotment, calls, forfeiture and surrender of shares
15-L13	Secretarial practice relating to divides
16-P2	College level meeting/cell function
17-L14	Secretarial practice relating to issue and redemnation of debenture
18-L15	borrowing powers of a company – public deposits
19-L16	Prevention of misuse of public deposits
20-L17	-Allotting portion for Internal Test-II

	Internal Test II begins on 28.08.2019
21-L18	Meetings-Introduction, Meaning, Kinds of meetings
22-IT-II	Internal Test-II
23-L19	-Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
24-L20	Requisition of valid Meetings, duties of the secretary
25-P3	in connection with board meeting
26-L21	Statutory meeting, extra ordinary general meetings
27-L22	and Resolution
28-L23	Winding up
29-P4	College level meeting/function
30-L24	Procedure for winding up
31-L25	duties of Secretaries in respect of winding up
32-L26	-Allotting portion for Internal Test III
	Internal Test III begins on 27.10.2019
33-L27	Procedure after winding up order
34-IT-III	Internal Test-III
35-L28	Unit I & Unit II- Revision
36-L29	Unit III & Unit IV- Revision
37-L30	Unit V- Revision
38-L31	Assignment work
39-L32	Discussion for University Important question
40-L33	-Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
41-MT	Model Test -14.10.2019
42-MT	Model Test
43-MT	Model Test
44-L34	Model Test paper distribution and previous year university question paper discussion
45-L35	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	Cos of the course “<Company Secretarial Practice>”
CO1	Identify the scope, role and functions of the company secretary and apply them in the employing or client organisation.

CO2	Critically evaluate and apply the role of company secretary as an advisor to the board.
CO3	Ensure effective communication and dissemination of information to and from the board, both internally and externally, for the optimum benefit of the organisation.
CO4	Understand the law and best practice in key function matters(for example, meetings and share capital management) and apply them in the secretary ship function and ensure corporate compliance.
CO5	Apply the functions of a company secretary in ensuring corporate compliance through good disclosure and observance of statutory and other regulations
CO6	Take responsibility for the ongoing responsibilities of the secretary as a professional practitioner in the organisation and be responsible for continuing personal development within the secretariat.
CO7	Identify required actions arising from statutory obligations and best practice in terms of financial, compliance and governance reporting and disclosure; understand why such disclosure is necessary.
CO8	Apply statutory requirements and good practice in relation to shareholder related communications.
CO9	Critically assess the role played by the secretary in supporting compliance, disclosure, and accountability across the organisation to ensure the effective achievement of organisational objectives.

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Principal

St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Economics for competitive examinations-1
Course Code	SNEC3A
Class	II year
Semester	Odd
Staff Name	T.Sorna Mari
Credits	2
L. Hours /P. Hours	2 / WK
Total 30 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 20 Hrs (5 units; $5 \times 4 = 20$; 4Hrs /unit)	

Course Objectives

- To enable the students into introduce various economic concepts to the students of economics.
- It gives clear idea about the basic economic problems to know well versed for the competitive examination.

Syllabus

unit-1

INTRODUCTION TO ECONOMICS

Meaning and scope of economics- basic concepts in economics- human wants- goods –m utility-value-price –income-wealth-welfare-market- supply-demand-cost-revenue-capital.

unit-2

CONSUMPTION

Meaning of the terms- consumer-consumption-utility maximization-law of diminishing marginal utility –law of demand –law of equi-marginal utility –the concept of consumer's surplus.

unit-3

PRODUCTION AND DISTRIBUTION

Meaning of the terms-producer-production – factors of production-law of returns meaning of the rent, wages, interest, profit.

unit-4

PRODUCT PRICING

Perfect competition- imperfect competition- monopoly-oligopoly.

unit-5

INVESTMENT

Meaning of the term investment – investment opportunities in shares, bank deposits, real estates, small savings schemes, insurance scheme, investment in companies and investment in gold.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Meaning and scope of economics- Basic concepts in economics
2-L2	Human wants- Goods –utility and types- Value –price-income
3- P1	Welcoming of First year and Inauguration of Commerce Association
4-L3	Wealth- welfare-market- Supply- demand- Cost-revenue-capital
5-L4	____ - Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
6-IT-I	Internal Test-I
7-L5	____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
8-L6	Meaning of the terms- producer -production
9-L7	Factors of production
10-P2	College level meeting/Cell function
11-L8	Law of returns meaning of the Rent, wages, interest, profit
12-L9	Perfect competition
13-P3	Department Seminar
14-L10	Imperfect competition
15-L11	Monopoly -oligopoly
16-L12	____ - Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
17-IT-1	Internal Test-II
18-L13	____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
19-L14	Meaning of the term investment
20- P2	College level meeting/ function
21-L15	Investment, shares, bank deposits, real estates
22-L16	Small savings schemes, insurance, investment companies.
23- L17	____ - Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019

24- IT-III	Internal Test-III
25-L18	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
26-MT	Model Test -14.10.2019
27-MT	Model Test
28-MT	Model Test
29-L19	Model test paper distribution and previous year university question paper discussion
30-L20	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Economics for competitive examinations-1>”
CO1	Understand the relationship between investment and savings, demonstrate investment multiplier, and understand the meaning of MEC and MEI.
CO2	Identify the existence and development of non-banking financial institutions, know the important role of Mutual funds, LIC, investment companies etc., utilize and effectively participate in the development process.
CO3	Understand the importance, causes and impact of population growth and its distribution, translate and relate them with economic development

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St. John's College, Palayamkottai

Department of Commerce CS

COURSE ACADEMIC PLAN

(Prepared by staff member handling the course)

Programme Name	B.Com CS
Course Name	Business Communication
Course Code	SSCO3A
Class	I year
Semester	Odd
Staff Name	T.SORNA MARI
Credits	4
L. Hours /P. Hours	4 / WK
Total 60 Hrs/Sem Internal Test-3 Hrs Model Test-3 Hrs Dept. Meetings-2 Hrs College Meetings-2 Hrs Remaining 50 Hrs (5 units; $5 \times 10 = 50$; 10Hrs /unit)	

Course Objectives

- To equip the students effectively to acquire skills in reading, writing, comprehension and communication.
- To make them use electronic media for business communication.

Syllabus

UNIT-1

INTRODUCTION

Nature and importance of communication – types of communication (verbal & non verbal) – forms of communication – barriers to communication.

Unit-2

Business correspondence

Letter writing – principles of letter writing- quotations- orders- tenders- sales letters – claims and adjustment letters- credit and collection letter.

Unit-3

Job related communication

Letter of application – drafting the application- elements of structure of application – resume preparation.

Unit-4

Attending the interviews

Types of interviews- preparation for attending the interview- before and during the interview- interview process- tips for successful interview.

Unit-5

Technology and business communication

Role and effectiveness of technology in business communication- email. Text, messaging, instant messaging- modern techniques like video conferencing, social networking- strategic importance of E-Communication.

Course Calendar

Hour allotment	Class Schedule
	Odd Semester Begin on 17.06.2019
1-L1	Nature and importance of communication
2-L2	– types of communication
3- L3	verbal & non verbal
4-L4	forms of communication
5-L5	barriers to communication
6-L6	Letter writing
7-L7	principles of letter writing
8- P1	Welcoming of First year and Inauguration of Commerce Association
9- L8	quotations
10- L9	orders-
11-L10	tenders
12-L11	sales letters
13-L12	Claims letter
14-L13	adjustment letters
15-L14	_____ - Allotting portion for Internal Test-I
	Internal Test I begins on 24.07.2019
16-L15	Credit letter
17-IT-1	Internal Test-I
18-L16	collection letter
19-L17	_____ - Test Paper distribution and result analysis
	Entering Internal Test-I Marks into University portal
20-L18	Letter of application
21- L19	drafting the application
22- P2	College level meeting/Cell function
23-L20	elements of structure of application

24-L21	resume preparation.
25-L22	Types of interviews
26-L23	preparation for attending the interview
27-L24	before and during the interview
28-L25	interview process
29-L26	- tips for successful interview
30-L27	Technology and business communication
31-L28	Role
32-L29	effectiveness of technology in business communication
33-L30	email. Text, messaging
34- P3	Department Seminar
35-L31	instant messaging
36-L32	_____ - Allotting portion for Internal Test-II
	Internal Test II begins on 28.08.2019
37- L33	modern techniques like video conferencing
38- IT-II	Internal Test-II
39-L34	
40-L35	_____ - Test Paper distribution and result analysis
	Entering Internal Test-II Marks into University portal
41-L36	Video conference advantages and disadvantages
42- L37	social networking
43- L38	Electronic mail
44- P4	College level meeting/ function
45-L39	strategic importance of E-Communication.
46-L40	Modern communication techniques
47-L41	Classification of computer
48-L42	Internet is used for various reasons
49-L43	Types conferencing
50-L44	_____ - Allotting portion for Internal Test-III
	Internal Test III begins on 27.10.2019
51 L45	Impact of technology
52- L46	Widely used electronic communication
53-IT-III	Internal Test-III
54-L47	Importance of E-communication
55-L48	_____ - Test Paper distribution and result analysis
	Entering Internal Test-III Marks into University portal
56- MT	Model Test -14.10.2019
57-MT	Model Test
58-MT	Model Test
59- L49	Model test paper distribution and previous year university question paper discussion
60-L50	Feedback of the Course, analysis and report preparation
	Last Working day on 30.10.2019

Course Outcomes

Learning Outcomes	COs of the course “<Business Communication>”
CO1	Discuss the importance of effective communication in business Effective Communication in Business
CO2	Discuss the impact that word choice and tone can have on a business message
CO3	Identify other common methods of professional communication
CO4	Schedule meetings with audio, video, and web sharing components

HOD Signature

Staff Signature

Principal