



# Mangayarkarasi College of Arts & Science for Women, Paravai.

(Affiliated to Madurai Kamaraj University)

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## LESSON PLAN

<b>PROGRAMME: BCOM WITH COMPUTER APPLICATION</b>	<b>SEMESTER/ YEAR: 5<sup>th</sup> Sem, 2020- 21</b>
<b>COURSE: BUSINESS LAW</b>	<b>COURSE CODE: CCAJC52</b>
<b>FACULTY'S NAME: ADV. ANU MUTHUKUMAR,S.R.NANDINI, R.VEERMANI</b>	<b>TOTAL HOURS: 60</b>

### SYLLABUS

#### Objective:

The objectives of this course are, Basis and wider knowledge in business law to commerce students ability to apply concepts, principles and terms to understand simple business law and various acts. Awareness of the different business laws and its impact on business and commerce.

#### COURSE OUTCOME:

**CO1:** Explain the concepts in business laws with respect of agreement, contract, consent, offer and acceptance.

**CO2:** Students will able to understand dissolution and discharge of contracts and remedies.

**CO3:** Students will able to apply the sale of goods act 1930 in their day today life

**CO4:** Understand the methods of performance of cyber law and safety mechanism

**CO5:** Students will be able to identify the consumer's protection act 1986 consumer dispute redressal.

#### UNIT I

Contract: Meaning and Definitions of contract – Essential elements of valid contract - Valid, Void and Voidable contract. Offer – Acceptance – Communication and revocation of Offer and Acceptance.

#### UNIT II

Consideration – Capacity of parties- Free consent – Modes of discharge of contract – Breach – Remedies for Breach.

#### UNIT III



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Sale of Goods Act , 1930: Contract of sale – Conditions & warranties –Transfer of Property and title to goods – Rights & duties of Seller & buyer – Rights of unpaid seller. Contract of Indemnity &Guarantee : Features – Rights & Liabilities of Surety.

## UNIT IV

Cyber law and contract – Procedures – Digital signature- Safety mechanisms.

## UNIT V

Consumer Protection Act 1986 : Definition – Objectives - Consumer Protection councils – consumer disputes – Redressal –Reasons for slow growth of consumer movement in India – Suggestions for Strengthening.

## TEXT BOOKS

1. Elements of Mercantile law – N.D. Kapoor
2. Business Law – R.S.N Pillai&Bagawathi
3. Mercantile Law – M.C. Kuchal
4. Business Law – M.R. Sreenivasan
5. Business Law – V.Balachandran&S.Thothadri

## REFERENCE Books

1. Hand Book of Mercantile Law – E.Venkatesan
2. Business Law – Shukla&Saxena
3. Mercantile Law – N.D. Kapoor
4. Business andIndustrial Law – M.C. Kuchal
5. E-Commerce – Puja

**NOTE:** The last unit of syllabus will be replaced by the New consumer Act when it is Enforced.

## COURSE PLAN- 5<sup>th</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Contract: Meaning and Definitions of contract	T3	LECTURE MODE
2	3	Essential elements of valid contract	T2	LECTURE MODE
3	2	Valid, Void and Voidable contract.	T2	CHALK AND TALK
4	2	Offer – Acceptance		CHALK AND TALK
5	3	Communication and revocation of Offer and	T3	LECTURE MODE



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		Acceptance.		
<b>UNIT-2</b>				
6	3	Consideration	T3	LECTURE MODE
7	3	Free consent	T3	LECTURE MODE
8	3	Capacity of parties	T3	LECTURE MODE
9	1	Modes of discharge of contract	T1	CHALK AND TALK
10	3	Breach	T2	CHALK AND TALK
11	2	Remedies for Breach.	T3	LECTURE MODE
<b>UNIT-3</b>				
12	2	Sale of Goods Act , 1930— ∴Features –	T2	CHALK ANDTALK
13	3	Contract of sale	T4	LECTURE MODE
14	2	Conditions & warranties	T1	LECTURE MODE
15	2	Transfer of Property and title to goods	T3	LECTURE MODE
16	3	Rights & duties of Seller & buyer	T2	LECTUR EMODE
17	2	Rights of unpaid seller	T3	LECTURE MODE
18	1	Contract of Indemnity & Guarantee	T2	LECTURE MODE
19	2	Rights & Liabilities of Surety	T3	LECTURE MODE
<b>UNIT-4</b>				
20	3	Cyber law and contract	T3	ICT CLASS
21	3	Procedures for Digital signature	T3	CHALK ANDTALK
22	3	Safety mechanisms	T3	CHALK ANDTALK



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23	3	Discussion of question paper	T3	LECTURE MODE
<b>UNIT-5</b>				
24	2	Consumer Protection Act 1986 Definition ,Objectives	T3	CHALK AND TALK
25	3	Consumer Protection councils	T3	LECTURE MODE
26	2	consumer disputes	T3	LECTURE MODE
27	2	Redressal forum	T3	CHALK AND TALK
28	3	Reasons for slow growth of consumer movement in India	T3	CHALK AND TALK
29	2	Suggestions for Strengthening	T3	CHALK AND TALK
30	2	SLIP TEST		

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## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/ YEAR: 3rd SEM ,2020-21</b>
<b>COURSE: BUSINESS STATISTICS</b>	<b>COURSE CODE:CCAJC33</b>
<b>FACULTY 'S NAME: ABINAYA.K</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

- To comprehend the students with basic statistical tools.
- To enable the student to learn the importance of statistics in an effective way.

### 1. COURSE OUTCOMES:

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

<b>Co1</b>	Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling
<b>Co2</b>	Critique on measures of central tendency and dispersion
<b>Co3</b>	Analyze causal relationship between variables
<b>Co4</b>	Formulate Regression Equations and estimate variables
<b>Co5</b>	Prepare present trends, and make analysis of series of time

### UNIT I

Statistics – Meaning – Function – Importance – Limitation – Data collection – Source – Primary – Secondary – Tools of Data collection – Interview Schedule - Questionnaire - Census – sampling – Classification – Presentation – Tabulation – Diagrammatic – Graphic.

### UNIT II

Arithmetic mean – Combined mean – Median – Mode - Geometric mean – Harmonic mean. Range – Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co-efficient of variation.

### UNIT III

Skewness – Methods of studying skewness – Karl Pearson's Co-efficient of skewness – Bowley's co-efficient of skewness. Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl Pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

### UNIT IV



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Regression analysis – Regression line – Regression equations – Least square method– Deviations taken from



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actual mean and assumed mean method.

## UNIT V

Analysis of time series – components – Methods of determining trend – Graphic – Semi – average – Moving average – Least square – Seasonal Variations – Method of simple average only.

## BOOK FOR STUDY

1. Statistical Methods - M. Manoharan
2. Business Statistics - P.R. Vital
3. Statistics - R.S.N.Pillai & V. Bagavathi
4. Statistical Methods - C.B. Gupta.
5. Business Statistics - J.K. Sharma.
6. Business Statistics - S.P.Rajagopalam&R.Sattanathan

## BOOK FOR REFERENCE

1. Statistical - Methods, S.P.Gupta.
2. Statistical Methods - Vijay Gupta.
3. Fundamental of Statistics - D.N.Elhance
4. Business Statistics - Levine

## **COURSE PLAN- 3<sup>rd</sup> SEMESTER 2020-21**

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Meaning – Function	T1	ONLINE
2	1	Importance – Limitation – Data collection	T1	ONLINE
3	1	Source – Primary – Secondary –Tools of Data collection	T1	VIDEO CLASS
4	2	Interview Schedule - Questionnaire - Census – sampling	T1	VIDEO CLASS
5	1	Classification – Presentation	T1	ONLINE
6	6	Tabulation – Diagrammatic – Graphic.	TI	
7		UNIVERSITY QUESTIONS		
8		ICT CLASS		
9		TEST		
<b>UNIT-2</b>				
10	4	Arithmetic mean– Combined mean	T1	CHALK &TALK
11	6	Median – Mode	T1	CHALK &TALK
12	5	Geometric mean – Harmonic mean- Range	T1	CHALK &TALK
13	6	Quartile deviation – Mean deviation – Standard deviation	T1	CHALK &TALK
14	5	Combined standard deviation – Co-efficient of variation.	T1	CHALK &TALK



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15		UNIVERSITY QUESTIONS		
16		ICT CLASS		
17		TEST		
<b>UNIT-3</b>				
17	3	Skewness – Methods of studying skewness	T1	CHALK & TALK
18	4	Karl Pearson's Co-efficient of skewness – Bowley's co-efficient of skewness	T1	CHALK & TALK
19	2	Correlation – Methods of studying correlation – Scatter diagram – Graphic method	T1	CHALK & TALK
20	2	Karl Pearson's Co-efficient of correlation	T1	CHALK & TALK
21	2	Rank correlation, Concurrent deviation method.	T1	CHALK & TALK
22		UNIVERSITY QUESTIONS		
23		ICT CLASS		
24		TEST		
<b>UNIT-4</b>				
25	2	Regression analysis – Regression line	T1	CHALK & TALK
26	2	Regression equations – Least square method	T1	CHALK & TALK
27	2	Deviations taken from actual mean and assumed mean method	T1	CHALK & TALK
28		ICT CLASS		
29		TEST		
<b>UNIT-5</b>				
30	1	Analysis of time series – components – Methods of determining trend	T1	ONLINE
31	1	Graphic – Semi – average – Moving average – Least square	T1	CHALK & TALK
32	1	Seasonal Variations – Method of simple average only.	TI	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/ YEAR: 1<sup>ST</sup> SEM, 2020-21</b>
<b>COURSE: COST ACCOUNTING</b>	<b>COURSE CODE: CCAJC31</b>
<b>FACULTY 'S NAME: K.JANAGAI ABIRAMI</b>	<b>TOTAL HOURS: 6HRS</b>

## SYLLABUS

### Objectives:

To acquaint the students with basic concepts used in the cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.

### COURSE OUTCOME:

CO1: To learn cost accounting and management accounting principles

CO2: To prepare cost sheets for inventory systems.

CO3: To get the knowledge kinds of overheads.

CO4: To differentiate the operating costing and Process costing.

CO5: To classify the centre of cost control

### Unit I

Introduction : Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.

### Unit II

Material : Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods) Labour: Labour Turnover – Methods of Remunerating Labour – Incentive Schemes.

### Unit III

Overheads: Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem)

### Unit IV

Methods of Costing: Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal effectives – Process Accounts (Excluding Inter –Process Profit and Equivalent Production)- Simple Problems. Joint Product and By –Product (Theory only).

### Unit V

Cost Center: Definition – Classification, Profit Center: Meaning – Purpose – Profit centre Vs Cost Centre

Cost Unit: Meaning – Examples, Cost Control: Meaning – Elements – Cost control Techniques.

Cost Reduction: Meaning – Features – Fields covered – Merits – Tools & Techniques – Cost control Vs. Cost Reduction.

Cost Audit: Definition – Objectives – Advantages – Cost Audit Vs. Financial Audit.



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## Text Book:

1. Cost Accounting - T.S. Reddy and Y.Hair Prasad Reddy
- 2.. Cost Accounting - R.S.N.Pillai and Bhagavathi
3. Advanced Cost Accounting - S.P.Jain&K.L.Narang

Book for Reference

1. Cost Accounting - S.N. Maheswari
2. Cost Accounting - Das Gupta

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Introduction : Definition of Cost – Costing	T1	ONLINE (SLIDE SHARE)
2	2	Cost Accounting and Cost Accountancy – Scope and Objectives	T1	ONLINE (SLIDE SHARE)
2	3	Advantages and Limitations – Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting	T1	CHALK &TALK
3	3	Classification of Cost – Elements of Cost– Preparation of Cost sheet.	T1	ONLINE (SLIDE SHARE)
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
1	1	Material : Material Control – Purchase Procedure	T1	ONLINE (SLIDE SHARE)
2	3	Different Levels of Stock of Materials	T1	CHALK &TALK
3	3	EOQ – Perpetual Inventory System – ABC Analysis	T1	CHALK &TALK
4	3	Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues	T1	CHALK &TALK
5	4	(FIFO, LIFO sums and Average Methods) Labour: Labour Turnover	T1	CHALK &TALK
6	3	Methods of Remunerating Labour – Incentive Schemes.	T1	ONLINE (SLIDE SHARE)
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
1	2	Overheads : Meaning – Classification	T1	CHALK &TALK
2	3	Primary and Secondary Distribution of Overheads	T1	CHALK &TALK



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3	2	Absorption of Overheads (Simple Problem)	T1	CHALK &TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
1	2	Methods of Costing : Operating costing – Process Costing	T1	CHALK &TALK
2	3	Normal Loss, Abnormal Loss and Abnormal effective	T1	CHALK &TALK
3	4	Process Accounts (Excluding Inter – Process Profit and Equivalent Production	T1	CHALK &TALK
4	3	Simple Problems. Joint Product and By – Product (Theory only).	T1	CHALK &TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
1	2	Cost Center : Definition – Classification ,Profit Center	T1	CHALK &TALK
2	2	Meaning – Purpose – Profit centreVs Cost Centre	T1	CHALK &TALK
3	2	Cost Unit: Meaning – Examples ,Cost Control : Meaning – Elements – Cost control Techniques.	T1	CHALK &TALK
4	2	Cost Reduction: Meaning – Features – Fields covered – Merits – Tools & Techniques – Cost control Vs. Cost Reduction.	T1	CHALK &TALK
5	2	Cost Audit: Definition – Objectives – Advantages – Cost Audit Vs. Financial Audit.	T1	CHALK &TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: Commerce with CA</b>	<b>SEMESTER/ YEAR: 2021-22</b>
<b>COURSE: EXPORT - IMPORT PROCEDURES AND DOCUMENTATION</b>	<b>COURSE CODE: CCAJS51</b>
<b>FACULTY 'S NAME: Mrs. G.Gunasri</b>	<b>TOTAL HOURS : 20</b>

## SYLLABUS

### Objectives:

1. To impart basic knowledge on export and import documentation and procedures.
2. To impart the knowledge on the key functions in export and import process and procedures.
3. To educate the students in solving issues related to requirements in export and import management.

### COURSE OUTCOME:

CO1: Understand the basics of global trade and import and export policies.

CO2: Understand export marketing, contracts and the role of promotion councils.

CO3: Understand various import process and procedures.

CO4: Understand the payment methods, risks and various financing strategies

CO5: Understand different agencies involved in EXIM process and their role in the international trade.

### UNIT I

Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights

### UNIT II

Export procedures - Export an order – Consignment - Receiving an order - Packing and Marketing - Shipping order – Customs formalities.

### UNIT III

Export documentation - Documentation - Letter of credit - Credit documentation –Insurance documents and other documents.





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## UNIT IV

Import procedures - Importing through Indent house- Obtaining import licenses –Terms used in mentioning prices.

## UNIT V

Import documentation – Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance documents and all other documents.

## TEXT BOOK

1. EXPORT - IMPORT PROCEDURES AND DOCUMENTATION-

P. ANDISAMY

## BOOKS FOR STUDY

1. International Marketing - Varshney&B.Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. RathorandJ.S.Rathor

## COURSE PLAN- 2<sup>nd</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	1	Export - Import policy	T1	Chalk and talk	1
2	1	Import policy	T1	Chalk and talk	2
3	1	New Export	T1	Chalk and talk	3
4	1	Import policy	T1	Chalk and talk	4
5	1	Aims	T1	Chalk and talk	2
6	1	Schemes – Highlights	T1	ICT	4-7
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-2</b>					
7	1	Export procedures		Chalk and talk	16-17
8	1	Export an order –		ICT	18-19



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		Consignment - Receiving an order			
9	1	Packing and Marketing - Shipping order – Customs formalities.		ICT	21-24
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-3</b>					
10	1	Export documentation	T1	Chalk and talk	26
11	1	Letter of credit	T1	Chalk and talk	27-28
12	1	Credit documentation – Insurance documents and other documents.	T1	Chalk and talk	30-33
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-4</b>					
13		Import procedures	T1	ICT	34
14		Importing through Indent house	T1	Chalk and talk	37-43
15		Obtaining import licenses	T1	Chalk and talk	44-49
16		Terms used in mentioning prices.	T1	ICT	50
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-5</b>					



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17		Import documentation	T1	ICT	57-59
18		Documents for Port and Customs Clearances	T1	ICT	60
19		Insurance documents	T1	ICT	61
20		Finance documents and all other documents	T1	ICT	62-63
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			

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## LESSON PLAN

<b>PROGRAMME:B.COM(CA)</b>	<b>SEMESTER/ YEAR:1<sup>st</sup> SEM,2020-21</b>
<b>COURSE:FINANCIAL ACCOUNTING-I</b>	<b>COURSE CODE:CCAJC12</b>
<b>FACULTY 'S NAME: S.PRIYADHARSHINI</b>	<b>TOTAL HOURS:60</b>

## SYLLABUS

### Objectives:

1. This course will enable the students to combine practice and theoretical knowledge of financial accounting.
2. The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
3. The course will provide decision making skills to the students in the financial analysis context,
4. The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in real life situations.

### COURSE OUTCOME:

CO1: Understand the Accounting Principles ,Concepts &Conventions

CO2:Understand the Errors and Rectification of errors

CO3:Understand the concept of Final accounts

CO4:Understand the Bills of Exchange and Trade

CO5: Understand the concept Single entry or Accounts from incomplete records

### Unit I

Accounting Principles – Concepts – Conventions – Rules of Double Entry System Transactions – Journals – Ledgers – Subsidiary Books – Trial Balance.

### Unit II

Errors – Types – Errors disclosed and not disclosed by trial balance – Suspense account – Rectification of errors – Bank Reconciliation Statement

### Unit III

Final accounts of sole trading concerns with adjustments.

### Unit IV

Bills of Exchange – Trade and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring the bill.

### Unit V

Single entry or Accounts from incomplete records – Methods of ascertainment of profit : Net worth method – Conversion method.

### Text Book:

1. Advanced Accountancy - T.S.Reddy and A.Murthy



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2. Advanced Accountancy - M.A.Arulanandam and K.S. Raman

## COURSE PLAN- 1<sup>st</sup>SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Golden rules, Accounting Principles & Concepts	T1	(ONLINE) SLIDE SHARE
2	1	Conventions & Rules of Double Entry System Transactions	T1	(ONLINE) SLIDE SHARE
3	2	Journals & journal entries format	T1	(ONLINE) SLIDE SHARE
4	3	Ledgers & Format	T1	(ONLINE) SLIDE SHARE
5	3	Subsidiary Books	T1	(ONLINE) SLIDE SHARE
6	2	Trial Balance.	T1	(ONLINE) SLIDE SHARE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
1	1	Errors: Introduction & Meaning.	T1	CHALK & TALK
2	3	Errors & Types.	T1	CHALK & TALK
3	2	Errors disclosed and not disclosed by trial balance. (Sums)	T1	CHALK & TALK
4	3	Suspense account (Sums)	T1	CHALK & TALK
5	2	Rectification of errors (Sums)	T1	CHALK & TALK
6	3	Bank Reconciliation Statement (Sums)	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
1	1	Final accounts, Introduction.	T1	CHALK & TALK
2	2	Sole trading concerns	T1	CHALK & TALK
3	2	Final accounts adjustments	T1	CHALK & TALK
4	2	Sole trading concerns & adjustments	T1	CHALK & TALK
5	3	Final accounts (Exercise sums)	T1	CHALK & TALK
6	2	Sole trading concern (Exercise sums)	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		



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UNIT-4				
1	2	Bills of Exchange	T1	CHALK & TALK
2	1	Trade and Accommodation bills	T1	CHALK & TALK
3	2	Renewals	T1	CHALK & TALK
4	3	Dishonour due to insolvency	T1	CHALK & TALK
5	2	Retiring the bill	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
UNIT-5				
1	2	Single entry	T1	CHALK & TALK
2	3	Accounts from incomplete records(Exercise sums)	T1	CHALK & TALK
3	3	Methods of ascertainment of profit	T1	CHALK & TALK
4	2	Net worth method	T1	CHALK & TALK
5	2	Conversion method	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: B.COM</b>	<b>SEMESTER/ YEAR: 5<sup>th</sup> Sem., 2020-21</b>
<b>COURSE: FINANCIAL ACCOUNTING III</b>	<b>COURSE CODE: CCRJC33</b>
<b>FACULTY'S NAME: K.Abinaya S.Sathya S.R.Nandhini</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### OBJECTIVE:

The Primary Purpose of this Course is to Provide Students with a Comprehensive Knowledge in Financial Accounting. The Course is Designed to meet the needs of Students who are Preparing for a Career in Accounting and for those from other Academic Disciplines who Recognize that the Ability to use and Interpret Financial Information is Essential in Today's Business World.

### COURSE OUTCOME:

**CO1:** Perform Fundamental Accounting Operations relating to Fire Insurance Claims

**CO2:** Prepare Ledger Accounts in the books of lessor and lessee and books of Sublease

**CO3:** Treating the Accounting Procedure if in case of insolvency and also to enhance the Knowledge in Self balancing ledger.

**CO4:** Develop an understanding in the treatment of branch accounts and allocate the expenses to the departments accordingly.

**CO5:** Develop an understanding in the treatment of Hire purchase accounts and installment purchase system.

### UNIT I

Fire Insurance Claims – Loss of stock policy – Loss of profit policy – Application of average clause.

### UNIT II

Royalty Accounts – Accounting treatment in the books of lessor and lessee- Sublease.



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## **UNIT III**

Insolvency Accounts – Individual Only – Statement of affairs – Deficiency account (List H)  
Self balancing system: Self balancing ledger – Transfer from one ledger to another ledger

## **UNIT IV**

Branch accounts – Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches) – Simple problems only- Departmental accounts – Allocation of expenses – Inter – Departmental transfers.

## **UNIT V**

Hire purchase accounting – Calculation of interest – Cash price – Accounting treatment in the books of Hire purchaser and Hire vendor Default and Installment purchase system : Theory only

### **Text book:**

Financial Accounting – Dr. T.S. Reddy & Dr. A. Murthy (Margham Publications)

### **Reference books:**

Financial Accounting III – Dr. Peermohamed, Dr. Shazulilbrahim

## **COURSE PLAN- 5<sup>th</sup> SEMESTER 2020-21**

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Fire Insurance Claims	T1	LECTUREMODE
2	3	Loss of stock policy	T1	LECTUREMODE
3	3	Loss of profit policy	T1	LECTUREMODE
4	3	Application of average clause.	T1	LECTUREMODE
5	1	Exercise Sums Discussion	T1	





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S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-2</b>				
6	1	Royalty Accounts	T1	LECTUREMODE
7	4	Accounting treatment in the books of lessor and lessee	T1	LECTUREMODE
8	2	Sublease.	T1	LECTUREMODE
9	1	Exercise Sums Discussion		
10	1	I Assignment Test		
<b>UNIT-3</b>				
11	1	Insolvency Accounts Individual Only	T1	LECTUREMODE
12	4	Statement of affairs	T1	LECTUREMODE
13	4	Deficiency account (List H	T1	LECTUREMODE
14	3	Self balancing system: Self balancing ledger	T1	LECTUREMODE
15	2	Transfer from one ledger to another ledger	T1	LECTUREMODE
16	1	Exercise Sums Discussion		



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S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-4</b>				
17	1	Branch accounts – Types of Branches	T1	LECTUREMODE
18	1	Branch not keeping full system of accounting	T1	LECTUREMODE
19	3	Branch keeping full system of accounting (Excluding foreign branches) - Simple problems only	T1	LECTUREMODE
20	3	Departmental accounts	T1	LECTUREMODE
21	1	Allocation of expenses	T1	LECTUREMODE
22	1	Inter – Departmental transfers	T1	LECTUREMODE
23	1	Exercise Sums Discussion		
24	1	II Assignment Test		
<b>UNIT-5</b>				
25	1	Hire purchase accounting	T1	LECTUREMODE
26	3	Calculation of interest	T1	LECTUREMODE
27	1	Cash price	T1	LECTUREMODE
28	3	Accounting treatment in the books of Hire purchaser and Hire vendor	T1	LECTUREMODE
29	1	Default and Installment purchase system : Theory only	T1	LECTUREMODE
30	6	Revision for Exam with 5 years Question papers.		
31	1			

<b>Signature of HOD</b>	<b>Sign of Faculty</b>
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## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/ YEAR: 5<sup>TH</sup> SEM ,2020-21</b>
<b>COURSE: INCOME TAX LAW &amp; PRACTICE-I</b>	<b>COURSE CODE:CCAJC53</b>
<b>FACULTY 'S NAME: KALEESWARIS</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

1. To make the students understand the basic concepts, definitions, and terms related to income taxation.
2. To make the students understand the concept of residential status thus making them understand the scope of total income for an assessee with different kinds of residential status. and to know about the Exempted incomes .
3. To make the students understand the various heads under which income can be earned in india. To make students understand the procedure for computation of income under various heads namely income from salaries, house property, business/profession, capital gains and income from other sources.

### COURSE OUTCOMES:

<b>Co1</b>	Students will be able to identify the technical terms related tax and know the basic concepts and students should be able to determine the different kinds of residential status.
<b>Co2</b>	Students will be able to identify the exempted income which is fully exempted and partly exempted and u/s 10,10A, charitable trust 11,12, political parties u/s 13,13A
<b>Co3</b>	Students will be able to compute the total income and income from salary and house property.



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<b>Co4</b>	Students will be able to understand the various benefits /deductions under the income tax act 1961 which are to be reduced from the gross total income of the assesses and depreciation.
<b>Co5</b>	Students will be able to compute the income from capital gain and income from other sources.

## UNIT I

Income Tax Act, 1961 – Definitions - Income - Assessment –Assessment year Previous year – Person –Assessee – Resident but not ordinary resident- Non – resident – Deemed Income- Capital receipts and revenue Receipts – Capital expenditure and Revenue expenditure.

## UNIT II

Exempted Income u/s10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Charitable trust u/s 11, 12, and 13 Political parties u/s

## UNIT III

Computation of Taxable income – Income from salary – Income from House Property.

## UNIT IV

Profits and gains from Business or profession – Depreciation and other deductions.

## UNIT V

Capital gains – Income from other sources.  
TEXT BOOK: Income Tax law and Practice – V.P Gaur and D.B.Narang

## BOOKS FOR STUDY

1. Income tax law and Practice – B.B.Lal
2. Income Tax law and Practice – BhagavathiPrased
3. Students Guide to Income Tax – VinodK.Singhania
4. Income Tax Law and Practice – Murthy & Reddy



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## BOOKS FOR REFERENCE :

1. Income Tax law and Practice – H.C. Mehrotra
2. Law and Practice of Income Tax – dinkarPagare
3. Income Tax law and Practice – V.P Gaur and D.B.Narang
4. Income Tax Law and Practice - Hariharan

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Income Tax Act, 1961 – Definitions - Income	T1	ONLINE
2	1	Assessment –Assessment yearPrevious year –	T1	ONLINE
3	6	Assessee – Resident but not ordinary resident- Non –resident	T1	VIDEO CLASS
4	1	– Deemed Income- Capital receipts and revenue Receipts	T1	ONLINE
5	1	Capital expenditure and Revenue expenditure.	T1	ONLINE
6		UNIVERSITY QUESTIONS		
7		ICT CLASS		
8		TEST		
<b>UNIT-2</b>				
9	2	Exempted Income u/s10		CHALK &TALK
10	1	Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA,		ANIMATION VIDEOS
11	1	Charitable trust u/s 11, 12		ANIMATION VIDEOA
12	1	13 Political parties u/s		ANIMATION VIDEOS



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13		UNIVERSITY QUESTIONS		
14		ICT CLASS		
15		TEST		
<b>UNIT-3</b>				
16	7	Computation of Taxable income	T1	CHALK & TALK
17	12	– Income from salary	T1	CHALK & TALK
18	8	Income from House Property.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
19	6	Profits and gains from Business or profession	T1	CHALK & TALK
20	2	Depreciation and other deductions.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
21	5	Capital gains	T1	CHALK & TALK
22	5	Income from other sources.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> SEM, 2020-21</b>
<b>COURSE: RETAIL MARKETING</b>	<b>COURSE CODE: CCAJS31</b>
<b>FACULTY 'S NAME: K.JANAGAI ABIRAMI</b>	<b>TOTAL HOURS: 20HRS</b>

## SYLLABUS

### Objectives:

1. This syllabus covered for retail marketing in an around areas.
2. The strategic and operational decision-making processes in the organized retail.
3. Relate the supply chain activities which create the value in the organized retail industry

### COURSE OUTCOME:

CO1: Understand the functions of retailing activity.

CO2: Understand the concepts of retailing marketing mix.

CO3: Understand the retailing pricing and promotions.

CO4: Understand the retail location and strategies in decisions.

CO5: Understand the concept of ethics in retailing.

### Unit I

Introduction:- Retailing, Retail marketing - Definition - Importance - Functions of Retailing - Types of Retailing - Retailers

### Unit II

Consumer behavior and retail operation – Types of customer – Merchandise management - Retail marketing mix.

### Unit III

Retail pricing - Concept - Strategies and approaches - Types - Methods of setting Prices – Retail branding - Supply chain management.

### Unit IV

Methods and approaches of retail marketing planning-retail location strategies and decisions-





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management of retail brand and its application

## Unit V

Consumerism and ethics in retailing - Role of Information Technology in Retailing  
– e-retailing – International retailing - Future of retailing - Retailing in India.

### Text Book:

Retail Marketing Management - David Gilbert

2. Retail an Introduction - Rover cos

### BOOKS FOR REFERENCE

1. Retail Management: A Strategic Approach – Barry Berman, Joel R. Evans
2. Merchandising and Match for Retailing – Cynthia R.

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Introduction:- Retailing	T1	CHALK&TALK
2	1	Retail marketing - Definition	T1	CHALK&TALK
3	1	Importance - Functions of Retailing	T1	CHALK&TALK
4	1	Types of Retailing – Retailers.	T1	CHALK&TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
1	1	Consumer behaviour and retail operation	T1	CHALK&TALK
2	1	Types of customer	T1	CHALK&TALK
3	1	Merchandise management	T1	CHALK&TALK
4	1	Retail marketing mix.	T1	CHALK&TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
1	1	Retail pricing - Concept	T1	CHALK&TALK
2	2	Strategies and approaches	T1	CHALK&TALK
3	1	Types - Methods of setting prices	T1	CHALK&TALK
4	1	Retail branding - Supply chain management.	T1	CHALK&TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		





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		TEST		
<b>UNIT-4</b>				
1	1	Methods and approaches of retail marketing planning	T1	CHALK&TALK
2	1	retail location strategies and decisions	T1	CHALK&TALK
3	1	management of retail brand and its application	T1	CHALK&TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
1	1	Consumerism and ethics in retailing	T1	CHALK&TALK
2	1	Role of Information Technology in Retailing	T1	CHALK&TALK
3	1	E-retailing – International retailing	T1	CHALK&TALK
4	1	Future of retailing - Retailing in India.	T1	CHALK&TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/ YEAR: 1<sup>th</sup> SEM ,2020-21</b>
<b>COURSE: VALUE EDUCATION</b>	<b>COURSE CODE:UVEJVII</b>
<b>FACULTY 'S NAME: DR.M.UMAMAHESWARI</b>	<b>TOTAL HOURS: 48</b>

## SYLLABUS

### Course Objective

The course is designed to

1. Provide the self-Discipline, self-confidence, self-initiative, empathy honesty and courage.
2. Apply the knowledge in Human Rights
3. Have a through insight into the fundamentals of Democratic functioning

### Course Outcomes

On completion of the course the student will be able to

CO	Course Outcomes
CO1	Explain the classification of values
CO2	Define the need for Religious harmony
CO3	Explain the political awareness
CO4	Explain the willingness to learn
CO5	Role of family and peer group

## VALUE EDUCATION

### UNIT-I

#### VALUES AND THE INDIVIDUAL

Values meaning –the significance of values –classification of values- needs of value Education – values and the individual: self-Discipline, self-confidence, self-initiative, Empathy, compassion, forgiveness, honesty and courage.

### UNIT-II

#### VALUES AND RELIGION

Karma yoga in Hinduism – love and justice in Christianity – Brotherhood in Islam – compassion



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in Buddhism – Ahimsa in Jainism and courage in Sikhism – Ahimsa in Jainism and courage in Sikhism – need for Religious Harmony.

## UNIT- III

### VALUES OF SOCIETY

Definition of society – Democracy – secularism – socialism – Gender justice – Human Rights – socio – Political Awareness – social integration – social justice.

## UNIT – IV

### PROFESSIONAL VALUES

Definition-accountability – willingness to learn – team spirit – competence Development – Honesty – Transparency – Respecting others – Democratic functioning – Integrity and commitment.

## UNIT – V

### ROLE OF SOCIAL INSTITUTIONS IN VALUE FORMATION

Role of family – peer Group – society – Educational Institution – Role models and mass media in value formation.

## Books for Reference

Value Education – R. Murugesan.

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	5	VALUE EDUCATION MEANING	MKU	CHALK & TALK
2	3	CLASSIFICATION OF VALUE	MKU	CHALK & TALK
3	2	SELF - CONFIDENCE	MKU	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
4	5	VALUE AND RELIGION	MKU	CHALK & TALK
5	5	NEED FOR RELIGIOUS HARMONY	MKU	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				



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6	5	VALUES OF SOCIETY	MKU	CHALK & TALK
7	5	SOCIAL JUSTICE	MKU	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
8	4	PROFESSIONAL VALUE	MKU	CHALK & TALK
9	4	DEMOCRATIC FUNCTIONING	MKU	ANIMATION VIDEOS
10	2	MASS MEDIA IN VALUE FORMATION	MKU	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
11	2	ROLE OF SOCIAL INSTITUTIONS IN VALUE FORMATION	MKU	CHALK & TALK
12	3	ROLE OF FAMILY	MKU	PPT WITH PROJECTOR
13	3	FUNDAMENTAL DUTIES	MKU	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: M.COM(CA)</b>	<b>SEMESTER/ YEAR: 4<sup>th</sup> SEM ,2020-21</b>
<b>COURSE: FINANCIAL MANAGEMENT</b>	<b>COURSE CODE: TCAJC24</b>
<b>FACULTY 'S NAME: S.R.NANDHINI</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

#### The course is designed to

- To know the thorough knowledge about the financial management.
- To access the various process of financial management practices.
- To learn financial management concept and its application in various business concerns.

### Course outcome

On completion of the course the student will be able to

<b>COS</b>	<b>COURSE OUTCOMES</b>
<b>CO1</b>	To understand the nature of various system and functions of financial management.
<b>CO2</b>	To know the various techniques of financial management.
<b>CO3</b>	To know the procedures to be working capital.
<b>CO4</b>	To analysis the capital structure of business.
<b>CO5</b>	To identify classification and dividend policy

### Unit – I

Financial Management: Meaning, Definition and functions- Scope – Objectives – Key activities of Financial Management – Organisation of Finance Section – An outline of financial system in India.

### Unit – II

Capital Budgeting – Principles and Techniques- Pay back method – Discounted Cash flow method (DCF) – Present Value (PV) / Net Present Value (NPV) Method – Internal Rate of Returns (IRR) Method – Present Value Index – Discounted Pay Back Method – Average Rate of Return.



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## Unit – III

Working Capital Management – Permanent and temporary working capital – Changes in working capital – Determinants of working capital – Computation of Working capital – working capital financing – trade credit – bank credit – Commercial paper – Factoring.

## Unit – IV

Cost of Capital – Definition – Importance- Assumptions – Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares – computation of overall cost of capital. Capital Structure – Factors influencing financial decisions – Methods of financing – Theories of Capital decisions – Capital gearing. Financial Leverage and operating leverage.

## Unit – V

Dividend and Dividend policy – Meaning – classification and sources of dividend – factors influencing dividend policies – Theories of dividend decisions – Irrelevance and relevance theory – generally accepted dividend policies.

## Books Recommended

1. Van Horne, Fundamentals of Financial Management, PHI Learning, New Delhi.
2. Khan & Jain, Financial Management, 2006, Tata McGraw Hill, New Delhi.
3. Pandey, I.M. – Financial Management, 2005, Vikas Publication, New Delhi.
4. Prasanna Chandra, Financial Management, 2005, Tata McGraw Hill, New Delhi.
5. Ravi M. Kishore - Financial Management, 2006, Taxman Publishing Ltd.
6. Keown, Financial Management; Principles and Applications, 10th Edition, 2008, Pearson Education, Delhi.
7. Chandra Bose, Fundamentals of Financial Management, PHI Learning, New Delhi.
8. Shazuli Ibrahim. S.A.N, Financial Management, PASS Publication.
9. Periyasamy. P. Financial Management, Vijay Nicole Imprints Pvt., Ltd., Chennai.
10. Dr. A. Murthy, Financial Management, Margham Publications, Chennai.

## **COURSE PLAN- 4<sup>TH</sup> SEMESTER 2020-21**

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	3	Definition and functions- Scope – Objectives	T1	ONLINE CLASS
2	3	Key activities of Financial Management	T1	VIDEO CLASS
3	4	Organisation of Finance Section – An outline of financial system in India.	T1	ONLINE CLASS



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		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
4	3	Capital Budgeting – Principles and Techniques- Pay back method – Discounted Cash flow method (DCF)	T1	CHALK & TALK
5	3	Present Value (PV) / Net Present Value (NPV) Method – Internal Rate of Returns (IRR) Method	T1	ONLINE CLASS
6	4	Present Value Index – Discounted Pay Back Method – Average Rate of Return.	T1	ONLINE CLASS
		TEST		SLIP TEST
<b>UNIT-3</b>				
7	4	Working Capital Management – Permanent and temporary working capital – Changes in working capital	T1	CHALK & TALK
8	3	Determinants of working capital – Computation of Working capital – working capital financing	T1	CHALK & TALK
9	3	trade credit – bank credit – Commercial paper – Factoring.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
10	4	Cost of Capital – Definition – Importance- Assumptions – Explicit and Implicit costs – Measurement of specific cost – cost of equity – cost of debt – cost of retained earnings – cost of preference shares	T1	CHALK & TALK
11	3	Computation of overall cost of capital. Capital Structure – Factors influencing financial decisions	T1	CHALK & TALK
12	2	Methods of financing – Theories of Capital decisions	T1	CHALK & TALK
13	2	Capital gearing. Financial Leverage and	T1	CHALK & TALK





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		operating leverage.		
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
14	4	Dividend and Dividend policy – Meaning – classification and sources of dividend	T1	CHALK & TALK
15	3	Factors influencing dividend policies – Theories of dividend decisions	T1	CHALK & TALK
16	3	Theories of dividend decisions – Irrelevance and relevance theory – generally accepted dividend policies.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		WEEK TEST

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## LESSON PLAN

<b>PROGRAMME:M.COM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup>SEM2020-21</b>
<b>COURSE ADVANCED CORPORATE ACCOUNTING AND REPORTING</b>	<b>COURSE CODE: TMCJC31</b>
<b>FACULTY 'S NAME:S.SATHYA</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

1. To comprehend the functions of business entities such as Preparation of Profit and Loss account and Balance sheet format is explained.
2. The cooperative entity form is explained. A few recent development in government accounting are also discussed.

### COURSE OUTCOMES:

<b>CO1</b>	Students will be able to construct the Preparation of Final accounts of Companies as per schedule 3 of companies' act 2013.they will also be are able to prepare Financial Reporting.
<b>CO2</b>	Students will be able to compare the concept of Amalgamation, Absorption and Reconstruction of companies. Students will be able to identify different valuation methods of Goodwill and shares.
<b>CO3</b>	Students will be able to recognize the Banking company accounts. Able to prepare the profit and loss accounts and balance sheet as per new banking format.
<b>CO4</b>	Students will be able to solve the Holding company accounts with provision. they will also be are able to prepare profit and loss accounts and balance sheet.
<b>CO5</b>	Students will be able to formulate the accounting for lease and human resources with some case studies in India.



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## Unit – I

Preparation of Final Accounts of Companies as per schedule 3 of Companies Act 2013 – Corporate Reporting – Objectives – Disclosure Requirements and Evaluation of Disclosure Practices in Financial Reporting – An overview of XBRL.

## Unit – II

Amalgamation – Absorption – Reconstruction of companies – Alternation of capital – Liquidation of Companies – Valuation of Goodwill – Valuation of shares.

## Unit – III

Banking Company Accounts: Rebate on bills discounted – Treatment of interest on doubtful debts – Preparation of Profit and Loss accounts – Balance Sheet (as per new format).

## Unit – IV

Accounts of Holding companies – Legal provisions – Preparation of consolidated Profit and Loss Accounts and Balance Sheet.

## Unit – V

Accounting for price level changes with Special reference to General Purchase Power and Current Cost Accounting. Accounting for leases and human resources – Financial and Operating leases – Principles and Practices of Human Resource Accounting – Some case studies in India

**TEXT BOOK:** T.S. Reddy & A. Murthy, **Corporate Accounting**, Margham Publications, Chennai



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## BOOKS FOR REFERENCE:

1. Agarwal, .N, Higher Science of Accountancy, 2003, , Kitab Mahal, Allahabad.
2. Arulanandam & Raman, Advance Accountancy, 2006, Himalaya Publishing House, Mumbai.
3. Shukla and Grewal, Advanced Accountancy, 2005, S.Chand Publication, Delhi.
4. Jain & Narang, Advanced Accountancy, 2005, Kalyani Publishers, Ludiana.
5. R.L. Gupta, Advanced Accounting, 2006, Sultan Chand Publishers, Delhi.
6. T.S. Reddy & A. Murthy, Corporate Accounting, Margham Publications, Chennai.
7. Shajuli Ibrahim, Company Accounts, PASS Publications

## COURSE PLAN- 3<sup>RD</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Preparation of Final Accounts of Companies as per schedule 3 of Companies Act 2013 .	T1	LECTURE MODE
2	3	Corporate Reporting – Objectives – Disclosure.	T1	LECTURE MODE
3	3	Requirements and Evaluation of Disclosure Practices in Financial Reporting.	T1	LECTURE MODE
4	2	An overview of XBRL.	T1	LECTURE MODE
	1	MCQ TEST		
<b>UNIT-2</b>				
5	6	Amalgamation – Absorption		LECTURE MODE
6	2	Alternation of capital		LECTURE MODE



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7	3	Reconstruction of companies- internal and external		LECTURE MODE
8	3	Liquidation of Companies		LECTURE MODE
9	5	Valuation of Goodwill – Valuation of shares.		
	2	TEST		
<b>UNIT-3</b>				
10	2	Banking Company Accounts: Rebate on bills discounted —	T1	LECTURE MODE
11	3	Treatment of interest on doubtful debts	T1	LECTURE MODE
12	4	Preparation of Profit and Loss accounts – Balance Sheet (as per new format).	T1	LECTURE MODE
	2	slip test		
<b>UNIT-4</b>				
13	4	Accounts of Holding companies – Legal provisions .	T1	LECTURE MODE
14	7	Preparation of consolidated Profit and Loss Accounts and Balance Sheet.	T1	LECTURE MODE
	1	MCQ TEST		
<b>UNIT-5</b>				
16	4	Accounting for price level changes with Special reference to General Purchase Power and Current Cost Accounting. –	T1	LECTURE MODE



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17	5	Accounting for leases and human resources – Financial and Operating leases	T1	LECTURE MODE
18	4	Principles and Practices of Human Resource Accounting – Some case studies in India.	T1	LECTURE MODE
	3	UNIVERSITY QUESTIONS		

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## LESSON PLAN

<b>PROGRAMME: M.COM(CA)</b>	<b>SEMESTER/ YEAR: 1<sup>ST</sup> SEM,2020-21</b>
<b>COURSE: APPLIED COST ACCOUNTING</b>	<b>COURSE CODE: TCAJC14</b>
<b>FACULTY 'S NAME:KALEESWARIS</b>	<b>TOTAL HOURS 60</b>

## SYLLABUS

### Objectives:

The course is designed to

- To know the thorough knowledge about cost and its concepts and application.
- To analysis various methods of costing in various business concerns.
- To learn about cost control and cost reduction and techniques in manufacturing industries.

### Course outcomes

On completion of the course the student will be able to

<b>COS</b>	<b>COURSE OUTCOMES</b>
<b>CO1</b>	Clearly understanding the cost accounting and management accounting
<b>CO2</b>	Analysis the inventory management system
<b>CO3</b>	Summarize and prepare cost accounting standards
<b>CO4</b>	Summarize and prepare cost report and records.
<b>CO5</b>	To know about the methods of costing



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## APPLIED COST ACCOUNTING

### Unit – I

Introduction to Cost Accounting: Definition, Scope, Objectives and Significance of Cost Accounting – Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting – Cost Objects, Cost centers and Cost units – Elements of Cost – Classification of costs.

### Unit – II

Elements of Cost – Material Cost – Procurement of Materials – Inventory Management and Control - Inventory Accounting and Valuation – Physical Verification, treatment of losses – Scrap, spoilage, defectives and wastage. Employee Costs – Time keeping – Time booking and payroll – Labour Turnover- Overtime and idle time – Principles and methods of remuneration and incentive schemes – Employee cost reporting and measurement of efficiency. Overheads: Collection, classification and apportionment and allocation of overheads – Absorption and treatment of over or under absorption of overheads – Reporting of overhead costs.

### Unit – III

Cost Accounting Standards (Basic understanding only) (CAS 1 to CAS 23)

### Unit – IV

Cost Book Keeping: Cost Accounting Records, Ledgers and Cost Statements – Items excluded from cost and normal and abnormal items/cost – Integral accounts – Reconciliation of cost accounting records with financial accounts – Infrastructure, Educational, Healthcare and Port services.

### Unit – V

Methods of Costing: Job costing – Batch costing – Contract costing – Process costing – Normal and abnormal losses, equivalent production, Joint and By products – Operating costing or Service costing – Transport, Hotel and Hospital

### Books Recommended

1. V.K. Saxena, C.D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, Delhi.
2. Robert
3. Robert S. Kaplan, Anthony A. Atkinson, Advanced Management Accounting
4. S.P.Jain & K.L.Narang, Advanced Cost Accounting, Kalyani Publications, Delhi.
5. Dr. S.N. Maheshwari, Advanced Cost Accounting, Himalaya Publishing House Pvt. Ltd., Mumbai.
6. T.S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai.





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## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Introduction to Cost Accounting: Definition, Scope, Objectives and Significance of Cost Accounting	T1	ONLINE
2	2	Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting – Cost Objects	T1	ONLINE
3	3	Cost centers and Cost units – Elements of Cost – Classification of costs.	T1	ONLINE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
4	3	Elements of Cost – Material Cost – Procurement of Materials –		ONLINE
5	5	Inventory Management and Control - Inventory Accounting and Valuation – Physical Verification, treatment of losses – Scrap,		ONLINE
6	5	spoilage, defectives and wastage. Employee Costs – Time keeping – Time booking and payroll		ONLINE
7		Labour Turnover- Overtime and idle time – Principles and methods of remuneration and incentive schemes – Employee cost reporting and measurement of efficiency		CHALK& TALK
8	4	Overheads: Collection, classification and apportionment and allocation of overheads – Absorption and treatment of over or under absorption of overheads – Reporting of overhead costs		CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		





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UNIT-3				
9	4	Cost Accounting Standards (Basic understanding only) (CAS 1 to CAS 23)	T1	ONLINE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
UNIT-4				
10	5	Cost Book Keeping: Cost Accounting Records, Ledgers and Cost Statements – Items excluded from cost and normal and abnormal items/cost – Integral accounts	T1	ONLINE
11	5	Reconciliation of cost accounting records with financial accounts – Infrastructure, Educational, Healthcare and Port services.	T1	
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
UNIT-5				
12	3	Methods of Costing: Job costing – Batch costing – Contract costing – Process costing – Normal and abnormal losses, equivalent production	T1	ONLINE
13	4	Joint and By products – Operating costing or Service costing – Transport, Hotel and Hospital	T1	ONLINE
			T1	
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: Commerce (CA)</b>	<b>SEMESTER/ YEAR: I 2020-21</b>
<b>COURSE: Audit &amp; Assurance</b>	<b>COURSE CODE: TCAJC13</b>
<b>FACULTY 'S NAME: Dr. R. KALA RANJANI</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Course objective

#### The course is designed to

To enhance the conceptual clarity of auditing and assurance and help student to take decisions for efficient management of finance.

#### COURSE OUTCOME:

CO1: To overview of basic auditing principles

CO2: To prepare the auditing reports and filling

CO3: To learn about the applicability of vouchers

CO4: To identify the knowledge of Verifications and valuation of assets and liabilities

CO5: To learn the Liabilities for negligence

## SYLLABUS

### Unit – I

Audit – Basic Principles – Definition – Objects – Difference between accountancy – Auditing and investigation – Advantages of Audit – Qualities of an Auditor – Implications regarding detection of errors and frauds – Various types of audit - An overview of Information System Audit

### Unit – II

Preparation before Audit – Audit Programme – Audit Notes – Audit Files- Working Papers – Procedure for audit-Sampling design – Need and Types- Internal Control- Internal Audit – Internal Check – Meaning, Definitions – Objectives – Procedure for Internal Check – Advantages – Duties of an auditor in connection with internal check as regards different items.

### Unit – III

Vouching: Meaning – Definitions – Importance – Duties of an auditor- vouching of receipts – General considerations- Cash sales – Receipts from debtors – Other payments and expenditure of



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petty cash payments – Vouching of payments into and out of the bank – Vouching of cash and credit sales – Goods on Consignment – Sale on approval basis – Sale under hire purchase agreement – Sales ledger.

## Unit – IV

Verifications and valuation of assets and liabilities: Definitions – General principles – Fixed assets – Investment – Inventories – Freehold and leasehold property – Loans bills receivable – Sundry debtors – Plants and Machinery – Patents – Verification and Valuation of liabilities – Duties of an auditor – Audit report.- Assurance Standards.

## Unit – V

Liabilities of an Auditor – Liabilities for negligence – Liabilities for misfeasance – Criminal liability – Liability to third party.- Role of auditors of detection of frauds – Audit trail.

## Books Recommended

1. B N Tanton, Practical Auditing, S.Chand, Delhi.
2. Dinkar Pagare, Principles & Practice of Auditing, Sultan Chand, Delhi.
3. Kishandwala & Krishandwala, Auditing, Sultan Chand & Sons, Delhi.
4. T.R.Sharma, Auditing, Sahithya Bhavan Publications, Agra.
5. Dr. L. Natarajan, Margham Publications, Chennai

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Audit – Basic Principles – Definition	T1	Chalk & Talk
2	1	Objects	T1	Chalk & Talk
3	1	Difference between accountancy – Auditing and investigation	T1	Chalk & Talk
4	1	Advantages of Audit	T1	Chalk & Talk
5	1	Qualities of an Auditor	T1	
6	1	Implications regarding detection of errors and frauds	T1	Chalk & Talk
7	1	Various types of audit		PPT
8	1	An overview of Information System		Chalk & Talk
9	1	ICT CLASS		



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10	1	TEST		
<b>UNIT-2</b>				
11	1	Preparation before Audit	T1	Chalk & Talk
12	1	Audit Programme	T1	Chalk & Talk
13	1	Audit Notes	T1	Chalk & Talk
14	1	Audit Files	T1	PPT
15	1	Working Papers	T1	Chalk & Talk
16	1	Procedure for audit	T1	Chalk & Talk
17	1	Sampling design	T1	Chalk & Talk
18	1	Internal Control	T1	VIDEO
19	1	Internal Audit	T1	Chalk & Talk
20	1	Internal Check— Meaning, Definitions – Objectives	T1	Chalk & Talk
21	1	Procedure for Internal Check, Advantages	T1	Chalk & Talk
22	1	Duties of an auditor in connection with internal check as regards different items.	T1	Chalk & Talk
23	1	ICT CLASS		
24	1	TEST		
<b>UNIT-3</b>				
25	1	Vouching: Meaning – Definitions	T1	Chalk & Talk
26	1	Duties of an auditor	T1	Chalk & Talk
27	1	vouching of receipts	T1	Chalk & Talk
28	1	Importance	T1	Chalk & Talk
29	1	General considerations	T1	PPT
30	1	Receipts from debtors	T1	Chalk & Talk
31	1	Other payments and expenditure of petty cash payments	T1	Chalk & Talk
32	1	Cash sales	T1	Chalk & Talk
33	1	Vouching of payments into and out of the bank	T1	Chalk & Talk
34	1	Vouching of cash and credit sales	T1	Chalk & Talk
35	1	Goods on Consignment	T1	VIDEO
36	1	Sale on approval basis	T1	Chalk & Talk
37	1	Sale under hire purchase agreement	T1	Chalk & Talk
38	1	Sales ledger	T1	Chalk & Talk
39	1	UNIVERSITY QUESTIONS		
40	1	ICT CLASS		



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41	1	TEST		
<b>UNIT-4</b>				
42	1	Verifications and valuation of assets and liabilities: Definitions	T1	Chalk & Talk
43	1	General principles, Fixed assets	T1	Chalk & Talk
44	1	Investment, Inventories	T1	Chalk & Talk
45	1	Freehold and leasehold property	T1	Chalk & Talk
46	1	Loans bills receivable, Sundry debtors	T1	PPT
47	1	Plants and Machinery, Patents	T1	Chalk & Talk
48	1	Verification and Valuation of liabilities	T1	Chalk & Talk
49	1	Duties of an auditor	T1	Chalk & Talk
50	1	Audit report. Assurance Standards	T1	Chalk & Talk
51	1	UNIVERSITY QUESTIONS		
52	1	ICT CLASS		
53	1	TEST		
<b>UNIT-5</b>				
54	1	Liabilities of an Auditor, Liabilities for negligence	T1	PPT
55	1	Liabilities for misfeasance	T1	Chalk & Talk
56	1	Criminal liability, Liability to third party	T1	Chalk & Talk
57	1	Role of auditors of detection of frauds, Audit trail	T1	Chalk & Talk
58	1	UNIVERSITY QUESTIONS		
59	1	ICT CLASS		
60	1	TEST		

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## LESSON PLAN

<b>PROGRAMME: Commerce (CA)</b>	<b>SEMESTER/ YEAR:III 2020-21</b>
<b>COURSE: Research Methodology</b>	<b>COURSE CODE: TCAJC41</b>
<b>FACULTY 'S NAME: Dr. R. KALA RANJANI</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Course objective

The course is designed to

- To comprehend the students with basic research methodology.
- To enable the students to learn research and to adopt and disseminate management practices through quality research.

### Course outcomes

On completion of the course the student will be able to

COS	COURSE OUTCOMES
CO1	To understand different way of research study
CO2	To know about the research process
CO3	To know about the sampling methods and techniques
CO4	To analyse the data with coding
CO5	To know about the report writing.

## RESEARCH METHODOLOGY

### Unit – I

Introduction: Significance of Research in Commerce and Management – Types of Research – Pure and Applied Research – Exploratory and Experimental Research – Descriptive and Analytical Research – Quantitative & Qualitative Research



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## **Unit – II**

Research Process: Identification of Research Problem – Literature Review – Research Design – Hypothesis.

## **Unit – III**

Sampling: Methods of Sampling – Probability and non Probability Sampling methods – Data collection – Methods of collection of Primary data – Interview Schedule – Questionnaire – Observation – Survey – Case study.

## **Unit – IV**

Editing – Classification – Coding - Tabulation

## **Unit – V**

Report Writing: Report – Purpose – Characteristics – Functions – Types – Format – Principles of report writing – Documentation of Sources of data – Foot notes and Bibliography – Writing the report – First draft – Revision – Final draft.

## **Books Recommended**

1. Kothari.C.R. Research Methodology – Methods and Techniques, 2015, New Age International Publishers, New Delhi.
2. Krishnaswamy, O.R. & Ranganathan.M., Methodology of Research in Social Sciences, 2013, Himalaya Publishing House, Second edition, New Delhi.
3. Prabhu R. Raju and Krishna Priya.V, Research methodology in Business Management, Vijay Nicole Imprints Pvt., Ltd.,
4. Peer Mohamed.S, Research Methodology, PASS Publications.





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## COURSE PLAN- 3<sup>rd</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Introduction	T1	Chalk & Talk
2	1	Significance of Research in Commerce and Management	T1	Chalk & Talk
3	2	Types of Research	T1	PPT
4	1	Pure and Applied Research	T1	Chalk & Talk
5	2	Exploratory and Experimental Research	T1	
6	1	Descriptive and Analytical Research	T1	Chalk & Talk
7	1	Quantitative & Qualitative Research		PPT
8	1	ICT CLASS		
9	1	TEST		
<b>UNIT-2</b>				
10	1	Research Process:	T1	Chalk & Talk
11	2	Identification of Research Problem	T1	Chalk & Talk
12	2	Literature Review	T1	Chalk & Talk
13	1	Research Design	T1	PPT
14	2	Hypothesis	T1	Chalk & Talk
15	1	ICT CLASS		
16	1	TEST		
<b>UNIT-3</b>				
17	1	Sampling	T1	Chalk & Talk
18	2	Methods of Sampling	T1	Chalk & Talk
19	2	Probability and non Probability Sampling	T1	Chalk & Talk
20	2	Data collection	T1	Chalk & Talk
21	1	Methods of collection of Primary data	T1	PPT
22	1	Interview Schedule	T1	Chalk & Talk
23	1	Questionnaire	T1	Chalk & Talk
24	1	Observation	T1	Chalk & Talk





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25	1	Survey methods	T1	Chalk & Talk
26	1	Case study	T1	Chalk & Talk
27	1	UNIVERSITY QUESTIONS		
28	1	ICT CLASS		
29	1	TEST		
<b>UNIT-4</b>				
30	1	Editing	T1	Chalk & Talk
31	1	Classification	T1	PPT
32	1	Coding	T1	Chalk & Talk
33	1	Tabulation	T1	Chalk & Talk
34	1	UNIVERSITY QUESTIONS		
35	1	ICT CLASS		
36	1	TEST		
<b>UNIT-5</b>				
37	1	Report Writing	T1	PPT
38	1	Report	T1	Chalk & Talk
39	1	Purpose	T1	Chalk & Talk
40	1	Characteristics	T1	Chalk & Talk
41	2	Functions	T1	PPT
42	1	Types	T1	Chalk & Talk
43	1	Format	T1	Chalk & Talk
44	1	Principles of report writing	T1	Chalk & Talk
45	1	Documentation of Sources of data	T1	Chalk & Talk
46	1	Foot notes and Bibliography	T1	PPT
47	1	Writing the report	T1	Chalk & Talk
48	1	First draft	T1	Chalk & Talk
49	1	Revision	T1	Chalk & Talk
50	1	Final draft.	T1	Chalk & Talk
51	1	UNIVERSITY QUESTIONS		
52	1	ICT CLASS		
53	1	TEST		

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## LESSON PLAN

<b>PROGRAMME: M.COM(CA)</b>	<b>SEMESTER/ YEAR: 1<sup>ST</sup>SEM,202021</b>
<b>COURSE:ADVANCED FINANCIAL ACCOUNTING</b>	<b>COURSE CODE: TCAJC12</b>
<b>FACULTY 'S NAME:KALEESWARL.S</b>	<b>TOTAL HOURS 60</b>

## SYLLABUS

### Objectives:

The course is designed to

- To know the basic conceptual accounting concepts and its application.
- To learn the practical application of book keeping accounting analyzing the business transactions in various business concerns.
- To access the thorough accounting Principles and Knowledge.

### Course outcomes

On completion of the course the student will be able to

COS	COURSE OUTCOMES
CO1	On successful completion of course the learners will be equipped to accounting standards.
CO2	Understand the nature and system of accounting followed in non trading concerns
CO3	Know the procedures to be followed at branch accounts and departmental accounts.
CO4	Know the procedures to be followed at the time of admission and retirement of partnership business
CO5	Know the procedures to be followed at the time of dissolution and insolvency of partnership business



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## ADVANCED FINANCIAL ACCOUNTING –TCAJC12

### Unit – I

Accounting – Financial Information System – Generally Accepted Accounting Principles, Conventions and Postulates, Indian Accounting Standards – Critical review of Accounting Principle and Concepts.

### Unit – II

Accounting Problems related to Non-Trading Concerns – Preparation of accounts from incomplete records.

### Unit – III

Branch and Departmental Accounts (including Foreign Branches) – Hire purchases and Installment Purchase Systems.

### Unit – IV

Accounting problems related to Admission, Retirement and Death of a Partner.

### Unit – V

Dissolution, Insolvency of firm and Amalgamation of Firms – Sale to a Company.

**Note:** Question Paper shall consists of 80% Problem and 20% theory. Books Recommended

Text Book : Advanced Financial Accounting - T.S. Reddy & A. Murthy, Margham Publications, Chennai.

1. Shukla & Grewal, Advanced Accounts, 2008, S.Chand Publications, Delhi.
2. R.L. Gupta, Advanced Accounts, 2007, Sultan Chand Publication, Delhi.
3. Gupta, Financial Accounting for Managements, Third Edition, 2008, Pearson Education, Delhi.
4. Vinayakam & Charumathi, Financial Accounting, 2006, S. Chand Publication, Delhi.
5. Arulanandam & Raman, Advanced Accounting, 2007, Himalaya Publishing House, Mumbai.
6. Jain & Narang, Advanced Accounting, 2007, Kalyani Publications, Delhi.
7. T.S. Reddy & A. Murthy, Margham Publications, Chennai.
8. Reimers, Financial Accounting, 2008, Pearson Education, Delhi.



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## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Accounting – Financial Information System – Generally Accepted Accounting Principles, Conventions and Postulates,	T1	ONLINE
2	2	Indian Accounting Standards	T1	ONLINE
3	3	Critical review of Accounting Principle and Concepts.	T1	ONLINE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
4	3	Accounting Problems related to Non-Trading Concerns		ONLINE
5	5	Incomplete record vs completed record		ONLINE
6	5	Preparation of accounts from incomplete records.		ONLINE
7		Over view of Single entry system		CHALK& TALK
8	4	Bill receivable & payable ,sundry debtors & creditors		CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
9	2	Branch and Departmental Accounts (including Foreign Branches)	T1	CHALK & TALK
	2	Hire purchases and Installment Purchase Systems.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
10	2	Accounting problems related to Admission	T1	CHALK & TALK
11	2	Retirement	T1	CHALK & TALK
12	2	Admission cum Retirement	T1	CHALK & TALK



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ISO 9001:2015 Certified Institution, Re- Accredited by NAAC with 'B' grade

13	2	Death of a Partner	T1	CHALK & TALK
14	2	Death cum Admission of Partner	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
15	3	Dissolution	T1	ONLINE
16	4	Insolvency of firm and Amalgamation of Firms	T1	ONLINE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

Sign of HOD	Sign of Faculty
Sign of Dean Academics	



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## LESSON PLAN

<b>PROGRAMME: M.COM(CA)</b>	<b>SEMESTER/ YEAR: 1<sup>ST</sup> SEM,2020-21</b>
<b>COURSE:ADVANCED FINANCIAL ACCOUNTING</b>	<b>COURSE CODE: TCAJC12</b>
<b>FACULTY 'S NAME:KALEESWARIS</b>	<b>TOTAL HOURS 60</b>

## SYLLABUS

### Objectives:

The course is designed to

- To know the basic conceptual accounting concepts and its application.
- To learn the practical application of book keeping accounting analyzing the business transactions in various business concerns.
- To access the thorough accounting Principles and Knowledge.

### Course outcomes

On completion of the course the student will be able to

COS	COURSE OUTCOMES
CO1	On successful completion of course the learners will be equipped to accounting standards.
CO2	Understand the nature and system of accounting followed in non trading concerns
CO3	Know the procedures to be followed at branch accounts and departmental accounts.
CO4	Know the procedures to be followed at the time of admission and retirement of partnership business
CO5	Know the procedures to be followed at the time of dissolution and insolvency of partnership business



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## ADVANCED FINANCIAL ACCOUNTING –TCAJC12

### Unit – I

Accounting – Financial Information System – Generally Accepted Accounting Principles, Conventions and Postulates, Indian Accounting Standards – Critical review of Accounting Principle and Concepts.

### Unit – II

Accounting Problems related to Non-Trading Concerns – Preparation of accounts from incomplete records.

### Unit – III

Branch and Departmental Accounts (including Foreign Branches) – Hire purchases and Installment Purchase Systems.

### Unit – IV

Accounting problems related to Admission, Retirement and Death of a Partner.

### Unit – V

Dissolution, Insolvency of firm and Amalgamation of Firms – Sale to a Company.

**Note:** Question Paper shall consists of 80% Problem and 20% theory. Books Recommended

Text Book : Advanced Financial Accounting - T.S. Reddy & A. Murthy, Margham Publications, Chennai.

1. Shukla & Grewal, Advanced Accounts, 2008, S.Chand Publications, Delhi.
2. R.L. Gupta, Advanced Accounts, 2007, Sultan Chand Publication, Delhi.
3. Gupta, Financial Accounting for Managements, Third Edition, 2008, Pearson Education, Delhi.
4. Vinayakam & Charumathi, Financial Accounting, 2006, S. Chand Publication, Delhi.
5. Arulanandam & Raman, Advanced Accounting, 2007, Himalaya Publishing House, Mumbai.
6. Jain & Narang, Advanced Accounting, 2007, Kalyani Publications, Delhi.
7. T.S. Reddy & A. Murthy, Margham Publications, Chennai.
8. Reimers, Financial Accounting, 2008, Pearson Education, Delhi.





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## COURSE PLAN- 1<sup>st</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Accounting – Financial Information System – Generally Accepted Accounting Principles, Conventions and Postulates,	T1	ONLINE
2	2	Indian Accounting Standards	T1	ONLINE
3	3	Critical review of Accounting Principle and Concepts.	T1	ONLINE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
4	3	Accounting Problems related to Non-Trading Concerns		ONLINE
5	5	Incomplete record vs completed record		ONLINE
6	5	Preparation of accounts from incomplete records.		ONLINE
7		Over view of Single entry system		CHALK& TALK
8	4	Bill receivable & payable ,sundry debtors & creditors		CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
9	2	Branch and Departmental Accounts (including Foreign Branches)	T1	CHALK & TALK
	2	Hire purchases and Installment Purchase Systems.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
10	2	Accounting problems related to Admission	T1	CHALK & TALK
11	2	Retirement	T1	CHALK & TALK





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12	2	Admission cum Retirement	T1	CHALK & TALK
13	2	Death of a Partner	T1	CHALK & TALK
14	2	Death cum Admission of Partner	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
15	3	Dissolution	T1	ONLINE
16	4	Insolvency of firm and Amalgamation of Firms	T1	ONLINE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

Sign of HOD	Sign of Faculty
Sign of Dean Academics	

## LESSON PLAN

<b>PROGRAMME:</b> B.Com ' c'	<b>SEMESTER/ YEAR:</b> 2021-2022
<b>COURSE:</b> PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - II	<b>COURSE CODE:</b> UPDLP21
<b>FACULTY 'S NAME:</b> P.NAVITHA	<b>TOTAL HOURS</b> 90

## SYLLABUS

### OBJECTIVES:

- To develop the language skills of students by offering adequate practice in professional contexts.
- To enhance the lexical, grammatical and socio-linguistic and communicative competence of first year physical sciences students
- To focus on developing students' knowledge of domain specific registers and the required language skills.
- To develop strategic competence that will help in efficient communication
- To sharpen students' critical thinking skills and make students culturally aware of the target situation.

### Instruction to Course Writers:

- Acquisition of subject-related vocabulary should not be overlooked. Textboxes with relevant vocabulary may be strategically placed as a Pre Task or in Summing Up
- Grammar may be included if the text lends itself to the teaching of a Grammatical item. However, testing and evaluation does not include Grammar.

### COURSE OUTCOME:

CO1: Recognise their own ability to improve their own competence in using the language

CO2: Use language for speaking with confidence in an intelligible and acceptable manner and to adapt easily into the workplace context, having become communicatively competent.

CO3: Read independently unfamiliar texts with comprehension

CO4: Understand the importance of writing in academic life and to attend interviews with boldness and confidence.

CO5: Write simple sentences without committing error of spelling or grammar and also to apply to the Research & Development organisations/ sections in companies and offices with winning proposals.

### **Unit 1- Communicative Competence**

**(18 hrs)**

Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)

Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions

Reading: Two subject-based reading texts followed by comprehension activities/exercises

Writing: Summary writing based on the reading passages.

Grammar and vocabulary exercises/tasks to be designed based on the discourse patterns of the listening and reading texts in the book. This is applicable for all the units.

### **Unit 2 - Persuasive Communication**

**(18 hrs)**

Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication

Speaking: debates – Just-A Minute Activities

Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions

Writing: dialogue writing- writing an argumentative /persuasive essay.

### **Unit 3- Digital Competence**

**(18 hrs)**

Listening to interviews (subject related)

Speaking: Interviews with subject specialists (using video conferencing skills)

Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)

Reading: Selected sample of Web Page (subject area)

Writing: Creating Web Pages Reading Comprehension: Essay on Digital Competence for Academic and Professional Life. The essay will address all aspects of digital competence in relation to MS Office and how they can be utilized in relation to work in the subject area

### **Unit 4 - Creativity and Imagination**

**(18 hrs)**

Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <https://www.youtube.com/watch?v=tpvicScuDy0>)

Speaking: Making oral presentations through short films – subject based

Reading: Essay on Creativity and Imagination (subject based)

Writing – Basic Script Writing for short films (subject based) - Creating blogs, flyers and brochures (subject based) - Poster making – writing slogans/captions (subject based)

**Unit 5- Workplace Communication & Basics of Academic Writing (18 hrs)**

Speaking: Short academic presentation using PowerPoint

Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.

Writing an introduction, paraphrasing Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis) Capitalization (use of upper case)

**COURSE PLAN- 4<sup>th</sup> SEMESTER 2021-22**

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
		<b>UNIT-1 Unit 1- Communicative Competence</b>			
1	3	Listening – Listening to two talks/lectures by specialists on selected subject specific topics - (TED Talks) and answering comprehension exercises (inferential questions)	Prescribed Text	Lecture, Blackboard and group discussion	Pg. Nb. 1
2	4	Speaking: Small group discussions (the discussions could be based on the listening and reading passages- open ended questions)	Prescribed Text	Lecture, Blackboard and group discussion	Pg. Nb. 6
3	5	Reading: Two subject-based reading texts followed by comprehension activities/exercises	Prescribed Text	Lecture, Blackboard and group discussion	Pg. Nb. 10
4	5	Writing: Summary writing based on the reading passages.	Prescribed Text	Lecture, Blackboard and group discussion	Pg. Nb. 15
5	1	Quiz	Question paper	Group Discussion	
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			

<b>UNIT-2 Unit 2 - Persuasive Communication</b>					
1	3	Listening: listening to a product launch- sensitizing learners to the nuances of persuasive communication	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 19
2	4	Speaking: debates – Just-A Minute Activities	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 24
3	5	Reading: reading texts on advertisements (on products relevant to the subject areas) and answering inferential questions	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 28
4	5	Writing: dialogue writing- writing an argumentative /persuasive essay.	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 34
5	1	Quiz	Question paper	Group Discussion	
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-3 Digital Competence</b>					
1	3	Listening to interviews (subject related)	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 35
2	4	Speaking: Interviews with subject specialists (using video conferencing skills) Creating Vlogs (How to become a vlogger and use vlogging to nurture interests – subject related)	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 46
3	5	Reading: Selected sample of Web Page (subject area)	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 45
4	5	Writing: Creating Web Pages Reading Comprehension: Essay on Digital Competence for Academic and Professional Life. The essay will address all aspects of digital competence in relation to MS Office	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 50

		and how they can be utilized in relation to work in the subject area			
5	1	Quiz	Question paper	Group Discussion	
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
		<b>UNIT-4 Creativity and Imagination</b>			
1	3	Listening to short (2 to 5 minutes) academic videos (prepared by EMRC/ other MOOC videos on Indian academic sites – E.g. <a href="https://www.youtube.com/watch?v=tpvicScuDy0">https://www.youtube.com/watch?v=tpvicScuDy0</a> )	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 51
2	4	Speaking: Making oral presentations through short films – subject based	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 56
3	5	Reading: Essay on Creativity and Imagination (subject based)	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 52
4	5	Writing – Basic Script Writing for short films (subject based) - Creating blogs, flyers and brochures (subject based) - Poster making – writing slogans/captions (subject based)	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 57
5	1	Quiz	Question paper	Group Discussion	
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
		<b>UNIT-5 Workplace Communication &amp; Basics of Academic Writing</b>			
1	5	Speaking: Short academic presentation using PowerPoint	PRESCRIBED TEXT	Power point presentation	Pg. Nb. 65
2	6	Reading & Writing: Product Profiles, Circulars, Minutes of Meeting.	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 70

3	5	Writing an introduction, paraphrasing Punctuation (period, question mark, exclamation point, comma, semicolon, colon, dash, hyphen, parentheses, brackets, braces, apostrophe, quotation marks, and ellipsis) Capitalization (use of upper case)	PRESCRIBED TEXT	Lecture, Blackboard and group discussion	Pg. Nb. 72
4	1	Quiz		Group Discussion	
		UNIVERSITY QUESTIONS			
5		ICT CLASS			
		TEST			

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**LESSON PLAN**

<b>PROGRAMME: B.COM (CA) 'C'</b>	<b>SEMESTER/ YEAR: II/2021-22</b>
<b>COURSE: COMMUNICATIVE ENGLISH II</b>	<b>COURSE CODE: UCELE21</b>
<b>FACULTY 'S NAME: APHARANA</b>	<b>TOTAL HOURS: 90</b>

**SYLLABUS**

**Objectives:**

1. To enhance the learner's communication skills by giving adequate exposure to LSRW and related sub-skills.
2. To help the learners recognize and operate in various styles & registers in English

**COURSE OUTCOME:**

- CO1: Develop vocabulary and improve the accuracy in grammar.  
CO2: Produce words with right pronunciation.  
CO3: Students will develop knowledge, skills and judgement around human communication that improve their ability to collaboratively work with others.  
CO4: Demonstrate positive group communication exchanges.  
CO5: Create written text in a variety of literary genres.

**Unit I**

**(20 hrs)**

1. Listening and speaking: a) Listening and responding to complaints b) Listening to problems & offering solutions
2. Reading & Writing: a) Reading aloud b) Writing a paragraph on proverbial expression
3. Word power/ Vocabulary: Synonyms & Antonyms
4. Grammar in Context: Adverbs & prepositions

**Unit II**

**(20 hrs)**

1. Listening and speaking: a) Listening to famous speeches & poems b. Making short speeches.
2. Reading & Writing: a) Writing opinion pieces b) Reading poetry
3. Word power/ Vocabulary: idioms & phrases
4. Grammar in Context: Conjunctions & interjections





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**Unit III** **(16 hrs)**

1. Listening and speaking: a) Listening to TED talks b. Making short presentation. C. Interaction during & after the presentation
2. Reading & Writing: a) writing e-mails of complaint b) reading aloud famous speeches
3. Word power/Vocabulary: One word substitution
4. Grammar in Context: Sentence pattern

**Unit IV** **(16 hrs)**

1. Listening and speaking: a. Participating in meeting
2. Reading & Writing: a) Reading Visual Text – Advertisement. b) Preparing first draft of short assignments.
3. Word power/ Vocabulary: Denotation & Connotation
4. Grammar in Context: Sentence type

**UNIT V** **(18 hrs)**

1. Listening and speaking: a. Informal interview for feature writing b) listening & responding to questions at a formal interview.
2. Reading & Writing: a) Writing letters of application b) Reader's theatre
3. Word power/Vocabulary: Collocation
4. Grammar in Context: Working with clauses

**COURSE PLAN- II SEMESTER 2021-22**

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1.	2	Listening and speaking introduction	Prescribed Text	Lecture	Pg. No. 7
2.	2	Listening and responding to complaints	Prescribed Text	Lecture	Pg. No.7
3.	3	Listening to problems & offering solutions	Prescribed Text	Video Class	Pg. No.14
4.	3	Reading & Writing: a) Reading aloud b) writing a paragraph on proverbial expression	Prescribed Text	Lecture	Pg. No.17 Pg. No.19
5.	3	Word power/ Vocabulary: Synonyms& antonyms	Prescribed Text	Lecture	Pg. No.24



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6.	3	Grammar in Context: Adverbs & prepositions	Prescribed Text	Lecture	Pg. No.32
7.	2	UNIVERSITY QUESTIONS			
8.	1	ICT CLASS			
9.	1	TEST			
<b>Unit-2</b>					
10.	2	Listening and speaking: a) listening to famous speeches & poems	Prescribed Text	Video Class	Pg. No.55 Pg. No.65
11.	2	Reading & Writing: a) writing opinion pieces	Prescribed Text	Lecture	Pg. No.69
12.	3	Word power/ Vocabulary: idioms & phrases	Prescribed Text	Lecture	Pg. No.74
13.	3	Grammar in Context: Conjunctions & interjections	Prescribed Text	Lecture / PPT	Pg. No.81
14.	2	UNIVERSITY QUESTIONS			
15.	1	ICT CLASS			
16.	1	TEST			
<b>Unit-3</b>					
17.	3	Listening to TED talks b. Making short presentation.	Prescribed Text	Lecture	Pg. No.93
18.	2	Interaction during & after the presentation	Prescribed Text	Lecture/ PPT	Pg. No.102
19.	3	Writing e-mails of complaint	Prescribed Text	Lecture	Pg. No.104
20.	2	Reading aloud famous speeches	Prescribed Text	Video/ PPT	Pg. No.106
21.	1	Word power/ Vocabulary: one word substitution	Prescribed Text	Lecture/ PPT	Pg. No.111
22.	1	Grammar in Context: sentence pattern	Prescribed Text	Lecture / PPT	Pg. No.116
23.	2	UNIVERSITY QUESTIONS			
24.	1	ICT CLASS			
25.	1	TEST			
<b>Unit-4</b>					
26.	3	Participating in meeting	Prescribed Text	Lecture	Pg. No.121



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27.	3	Reading Visual Text – Advertisement.	Prescribed Text	Video	Pg. No.125
28.	3	Preparing first draft of short assignments.	Prescribed Text	Lecture	Pg. No.130
29.	2	Vocabulary: Denotation & Connotation	Prescribed Text	Lecture/ PPT	Pg. No.132
30.	1	Grammar in Context: sentence type	Prescribed Text	Lecture/ PPT	Pg. No.137
31.	1	UNIVERSITY QUESTIONS			
32.	2	ICT CLASS			
33.	1	TEST			
<b>Unit-5</b>					
34.	2	Informal interview for feature writing	Prescribed Text	Lecture/ PPT	Pg. No.144
35.	3	Listening & responding to questions at a formal interview.	Prescribed Text	Video /Lecture	Pg. No.145
36.	3	Writing letters of application	Prescribed Text	Lecture/ PPT	Pg. No.147
37.	3	Reader`s theatre	Prescribed Text	Lecture	Pg. No.150
38.	1	Writing scripts & Word Power Collocations	Prescribed Text	Lecture/ PPT	Pg. No.154 Pg. No.156
39.	1	Grammar in Context: Working with clauses	Prescribed Text	Lecture/PPT	Pg. No.171
40.	2	UNIVERSITY QUESTIONS			
41.	1	ICT CLASS			
42.		TEST			

Sign of HOD	Sign of Faculty
Sign of Dean Academics	Sign of Principal



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**B.COM (CA)  
SEMESTER-II**

Course Code	UVTJL21
Course Title	காப்பீட்டுக் கோட்பாடுகளும், நடைமுறைகளும்

**HOURS PER WEEK: 6**

**CREDIT:3**

**Course Objective**

The course is designed to

1. இப்பாடத்திட்டத்தில் காப்பீடு பற்றிய முக்கியத்துவம் மற்றும் பங்களிப்பை எளிமையான முறையில் கற்றுத்தரப்படுகிறது.
2. ஆயுள் காப்பீடு, கடல் காப்பீடு, தீ காப்பீடு இம்மூன்று காப்பீடுகளின் இழப்புகளுக்கு தகுந்தவாறு இழப்பீட்டுத் தொகையை எவ்வாறு கணக்கிட்டு வழங்கப்படுகிறது என்பதை தெளிவாக விளக்கப்படுகிறது.
3. IRDA சட்டத்தின் சரத்துகள் மற்றும் தனியார் மயமாக்குதலின் தற்போதைய நிலையை எளிமையான முறையில் கற்றுத்தரப்படுகிறது.

**Course Outcomes**

On completion of the course the standard will be able to

Co	Course outcome
Co <sub>1</sub>	காப்பீடு மற்றும் இந்திய ஆயுள் காப்பீடு கழகம் பற்றி தெளிவாக புரிந்துகொள்ளுதல்.
Co <sub>2</sub>	ஆயுள் காப்பீடு பற்றி அனைத்து வழிமுறைகளை எளிமையான முறையில் கற்றுக்கொள்ளுதல்.



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C03	கடல்சார் காப்பீட்டின் பிரிவுகளைப் பற்றி எளிமையான முறையில் புரிந்து கொள்ளுதல்.
C04	தீ காப்பீட்டுப் பத்திரங்கள் மற்றும் இழப்பீட்டுத் தொகை வழங்குதல் பற்றி புரிந்துகொள்ளுதல்.
C05	காப்பீடு வளர்ச்சிக்கான அதிகார சட்டம் 1999 மற்றும் தனியார்மாயம் பற்றி விரிவான கருத்துக்களை கற்றுக்கொள்ளுதல்.

**காப்பீட்டுக் கோட்பாடுகளும், நடைமுறைகளும்**

**அழகு அ:-**

காப்பீடு - பொருள் - இலக்கணம் - தொடக்கப் பின்னணி - நாட்டுடமையாக்கம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும், பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு - மாரு காப்பீடு - இந்திய ஆயுள் காப்பீட்டுக் கழகம் தொடக்கம் - நோக்கங்கள்.

**அழகு ஆ**

ஆயுள் காப்பீடு - பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள்.

பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் உரிமை இழப்பு - பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் உரிமை இழப்பு.

**அழகு இ:**

கடல் காப்பீடு: பொருள் - பிரிவுகள் -கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நட்டத்தின் வகைகள் - இழப்பீட்டுத்தொகை வழங்குதல்.



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## அழகு ஈ:

தீ காப்பீடு: பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டு தொகை வழங்குதல்.

## அழகு உ:-

காப்பீட்டு முறைப்படுத்துதல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - irda சட்டத்தின் சரத்துக்கு, அதிகாரங்கள் மற்றும் பணிகள். காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

## பரிந்துரைக்கப்படும் புத்தகங்கள்.

1. காப்பீடு - முனைவர் S.பீர் முகமது ,முனைவர் S.A.N.ஷாஜிலி இப்ராஹிம்
2. காப்பீட்டுக் கொள்கைகளும், நடைமுறைகளும்.  
- திரு.மீனாட்சி சுந்தரம், முனைவர். மு.முத்துப்பாண்டி
3. காப்பீட்டுக் கோட்பாடுகளும், நெறிமுறைகளும்  
- முனைவர்.L.P.இராமலிங்கம், பேராசிரியர்.T.S.ஜெயக்குமார்,  
முனைவர்.M.செல்வக்குமார்
4. காப்பீட்டுக் கோட்பாடுகளும், நடைமுறைகளும்  
-முனைவர்.L.ரெங்கராஜன்



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## COURSE PLAN- 2<sup>nd</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	3	காப்பீடு - பொருள் - இலக்கணம் - தொடக்கப் பின்னணி - நாட்டுடமையாக்கம்	T1	ONLINE
2	2	கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும், பங்களிப்பும்	T1	ONLINE
3	3	காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு - மாரு காப்பீடு	T1	ONLINE
4	2	இந்திய ஆயுள் காப்பீட்டுக் கழகம் தொடக்கம் - நோக்கங்கள்.	T1	ONLINE
5		UNIVERSITY QUESTIONS		
6		ICT CLASS		
7		TEST		
<b>UNIT-2</b>				
8	3	ஆயுள் காப்பீடு - பொருள் - கோட்பாடுகள் -	T1	CHALK & TALK
9	7	ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள்	T1	CHALK & TALK
10	3	முனைமம் செலுத்துதல் - சலுகை நாட்கள்.		CHALK & TALK





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11	2	பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் உரிமை இழப்பு		
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
12	6	கடல் காப்பீடு: பொருள் - பிரிவுகள் -	T1	CHALK & TALK
13	4	கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நடத்தின் வகைகள்	T1	CHALK & TALK
14	7	இழப்பீட்டுத்தொகை வழங்குதல்.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
15	5	தீ காப்பீடு: பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் -	T1	CHALK & TALK
16	5	ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டு தொகை வழங்குதல்	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
17	5	காப்பீட்டு முறைப்படுத்துதல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள்	T1	CHALK & TALK





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18	5	IRDA சட்டத்தின் சரத்துக்கு, அதிகாரங்கள் மற்றும் பணிகள். காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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Sign of Dean Academics	



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## LESSON PLAN

<b>PROGRAMME: Commerce with CA</b>	<b>SEMESTER/ YEAR: 2021-22</b>
<b>COURSE: ENVIRONMENTAL STUDIES</b>	<b>COURSE CODE: UESJD21</b>
<b>FACULTY 'S NAME: Mrs. G.Gunasri</b>	<b>TOTAL HOURS : 20</b>

## SYLLABUS

### Objectives:

1. To create awareness on Environment ,Ecosystem, energy flow, food chain food web and Biogeochemical cycles.
2. To understand the sustainable agriculture
3. To provide awareness about issues relating to drinking and driving. Road safety rules and Traffic signals.

### COURSE OUTCOME:

CO1: Explain the structure of earth and its components.

CO2: Define Biogeochemical cycles

CO3: Values of biodiversity ,conservation of biodiversity

CO4: Global warming and Ozone layer depletion

CO5: Role of the Colleges, Teachers and Students in village adoption towards clean, green and make in villages in various aspects.



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## **UNIT-I EARTH AND ITS ENVIRONMENT**

Earth formation and evolution of earth over time – structure of earth and its components: Atmosphere, Lithosphere, Hydrosphere and Biosphere Resources – Renewable and Non-renewable resources

## **UNIT-II ECOLOGY AND ECOSYSTEM CONCEPTS**

Ecology definition – ecosystem – definition – structure and function – energy flow – food chain and food web – one example for an ecosystem Biogeochemical cycles – Nitrogen, Carbon, Phosphorous, Water

## **UNIT – III BIODIVERSITY AND INDIA**

Introduction - definition – values of biodiversity – threats to biodiversity – conservation of biodiversity

Biodiversity of india - as a mega diversity nation – bio-geographical distribution – hot spots of biodiversity – national biodiversity conservation board and its function.

## **UNIT –IV POLLUTION AND GLOBAL ISSUES**

Definition, causes, effects and control measures of air, water, soil, marine, noise, thermal and nuclear pollution. Global issues: Global warming and Ozone layer depletion

## **UNIT – V DEVELOPMENT AND DISASTER MANAGEMENT**

Sustainable Development – sustainable agriculture – organic farming, irrigation – water harvesting and waste recycling – cyber waste and management. Disaster management – Flood and Drought – Earthquake and Tsunami- Landslides and Avalanches – Cyclones and Hurricanes – Precautions, Warnings, rescue and Rehabilitation. Road safety rules – Traffic signals – Conduct of road safety awareness programme. Role of the college, Teachers and Students in village adoption towards clean, green and make in villages in various aspects.

## **Books for Reference**



# Mangayarkarasi College of Arts & Science for Women, Paravai.

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Environmental studies – R.Murugesshan.

## COURSE PLAN- 2<sup>nd</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	1	Earth formation and evolution of earth over time	T1	Chalk and talk	1-5
2	1	structure of earth and its components: Atmosphere	T1	Chalk and talk	9-10
3	1	Lithosphere, Hydrosphere	T1	Chalk and talk	13-14
4	1	Biosphere Resources	T1	Chalk and talk	15-17
5	1	Renewable	T1	Chalk and talk	17-18
6	1	Non- renewable resources	T1	ICT	18-23
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-2</b>					
7	1	Ecology definition – ecosystem – definition – structure and function		Chalk and talk	1-28
8	1	energy flow – food chain and food web		ICT	30-48
9	1	one example for an ecosystem Biogeochemical cycles – Nitrogen, Carbon,		ICT	49-71



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		Phosphorous, Water			
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-3</b>					
10	1	Introduction - definition – values of biodiversity – threats to biodiversity – conservation of biodiversity	T1	Chalk and talk	74-83
11	1	Biodiversity of india - as a mega diversity nation – bio-geographical distribution	T1	Chalk and talk	84-86
12	1	hot spots of biodiversity – national biodiversity conservation board and its function.	T1	Chalk and talk	87-103



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		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-4</b>					
13		Definition, causes, effects and control measures of air	T1	ICT	105
14		water, soil, marine, noise, thermal and nuclear pollution	T1	Chalk and talk	105-107
15		Global issues	T1	Chalk and talk	110-113
16		Global warming and Ozone layer depletion	T1	ICT	114
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-5</b>					
17		Sustainable Development – sustainable agriculture – organic farming, irrigation – water harvesting and waste recycling – cyber waste and management. Disaster management –	T1	ICT	115-116



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		Flood and Drought			
18		Earthquake and Tsunami- Landslides and Avalanches – Cyclones and Hurricanes – Precautions, Warnings, rescue and Rehabilitation. Road safety rules – Traffic signals	T1	ICT	117
19		Conduct of road safety awareness programme	T1	ICT	118
20		Role of the college, Teachers and Students in village adoption towards clean, green and make in villages in various aspects.	T1	ICT	119
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			

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Sign of Dean Academics	



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## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> SEM, 2020-21</b>
<b>COURSE: FINANCIAL ACCOUNTING-II</b>	<b>COURSE CODE: CCAJC22</b>
<b>FACULTY 'S NAME: S.PRIYADHARSHINI</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

1. This course will enable the students to combine practice and theoretical knowledge of financial accounting.
2. The students of this course will be active learners and develop awareness of emerging trends in financial accounting,
3. The course will provide decision making skills to the students in the financial analysis context,
4. The students of this course will have the ability to identify and analyze financial accounting problems and opportunities in real life situations

### COURSE OUTCOME:

**CO1:** Understand the Consignment Accounts, invoicing goods at cost price, performa, valuation of stock & unsold stock, Accounting treatment of normal & abnormal loss and Treatment of normal & abnormal loss.

**CO2:** Understand the Joint venture accounts, Recording in Individual books & Recording in separate set of books.

**CO3:** Understand the Account current methods, Methods of Calculation of interest Forward method, Époque method, Periodic balance method, Average due date, calculation of due date.

**CO4:** Understand the Depreciation Accounts, Concept, causes, need, basic factors of depreciation, Methods- Straight line, Written down value, Depreciation fund





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**CO5:** Understand the Non trading concerns, Accounting treatments.

## Unit I

Consignment Accounts – Invoicing goods at cost price – Proforma invoice price –Valuation of unsold stock – Loss of Stock – Accounting treatment of – Normal Loss and Abnormal Loss.

## Unit II

Joint Venture Accounts – Recording in individuals books – Recording in separate set of books.

## Unit III

Account Current – Methods of calculation of interest – Forward method – Red ink Interest – Epoque method – Periodic Balance Method.Average due date – Calculation of due date based on holidays intervention – Interest calculation.

## Unit IV

Depreciation accounting – Depreciation – Concept – Causes – Need – Basic factors –Methods : Straight line – Written down Value – Annuity – Depreciation fund.

## Unit V

Accounts of Non – Trading Concerns – Accounting treatment relating to – Receipts and Payments Account is given and Income and Expenditure Account and Balance Sheet are required – Income and Expenditure Account is given and Receipt and Payments Account is required.

### Text Book:

1. Advanced accountancy – T.S.Reddy and A Murthy
2. Advanced accountancy – M.A.Arulanandam and K.S.Raman

## COURSE PLAN- 1<sup>st</sup>SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
UNIT-1				
1	1	Consignment Accounts	T1	ONLINE(SLIDE



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				SHARE)
2	1	Invoicing goods at cost price	T1	ONLINE(SLIDE SHARE)
3	2	Proforma invoice price	T1	ONLINE(SLIDE SHARE)
4	3	Valuation of unsold stock	T1	ONLINE(SLIDE SHARE)
5	3	Loss of Stock	T1	ONLINE(SLIDE SHARE)
6	2	Accounting treatment of – Normal Loss and Abnormal Loss	T1	ONLINE(SLIDE SHARE)
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
1	1	Joint Venture Accounts	T1	VIDEO CLASS
2	3	Recording in individuals books	T1	VIDEO CLASS
3	2	Recording in separate set of books	T1	VIDEO CLASS
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
1	3	Account Current	T1	CHALK & TALK
2	2	Methods of calculation of interest	T1	CHALK & TALK
3	3	Forward method	T1	CHALK & TALK
4	2	Red ink Interest	T1	CHALK & TALK
5	1	Epoque method	T1	CHALK & TALK
6	1	Periodic Balance Method Average due date	T1	CHALK & TALK
7	1	Calculation of due date based on holidays intervention	T1	CHALK & TALK
8	1	Interest calculation	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
1	2	Depreciation accounting	T1	CHALK & TALK



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2	1	Depreciation	T1	CHALK & TALK
3	3	Concept – Causes – Need	T1	CHALK & TALK
4	2	Basic factors –Methods	T1	CHALK & TALK
5	3	Straight line	T1	CHALK & TALK
6	4	Written down Value	T1	CHALK & TALK
7	1	Annuity	T1	CHALK & TALK
8	2	Depreciation fund.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
1	2	Accounts of Non – Trading Concerns	T1	CHALK & TALK
2	1	Accounting treatment	T1	CHALK & TALK
3	1	Receipts and Payments Account	T1	CHALK & TALK
4	2	Income and Expenditure Account	T1	CHALK & TALK
5	1	Balance Sheet	T1	CHALK & TALK
6	3	Income and Expenditure Account is given and Receipt and Payments Account is required.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: I BCOM CA</b> <b>Section A,B,C</b>	<b>SEMESTER/ YEAR: II semester</b> <b>2021-22</b>
<b>COURSE: BUSINESS APPLICATION</b> <b>PROGRAMMING</b>	<b>COURSE CODE: CCAJC21</b>
<b>FACULTY 'S NAME:</b> <b>1. Mrs. J.Sunitha John MCA., M.Phil.,</b> <b>B.Ed., (PhD)</b> <b>2.Mrs.Shamim Kamal M.Sc.,M.Phil.,B.Ed.,</b> <b>3.Ms.A.Sowmiya M.C.A</b>	<b>TOTAL HOURS : 75</b>

## SYLLABUS

### **OBJECTIVES:**

1. To impart adequate knowledge on the need of programming languages and problem solving techniques.
2. To develop an in-depth understanding of functional and logical concepts of C Programming.
3. To provide exposure to problem-solving through C programming.
4. To familiarize the basic syntax and semantics of C Language.

### **COURSE OUTCOME:**

- CO1:** Understand the concept of C Programming.  
**CO2:** Handle the use of if and nested if functions  
**CO3:** To understand the categories of Arrays  
**CO4:** To identify function.  
**CO5:** To learn how to use pointer and file system.



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## **UNIT: 1**

**INTRODUCTION AND C FUNDAMENTALS:** Introduction to computer-Types of programming languages-Introduction to C-The C character set-Identifiers and Keywords- Data types-Constants-Variable –Declaration-Expression-Various types of operators

## **UNIT: 2**

**DATA INPUT & OUTPUT AND CONTROL STATEMENTS :** Preliminaries- single character input and output-Entering Input data- Writing output data-The gets & puts functions-Branching, looping-Nested control structures-Switch-Break-Continue-Goto.

## **UNIT: 3**

**ARRAYS AND STRINGS:** Defining & Processing array-Passing arrays to function-multidimensional arrays-Arrays and Strings-String Manipulation – String functions.

## **UNIT: 4**

**FUNCTION:** Overview-Defining a function-Accessing a function-Function prototypes-Passing arguments to a function-Recursion-Library function—The C pre-processor-Program structure-Storage classes-Automatic variables-Global variables-Static Variables-Bitwise operators.

## **UNIT: 5**

**STRUCTURES & UNIONS:** Defining a structure-Processing a structure-Structures & pointers-passing structures to functions-self referential structures-Unions-Enumerations.

**BOOKS FOR STUDY:** 1.Programming In Ansi C – E.Balagurusamy—Tata McGraw-Hill publishing company limited, Fifth Edition.

**REFERENCE:** 1.Programming in C – D.Ravichandran—New Age International,1996.



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## COURSE PLAN- II SEMESTER 2021-2022

S No	Hours	Topic	Book	Teaching Mode	Page No
<b>UNIT-1</b>					
1	1	INTRODUCTION AND C FUNTAMENTALS : Introduction to computer	T1	BB & LM	1--4
2	1	Types of programming languages	T1	BB & LM	6--7
3	1	Introduction to C	T1	BB & LM	7--10
4	1	The C character set	T1	BB & LM	23--24
5	1	C Tokens	T1	BB & LM	25
6	1	Identifiers and Keywords	T1	BB & LM	25--26
7	1	Constants & Variables	T1	BB & LM	26 --- 31
8	1	Data types	T1	ICT	31--34
9	1	Declaration	T1	BB & LM	34--38
10	1	Assigning values to variables	T1	BB & LM	38--41
11	1	Various types of operators	T1	BB & LM	52--63
12	1	Expressions	T1	BB & LM	63--67
13	1	<b>University Questions</b>	Question Bank	Discussion	
14	1	<b>ICT Class</b>	PPT		
15	1	<b>Test Unit 1</b>			
<b>UNIT-2</b>					
16	1	Data Input & Output And Control Statements: Preliminaries	T1	BB & LM	84
17	1	single character input & Output	T1	BB & LM	85--89
18	1	Entering Input data	T1	BB & LM	89--98
19	1	Writing output data	T1	BB & LM	98--102
20	1	The gets & puts functions	T1	BB & LM	103
21	1	Branching	T1	BB & LM	114--119
22	1	Nested control structures	T1	BB & LM	122--128



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23	1	Switch	T1	BB & LM	129
24	1	Break	T1	BB & LM	130
25	1	Continue	T1	BB & LM	133
26	1	Goto.	T1	BB & LM	136
27	1	looping	T1	BB & LM	154--168
28	1	<b>University Questions</b>	Question Bank	Discussion	
29	1	<b>ICT Class</b>	PPT		
30	1	<b>Test Unit 2</b>			
<b>UNIT-3</b>					
31	1	ARRAYS AND STRINGS	T1	BB & LM	190--191
32	1	One Dimensional Array	T1	BB & LM	192--193
33	1	Declaration and Initialization of One Dimensional Array	T1	BB & LM	193--199
34	1	Two Dimensional Array	T1	BB & LM	199--203
35	1	Multi-Dimensional Array	T1	BB & LM	204--209
36	1	Arrays & strings- Introduction	T1	BB & LM	229--230
37	1	Declaring and Initializing of String Variables	T1	BB & LM	230--231
38	1	Reading and Writing Strings	T1	BB & LM	231--239
39	1	Arithmetic Operations on Characters	T1	BB & LM	241--242
40	1	Putting strings Together and Comparison of Two Strings	T1	BB & LM	242--244
41	1	String Manipulation		ICT	244--248
42	1	String functions		BB & LM	248--250
43	1	<b>University Questions</b>	Question Bank	Discussion	
44	1	<b>ICT Class</b>	PPT		
45	1	<b>Test Unit 3</b>			
<b>UNIT-4</b>					
46	1	Functions - overview	T1	BB & LM	262--267
47	1	Defining a function	T1	BB & LM	267--269
48	1	Accessing a function	T1	BB & LM	269--272
49	1	Function Prototypes	T1	BB & LM	272--274





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50	1	Recursion	T1	BB & LM	288--289
51	1	Passing Arguments to a function	T1	BB & LM	289--294
52	1	Library function	T1	ICT	Geeksforgeeks.org
53	1	The C Pre-processor	T1	BB & LM	Tutorialspoint.com
54	1	Passing String to Function & Storage Classes	T1	BB & LM	294--295
55	1	Automatic Variables	T1	BB & LM	295--297
56	1	Global Variables	T1	BB & LM	297--301
57	1	Static Variables bitwise operators	T1	BB & LM	302--305
58	1	<b>University Questions</b>	Question Bank	Discussion	
59	1	<b>ICT Class</b>	PPT		
60	1	<b>Test Unit 4</b>			
<b>UNIT-5</b>					
61	1	Structures & unions	T1	BB & LM	317
62	1	Defining a structure	T1	BB & LM	318--319
63	1	Declaring Structure Variables	T1	BB & LM	319--320
64	1	Processing a structure	T1	BB & LM	321-- 324
65	1	Arrays of Structures	T1	BB & LM	327--332
66	1	Structures & functions	T1	BB & LM	333--335
67	1	unions	T1	BB & LM	335--337
68	1	Structures & pointers	T1	BB & LM	376—379
69	1	Self-referential structures	T1	BB & LM	Geeksforgeeks.org
70	1	Enumerations	T1	ICT	JavaTPoint.com
71	1	<b>University Questions</b>	Question Bank	Discussion	
72	1	<b>ICT Class</b>	PPT		
73	1	<b>Test Important One Mark MCQ(All Units)</b>			
74	1	<b>Test Important 7 Marks (All Units)</b>			
75	1	<b>Test Important 10 Marks (All Units)</b>			





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BB-Black Board

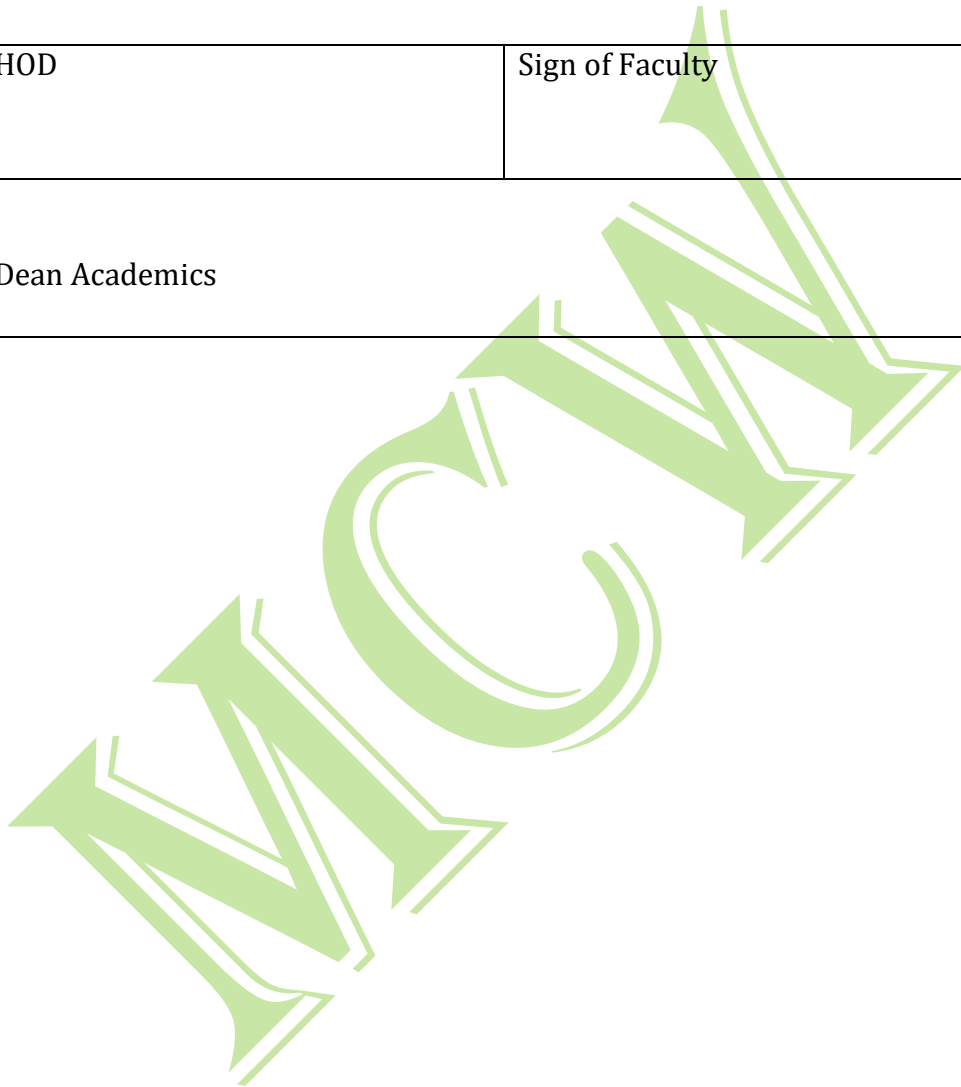
GD-Group Discussion

LM-Lecture Mode

ICT-Information & Communication Technology

PPT-PowerPoint Presentation

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## LESSON PLAN

<b>PROGRAMME: B.COM (CA)</b>	<b>SEMESTER/ YEAR: 4<sup>th</sup> SEM ,2021-2022</b>
<b>COURSE: BANKING THEORY LAW AND PRACTICE</b>	<b>COURSE CODE: CCAJC42</b>
<b>FACULTY 'S NAME: K.JANAGAI ABIRAMI, S.GUNASRI, S.R.NANDHINI</b>	<b>TOTAL HOURS: 60</b>

## **SYLLABUS**

### **Objectives:**

- ✓ To make students to understand the banking operations and the relationship between banker and banking regulations Act 1949
- ✓ To familiarize on the statutory provisions of Negotiable Instruments, paying and collecting banker.
- ✓ To analyze Solicit on principles of lending and modes of securing advances
- ✓ To expose innovations in banking products and services

### **Course outcomes**

On completion of the course the student will be able to

<b>COS</b>	<b>COURSE OUTCOMES</b>
<b>CO1</b>	Explain the meaning of banking and identify the relationship between banker and customer, procedure of opening different types of accounts.
<b>CO2</b>	Students are able to understanding the provision of Negotiable Instruments, act 1881
<b>CO3</b>	Enumerate the provisions for paying banker and collecting banker
<b>CO4</b>	Explain the credit creation and ways of providing advances, and the principles behind sound lending
<b>CO5</b>	Explain the technological applications in banking business like ATM cards, credit card, debit card, E-banking system.



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## Unit – I

Introduction – Origin of banking – definition – Banker and customer relationship –General and special – Types of deposits – Origin and growth of Commercial Banks in India – Reserve Bank of India and its functions – Ratios – CRR – SLR – Repo rate – Reverse repo rate.

## Unit – II

Cheque – Crossing – Endorsement – Meaning – Definition – Types – Rules.

## Unit – III

Paying Banker – Duties – Statutory protection – Payment –in- due- Course Collecting Banker – Duties – Statutory protection – holder-in-due – Course – Concept of negligence.

## Unit – IV

Bank lending – Principles of sound lending – Secured Vs Unsecured advances – Types of advances – Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities)

## Unit – V

E-Banking –Meaning –Benefits –Internet Banking – Home Banking- Mobile Banking – Virtual Banking –E-Payments – ATM Card/Biometric Card, Debit/Credit/Smart card, EFT,ECS (Credit / Debit) – E.money – Electronic purse, Digital Cash..

## TEXT BOOK:

1. Banking theory, Law and Practice – Sundaram&Varshney (T1)
2. Banking theory, Law and Practice – Gordon and Natarajan (T2)
3. Banking theory, Law and Practice – P.N.Varshney
4. Banking theory, Law and Practice – Dr.S.Gurusamy
5. Banking theory, Law and Practice – A.V.Renganadhachary&D.S.Rao
6. Banking theory and Practice – P.K. Srivastava

## Books Recommended

1. A Textbook of Banking – M.Radhasway
2. Banking in India - Vasant Desai



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## COURSE PLAN- 4<sup>th</sup> SEMESTER 2021-2022

S No	HOURS	TOPIC	BOOK	PAGE NO	TEACHING MODE
<b>UNIT-1</b>					
1	3	Introduction – Origin of banking – definition	T1	1(GN)	Lecture mode
2	4	Banker and customer relationship –General and special – Types of deposits	T1,T2	1-37 (GN) 4.1-4.47 (SV)	Lecture mode
3	2	Origin and growth of Commercial Banks,	T1	Websites	Lecture mode
4.	3	Reserve Bank of India and its functions	T1	344-364 (GN)	Lecture mode
5.	2	Ratios – CRR – SLR	T2	2.8,13.3-13.39, 14.1-14.12 (SV)	Group Discussion
6	2	Repo rate – Reverse repo rate	T1	Websites	ICT CLASS
		UNIVERSITY QUESTIONS			2018-2020
		ICT CLASS(Repo rate – Reverse repo rate)		Presentation	
		TEST			Formative test
<b>UNIT-2</b>					
1	2	Cheque – Crossing	T2	7.1-10.16 (SV)	Personalized learning (Assignments and chart works)
2	2	Endorsement	T2		ICT
3.	3	Meaning – Definition..	T2		Lecture mode
4	2	Types – Rules			Lecture mode
		UNIVERSITY QUESTIONS			2018-2020
		ICT CLASS(Endorsement)			Chart work
		TEST			Formative test
<b>UNIT-3</b>					
1	3	Paying Banker – Duties – Statutory protection	T1	111-133 (GN)	ICT
2	2	Payment –in- due- Course. Collecting Banker	T1		Lecture mode
3	3	Duties – Statutory protection.	T1		Lecture mode
4	4	holder-in-due – Course – Concept of negligence.	T1		Lecture mode
		UNIVERSITY QUESTIONS			2018-2020



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		ICT CLASS(Paying Banker – Duties – Statutory protection)			Presentation
		TEST			Formative test
<b>UNIT-4</b>					
1	3	Bank lending – Principles of sound lending	T1,T2	141-147 (GN) 15.1-15.76 (SV)	Lecture mode
2	3	Secured Vs Unsecured advances	T1,T2	18.1-19.34 (SV)	Lecture mode
3	3	Types of advances – Advances against various securities	T1,T2		Lecture mode
4	4	.Land & Building, Life Insurance Policies and Stock exchange securities	T1,T2		159-171 (GN)
		UNIVERSITY QUESTIONS			2018-2020
		ICT CLASS			Nil
		TEST			Descriptive mode
<b>UNIT-5</b>					
1	2	E-Banking –Meaning –Benefits	T1	396-412 (GV)	Lecture mode
2	3	Internet Banking – Home Banking- Mobile Banking.	T1		Group discussion
3	3	Virtual Banking –E-Payments – ATM Card/Biometric Card,	T1		Personalized learning (Assignments and chart works)
4	2	Debit/Credit/Smart card, EFT,ECS (Credit / Debit	T1		ICT
5	2	E-Money – Electronic purse, Digital Cash.	T1		ICT
		UNIVERSITY QUESTIONS			2018-2020
		ICT CLASS (Debit/Credit/Smart card, Digital Cash.)			Presentation
		TEST			Summative test

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## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/ YEAR: 4<sup>TH</sup> SEM ,2020-21</b>
<b>COURSE: BUSINESS MATHEMATICS</b>	<b>COURSE CODE: CCAJC43</b>
<b>FACULTY 'S NAME: S.RESHMA K.PARAMESWARI S.ABINAYA</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

**Objectives:**

### Course objective

To familiarize the students with the applications of mathematics in business decision making.

**The course is designed to**

Applies arithmetic to a variety of problems found in the business field, including simple and compound interest, annuities, payroll preparation, pricing, invoice preparation, trade discounts, taxes.

### Course outcomes

On completion of the course the student will be able to



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<b>Co1</b>	Explain the concepts and use equations, formulae, and mathematical expressions and relationships in a variety of contexts.
<b>Co2</b>	To understand the different concept of population and sample and to make students familiar with Calculation of various types of averages and variation.
<b>Co3</b>	Analyse and demonstrate mathematical skills required in mathematically intensive areas in Economics and business.
<b>Co4</b>	Integrate concept in international business concepts with functioning of global trade.
<b>Co5</b>	To learn the applications of matrices in business.

## UNIT I

Number systems and equations – Counting techniques – Binomial expansion –Numbers – Natural – Whole – Rational – Irrational –Real – Algebraic expressions – factorization – Equations – Linear quadratic – Simultaneous linear equations with two or three Unknowns – Nature of roots forming quadratic equation – Permutations – Combinations.

## UNIT II

Elements of Set theory – Definition – Symbols – Roster method and Rule method –Types of sets – Union & Intersection – Sub sets – Complements - Difference of two sets – Family of sets – Venn diagram – De – Morgon's law.

## UNIT III

Indices – Positive – Fractional – Operation with power function – Logarithms –Definition – Exponential forms – Laws of logarithms – Change of base – Formula –Common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical Problems.

## UNIT IV

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effectiverate – Depreciation – Present value – Discounting of bills – Face value of bills –Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.



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## UNIT V

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication– Matrix Inversion – Solving a system of linear equation using matrix inversion –Rank of matrix – Testing consistency of equations.

**TEXT BOOK:** Business Mathematics - M. Manoharan& C. Elango  
Business Mathematics – Peer Mohamed

## BOOK FOR STUDY

1. Business Mathematics - D.C.Sancheti&V.K.Kapoor
2. Business Mathematics - P.R.Vittal
3. Business Mathematics – PEER MOHAMED
4. Business Mathematics - M.Wilson
5. Business Mathematics - V.K. Kapoor





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## COURSE PLAN- 4<sup>th</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE.NO
<b>UNIT-1</b>					
1	3	Number systems and equations – Counting techniques – Binomial expansion – Numbers – Natural – Whole – Rational – Irrational	T1	LECTURE MODE	<a href="https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I">https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I</a>
2	2	Real – Algebraic expressions – factorization – Equations – Linear quadratic	T1	LECTURE MODE	<a href="https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I">https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I</a>
3	3	Simultaneous linear equations with two or three Unknowns	T1	LECTURE MODE	<a href="https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I">https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I</a>
4	2	Nature of roots forming quadratic equation – Permutations – Combinations.	T1	LECTURE MODE	<a href="https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I">https://youtube.com/playlist?list=PLJ54xNtz3fcJelLCBeyqSLOYDL1UxPh-I</a>
		UNIVERSITY QUESTIONS			
		TEST			
<b>UNIT-2</b>					
	3	Elements of Set theory – Definition – Symbols – Roster method and Rule method –Types of sets		BLACKBOARD	8-9
	7	Union & Intersection – Sub sets – Complements - Difference of two sets		BLACKBOARD	10-11
	3	Family of sets – Venn		BLACKBOARD	14-27



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		diagram – De – Morgan's law.			
		UNIVERSITY QUESTIONS			
		TEST			
<b>UNIT-3</b>					
	6	Indices – Positive – Fractional – Operation with power function – Logarithms	T1	BLACKBOARD	54-59,
	4	Logarithms - Definition – Exponential forms – Laws of logarithms – Change of base – Formula –Common logarithms and natural logarithms	T1	BLACKBOARD	92-98
	7	Characteristics and mantissa – Rules to write – Practical Problems.	T1	BLACKBOARD	99-110
		UNIVERSITY QUESTIONS			
		TEST			
<b>UNIT-4</b>					
	7	Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effectiverate – Depreciation – Present value- Discounting of bills – Face value of bills	T1,T2	BLACKBOARD	8.4-8.9 , 8.26-8.29, 146-147, 164-166
	5	Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.	T2	BLACKBOARD	9.1-9.8



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		UNIVERSITY QUESTIONS			
		TEST			
<b>UNIT-5</b>					
	5	Determinants – Properties – Product – Matrices – Types – Addition – Multiplication	T2	BLACKBOARD	6.1-6.27
	5	Matrices Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.	T2	BLACKBOARD	6.27-6.70
		UNIVERSITY QUESTIONS			
		TEST			

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## LESSON PLAN

<b>PROGRAMME: II B.COM(CA)</b>	<b>SEMESTER/ YEAR: IV<sup>th</sup> Sem., 2021-2022</b>
<b>COURSE: FINANCIAL ACCOUNTING IV</b>	<b>COURSE CODE: CCAJC44</b>
<b>FACULTY'S NAME: Mrs. S.SATHYA, Ms. K. ABINYAYA, MS. S.R.NANDHINI.</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### OBJECTIVE:

- To acquire knowledge about concepts of partnership accounts and Amalgamation accouts.
- To compute Account admission and retirement and death of partners, Dissolution of partnership

### COURSE OUTCOME:

- CO1:** Explain the basic concepts partnership accounts and types of capital
- CO2:** Spell out the framework for admission of partner in separate set of books.
- CO3:** Compute retirement of partner and settlement their amounts
- CO4:** To enable students to gain expert knowledge on sale to a company
- CO5:** Prepare dissolution of partnership



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## FINANCIAL ACCOUNTING -IV

### UNIT I

Partnership accounts : Partnership – Definition – Provisions relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Fluctuating – Appropriation of profits – Past adjustments and guarantee.

### UNIT II

Admission of partner – calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluations of Assets and Liabilities – Treatment of Good will – Adjustment of capitals of partners after admission of a partner.

### UNIT III

Retirement of partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

### UNIT IV

Amalgamation of firms – Sale to a company.

### UNIT V

Dissolution of Partnership : Accounting treatment – Insolvency of partner- Decision in Garner Vs Murray case –Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss method.

### **Text book:**

1.Financial Accounting – Dr. T.S. Reddy & Dr. A. Murthy (Margham Publications)

### **Reference books:**

1. Partnership Accounting – Dr. Peermohamed, Dr. Shazuli Ibrahim
2. Financial Accounting – R.L. Gupta , V. K. Gupta



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## COURSE PLAN- 4<sup>th</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Partnership accounts : Partnership – Definition –	T1 & R1	LECTUREMODE	21.1 – 21. 2
2	2	Provisions relating to Partnership Accounting	T1 & R1	BLACKBOARD	21. 3 – 21.5
3	2	Capital and Current Accounts of partners	T1 & R1	BLACKBOARD	21.5 – 21. 6
4	3	Fixed and Fluctuating,	T1 & R1	BLACKBOARD	21.7 – 21.13
5	2	Appropriation of profits	T1 & R1	BLACKBOARD	21.14 – 21.16
6	2	Past adjustments and guarantee.	T1 & R1	BLACKBOARD	21.16 – 21.22
7	1	Exercise Sums and Question paper sums Discussion	T1 & R1		



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S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-2</b>					
8	1	Admission of partner	T1 & R1	LECTURE MODE	22.1
9	2	calculation of new profit sharing ratio	T1 & R1	BLACKBOARD	22.2 – 22.3 22.13 – 22.26
10	2	Adjustment of undistributed profits, losses and reserves	T1 & R1	BLACKBOARD	22.12 – 22.13 33.37 – 22.41
11	2	Revaluations of Assets and Liabilities	T1 & R1	BLACKBOARD	22.10 – 22.11 22.32 – 22.37
12	2	Treatment of Good will	T1 & R1	BLACKBOARD	22.3 – 22.10 22.27 – 22.31
13	3	Adjustment of capitals of partners after admission of a partner.		BLACKBOARD	22.38 – 22.80
14	1	Exercise Sums and Question paper sums Discussion			22.87 – 22.127
15	1	I Assignment Test			
<b>UNIT-3</b>					
16	1	Retirement of partners	T1 & R1	LECTURE MODE	23.1 – 23.8
17	2	Transfer of balance due to retired partner	T1 & R1	BLACKBOARD	23.9 – 23.43
18	2	Death of a partner	T1 & R1	BLACKBOARD	23.44 – 23.62
19	2	Treatment of joint life policy	T1 & R1	BLACKBOARD	23.62 – 23.67
20	2	Settlement of amount due to legal representative of deceased partner.	T1 & R1	BLACKBOARD	23.48 – 23.62



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21	1	Exercise Sums and Question paper sums Discussion			23.72 – 23.100
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S No	HOURS	TOPI C	BOOK	TEACHIN G MODE	PAGE NO.
<b>UNIT-4</b>					
22	4	Amalgamation of firms	T1 & R1	LECTURE MODE, BLACKBOAR D	24.78 – 24.147
23	4	Sale to a company.	T1 & R1	BLACKBOAR D	24.166 – 24.217
24	1	Exercise Sums and Question paper sums Discussion	T1 & R1		24.148 – 24.165 24.219 – 24.239
25	1	II Assignment Test			
<b>UNIT-5</b>					
26	1	Dissolution of Partnership:Accounti ng treatment	T1 & R1	LECTURE MODE	24.1 – 24.21
27	2	Insolvency of partner	T1 & R1	BLACKBOAR D	24.21 – 24.23 24.30 – 24.31
28	1	Decision in Garner Vs Murray case	T1 & R1	BLACKBOAR D	24.23 – 24.30
29	2	Insolvency of all partners	T1 & R1	BLACKBOAR D	24.31 – 24.34
30	2	Piecemeal distribution	T1 & R1	BLACKBOAR D	24.35
31	2	Proportionate capital method	T1 & R1	BLACKBOAR D	24.35
32	2	Maximum loss method.	T1 & R1	BLACKBOAR D	24.36 – 24.47
33	2	Exercise Sums and Question paper sums Discussion			
34	1	Slip Test			





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## LESSON PLAN

PROGRAMME: II B.COM(CA)	SEMESTER/ YEAR: IV <sup>th</sup> SEM ,2021-22
COURSE: GOODS AND SERVICES TAX	COURSE CODE:CCAJS41
FACULTY 'S NAME: MS.S.KALEESWARI MS. S.PRIYADHARSHINI MS.K.ABINAYA	TOTAL HOURS: 20

## SYLLABUS

### OBJECTIVES:

The course is designed to

- Prepare the concept and importance of good and service tax in the context of Indian Economy
- To analysis the impact of GST and filling of GST



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## COURSE OUTCOMES

On completion of the course the student will be able to

<b>COS</b>	<b>COURSE OUTCOMES</b>
<b>CO1</b>	Able to the division of GST
<b>CO2</b>	To acquire knowledge about type and impact of GST
<b>CO3</b>	To identify the transaction that Will amount to supply even without any consideration
<b>CO4</b>	To describe the provision relating to GST registration
<b>CO5</b>	To compute the taxable value of supply and tax credit

### **UNIT I**

GST – Concept – Meaning - Definition Objectives –Advantages. GST and Centre, State Financial relation.

### **UNIT II**

Main features of GST Law – Impact of GST - Subsuming of taxes – Types of GST – CGST - SGST, IGST, UTGST.

### **UNIT III**

GST Council - Constitution – Structure – Action Plan – Quorum and decision making of meeting – Functions.

### **UNIT IV**

Registration – Registration under GST – Procedure – Persons liable for registration – Persons not liable for registration – Compulsory registration.

### **UNIT V**

Computation of taxable value and tax liability – Comparative calculations with previous tax laws –Tax calculation for interstate sales – Value of supply – Value of taxable supply – Input tax credit. (Simple problems only).

### **TEXT BOOK**

1.Goods and service tax : Dr.D.Selvamani and P.Sriram , (Limraa Publication – 2017).

### **REFERENCE BOOK**

1. Goods and Services Tax - GhousiaKhatoon, Naveen Kumar C.M, &Venkatesh S.N Himalaya publishing house private ltd, Mumbai.

2. Fundamentals of GST and customs Act -R.G.Sha,S.K.PodderShruthiPrabhakar.

3.Goods and services Tax – B.Mariappa



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4. GST – The essentials of Goods and Service Tax – Dr.Thomas Joseph, Dr.Jayajacob, Ms.ChinnuMariamchacko

## COURSE PLAN- 4<sup>TH</sup>SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	1	Concept – Meaning - Definition Objectives	T1	LECTURE	1 - 8
2	1	Advantages	T1	ICT CLASS	8 - 9
3	2	GST and Centre, State Financial relation.		LECTURE	9-10
<b>UNIT-2</b>					
4	1	Main features of GST Law – Impact of GST	T1,R1	LECTURE	21-24
5	1	Subsuming of taxes	T1	LECTURE	24-27
	1	Types of GST – CGST	T1	ICT CLASS	28
	2	SGST, IGST, UTGST	T1	CHALK & TALK	29-30
	1	TEST		MCQ	
<b>UNIT-3</b>					
6	2	GST Council - Constitution	T1	ICT CLASS	37-40
7	1	Structure – Action Plan	T1	LECTURE	41-47
8	1	Quorum and decision making of meeting – Functions.	T1	LECTURE	45-46
	1	TEST		SLIP TEST	
<b>UNIT-4</b>					
9	1	Registration under GST – Procedure	T1	LECTURE	51, 55
10	1	Persons liable for registration – Persons not liable for registration	T1	LECTURE	56
11	1	Compulsory registration	T1	LECTURE	57
		ICT –CLASS - Registration		ANIMATION VIDEOS	
<b>UNIT-5</b>					
12	1	Computation of taxable value	T1	BLACK BOARD	63



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		and tax liability			
13	1	Comparative calculations with previous tax laws –Tax calculation for interstate sales	T1	LECTURE	90-92
14	2	Value of supply – Value of taxable supply – Input tax credit. (Simple problems only).	T1	LECTURE	107
	2	UNIVERSITY QUESTIONS			

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## LESSON PLAN

<b>PROGRAMME:II B.COM(CA)</b>	<b>SEMESTER/ YEAR: 4<sup>th</sup> SEM ,2020-21</b>
<b>COURSE: Introduction to Visual Programming</b>	<b>COURSE CODE:CCAJC41</b>
<b>FACULTY'S NAME: MRS.R.LAKSHMI MRS.M.PUNITHA MRS.B.SUBHASHINI</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

1. The course is designed to guide the students in developing applications with GUI interfaces.
2. Learn the Fundamentals of designing, implementing a visual basic Application
3. Learn to modify object properties



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## Course outcomes

<b>COS</b>	<b>COURSE OUTCOMES</b>
<b>C01</b>	Using Project Explorer Working with forms
<b>C02</b>	Working With Strings and Formatting Strings
<b>C03</b>	Using Control Statements and Numeric Values
<b>C04</b>	Using Menus Creating Shortcut Menu
<b>C05</b>	Using Active X and ADO DataControls



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## INTRODUCTION TO VISUAL PROGRAMMING

**UNIT: 1 INTRODUCTION:** Starting & Exiting Visual Basic-Using Project Explorer Working with forms-Using Toolbox-Working with projects-Printing projects- Building & Running applications. ADDING CODE AND USING EVENTS-Using Codewindow-Using Naming Conventions-Using variable-Scope-Subroutines & Functions.

**UNIT: 2 USING INTRINSIC VISUAL BASIC CONTROLS:** Labels & Textbox controls Using command button control-Using frame, Checkbox, option button controls-List Box and combo Box controls-Formatting controls-Using control Arrays-Using Tab Order. WORKING WITH STRINGS-Using strings-Converting Strings-Concatenating Strings-Formatting Strings-Manipulating Strings-Comparing Strings.

**UNIT: 3 WORKING WITH NUMBERS:** Using Numeric values-Using Numeric operators Math functions-Random numbers USING CONTROL STATEMENTS-If & IIF-Select Case-Do-For-Exit Statements.

**UNIT: 4 USING DIALOGUE BOXES:** MsgBox-Input Box-Common Dialogue Control-Open & Save as Dialogue Boxes-Color Dialogue Box-Font Dialog Box-Print Dialogue Box-Show Help method. USING MENUS: Creating Menus-Adding code to menu-creating shortcut menu-Using Picture box-Rich text box.

**Unit: 5 USING FILES & DATA BASES:** Opening, Closing & Deleting files and Reading & Writing to files-Building Your Own Active X Controls:First step-Testing the control Polishing the presentation of your control-Adding the functionality.

### BOOKS FOR STUDY:

1. SCOTT WARNER—TEACH YOURSELF VB6—TATA MCGRAWHILL, NEWDELHI, 1999.

2. GARY CORNELL—VISUAL BASIC 6 FROM GROUNDUP, TMH, NEWDELHI, 1999.

**BOOK FOR REFERENCE:** Mastering visual Basic6-Evangel Pertoutsos-BPB Publishers. 13. INTRODUCTION TO VISUAL PROGRAMMING (LAB )



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## COURSE PLAN- 4<sup>th</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Starting and existing Visual Basic	T1	BLACKBOARD
2	6	Using the Project Explorer	T1	BLACKBOARD
3	8	Working with Forms	T1	NETMEETING
4	5	Using Variables and Naming Convention	T1	BLACKBOARD
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
5	6	Using the Label and Textbox Control	T1	LAB SESSION
6	4	Using the Frame,Checkbox,and Option button	T1	VIDEO CLASS
7	5	Using the ListBox and ComboBox Controls	T1	LAB SESSION
8	4	Formatting Strings and Manipulating Strings	T1	BLACKBOARD
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
9	5	Using if and else if Statement	T1	BLACKBOARD
10	6	Using Do,For,Exit Statement	T1	BLACKBOARD
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
11	4	Using the MsgBox Function	T1	BLACKBOARD
12	3	Common Dialog Control open and save	T1	VIDEO CLASS
13	3	Common Dialog Control font and print	T1	BLACKBOARD



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		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
14	3	Opening and Deleting files	T1	BLACKBOARD
15	3	Reading and Writing to files	T1	PPT WITH PROJECTOR
16	2	Using the DataGrid Control	T1	BLACKBOARD
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: III B. Com CA</b>	<b>SEMESTER/ YEAR: EVEN /2021-2022</b>
<b>COURSE: QUANTITATIVE APTITUDE</b>	<b>COURSE CODE: SMTJN61</b>
<b>FACULTY 'S NAME: P.Gowthami J. Nagapriya Newstaff-II</b>	<b>TOTAL HOURS: 30 Hrs</b>

## SYLLABUS

### OBJECTIVES:

**This course is designed to**

1. To impart the Aptitude knowledge required for Competitive Examinations.

### COURSE OUTCOME:

**CO1:** Compute the solution in Ratio and proportion.

**CO2:** Calculate Ratio division of gains.

**CO3:** Apply Shortcut methods and finding the solution Time Work & distance  
Problems using formulas

**CO4:** Calculate Simple Interest using Formulas.

**CO5:** Calculate Compound Interest using Formulas.

### UNIT I

Ratio and Proportion: Ratio, Proportion, Fourth proportional, Third proportional, Mean proportional, Comparison of ratios, Compounded ratios, Duplicate ratio, Sub Duplicate ratio, Triplicate ratio, Sub triplicate ratio. Componendo and dividendo, Variation.

### UNIT II

Partnership: Partnership, Ratio of division of gains. Working and sleeping partners.

### UNIT III

Time and Work & Time and Distance.

### UNIT IV

Simple Interest: Principal, Interest, Simple interest.



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## UNIT V

Compound Interest: Compounded annually, Half yearly, Quarterly. Rates are different for different years.

### Text Book:

**Quantitative Aptitude--** R.S. Aggarwal, , S. Chand and Company Ltd., New Delhi, 2017.

### Reference Books:

1. **Quantitative Aptitude for Competitive Examinations** U. Mohan Rao, , Scitech Publications, 2016.
2. **Business Mathematics--** Dr.M.Manoharan, Dr.C.Elango and Prof K.L.Eswaran, , Palani paramount Publications, Reprint 2013.

## COURSE PLAN- VI SEMESTER 2021-2022

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	2 hrs	Ratio and Proportion: Ratio, Proportion, Fourth proportional, Third proportional	T1	BLACK BOARD	294 -296
2	1 hr	Mean proportional, Comparison of ratios, Compounded ratios	T1	BLACK BOARD	297 – 298
3	1hr	Duplicate ratio, Sub Duplicate ratio, Triplicate ratio, Sub triplicate ratio. Componendo and dividendo, Variation.	T1	BLACK BOARD	299 – 301
4	1 hr	UNIVERSITY QUESTIONS	Question Bank	Discuss	
5	1 hr	ICT CLASS	-	Maths shortcut video in YouTube.	Topic: Ratio and Proportion
6	1 hr	TEST	-	-	



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UNIT-2					
7	2 hrs	Partnership: Partnership, Ratio of division of gains	T1	BLACK BOARD	311 – 312
8	1 hr	Working and sleeping partners.	T1	BLACK BOARD	312 – 313
9	1 hr	UNIVERSITY QUESTIONS	Question Bank	Discuss	
10		ICT CLASS	-	-	
11	1 hr	TEST	-	-	
UNIT-3					
12	1 hr	Time and Work	T1	BLACK BOARD	341 -344
13	2 hrs	Time and Distance.	T1	BLACK BOARD	384 – 386
14	1 hr	UNIVERSITY QUESTIONS	Question Bank	Discuss	
15	1 hr	ICT CLASS	-	Maths shortcut video in YouTube.	Topic: Time and Work
16	1 hr	TEST	-	-	
UNIT-4					
17	2 hrs	Simple Interest: Principal, interest	T1	BLACK BOARD	445 – 449
18	2 hrs	Simple interest	T1	BLACK BOARD	450 – 453
19	1 hr	UNIVERSITY QUESTIONS	Question Bank	Discuss	
20		ICT CLASS	-	-	
21	1 hr	TEST	-	-	
UNIT-5					
22	2hrs	Compound Interest: Compounded annually, Half yearly, Quarterly	T1	BLACK BOARD	466 – 468
23	2 hrs	Rates are different for different years.	T1	BLACK BOARD	469 – 470
24	1 hr	UNIVERSITY QUESTIONS	Question Bank	Discuss	
25		ICT CLASS	-	-	
26	1 hr	TEST	-	-	



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## LESSON PLAN

<b>PROGRAMME: BCOM WITH COMPUTER APPLICATION</b>	<b>SEMESTER/YEAR: 6<sup>th</sup> Sem, 2021-22</b>
<b>COURSE: INDUSTRIAL RELATIONS AND LABOUR LAW</b>	<b>COURSE CODE: CCAJC61</b>
<b>FACULTY'S NAME: ADV. ANU MUTHUKUMAR, R. VEERAMANI S. RESHMA</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objective:

This course could provide well trained professionals for industries banking, insurance companies. The graduate will get hands on experience in various aspects acquiring skills for overall administration ability of the company or industry.

### COURSE OUTCOME:

- CO1: To familiarize with the role of management and unions in the promotions of industrial relation
- CO2: Students will be able to examine the trade union theories and obstacles in growth of strong trade union.
- CO3: Students will be able to acquire skill in handling employer and employee relations.
- CO4: Students will be able to explore with fundamental principles of collective bargaining and factors influencing
- CO5: Students will be able to equip a craving for provisional of factories act, payment of wages act, minimum wages act .



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## **UNIT - I**

Meaning, Natures, Objectives and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestions to improve Industrial Relation.

## **UNIT - II**

Trade Union Theories, Need Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.

## **UNIT - III**

Industrial Disputes Act, 1948 : Meaning, Forms, Causes and Consequences of Industrial Disputes,

## **UNIT IV**

Concepts, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.

## **UNIT - V**

Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum Wages Act, 1948.

## **TEXT BOOK :**

1. Industrial Relations & Labour Law – V. Jeyaveerakumar
1. Industrial Relations & Labour Legislation- Dr. Sreenivasan

## **Reference Book :-**

1. Mercantile Law - E. Venkatesan
2. Business & Industrial Law – M.C. Kuchal



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## COURSE PLAN-6<sup>th</sup> SEMESTER 2021-22

<b>SN<sub>o</sub></b>	<b>HOURS</b>	<b>TOPIC</b>	<b>BOOK</b>	<b>TEACHING MODE</b>	<b>PAGE NO.</b>
<b>UNIT-1</b>					
1	5	Meaning, Natures, Objectives and Significance of Industrial Relation, ,	T1	LECTURE MODE	1-18
2	3	Approaches to the study of Industrial Relation,	T1	LECTURE MODE	18-29
3	2	Causes and Effects of Poor Industrial Relation	T1	LECTURE MODE	29-32
4	2	Suggestions to improve Industrial Relation	T1	LECTURE MODE	32-33
5	2	UNIVERSITY QUESTIONS DISCUSSION		CHALK & TALK	
6	1	TEST			
<b>UNIT-2</b>					
7	2	Trade Union Theories,	T1	LECTURE MODE	36-37
8	3	Need Objectives of Trade Union	T1	LECTURE MODE	43-44
9	2	Functions of Trade Union, ,	T1	LECTURE MODE	46
10	2	Historical Development of Trade Union	T1	LECTURE MODE	37-40
11	3	Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism	T1	LECTURE MODE	40-42
12	2	Salient Features of Trade Union Act, 1926	T1	LECTURE MODE	43
13	1	UNIVERSITY QUESTIONS		CHALK & TALK	
14	2	TEST			



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UNIT-3					
	2	Industrial Disputes Act, 1948	T1	LECTURE MODE	52-54
16	3	Meaning of Industrial Disputes	T1	LECTURE MODE	48-50
17	3	Forms Industrial Disputes	T2	LECTURE MODE	10.9-10.16
18	4	Causes Industrial Disputes	T1	LECTURE MODE	56-61
19	3	Consequences of Industrial Disputes	T2	LECTURE MODE	12-12.15
20	3	Discussion on UNIVERSITY QUESTIONS		CHALK & TALK	
21	2	TEST			
UNIT-4					
22	3	Concepts, Significance of collective bargaining	T2	LECTURE MODE	96-106
23	3	Types of Collective Bargaining,	T1	LECTURE MODE	82-84
24	3	Conditions for Collective Bargaining	T2	LECTURE MODE	107
25	3	Factors Influencing Collective Bargaining	T2	LECTURE MODE	108
26	3	Collective Bargaining in India	T1	LECTURE MODE	94-96



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27	1	SLIP TEST			
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UNIT-5					
28	6	Salient Features of Factories Act, 1948;;	T2	LECTURE MODE	1.1-4.9
29	4	Payment of Wages Act, 1936	T2	LECTURE MODE	5.1-6.73
30	5	Minimum Wages Act,1948	T2	LECTURE MODE	7.1-7.24
31	1	SLIP TEST			

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## LESSON PLAN

<b>PROGRAMME: III CA</b>	<b>SEMESTER/ YEAR: 2021-22</b>
<b>COURSE: WEB TECHNOLOGY</b>	<b>COURSE CODE: : CCAJC63</b>
<b>FACULTY 'S NAME: Mrs.S.Kirubhani Mrs.CH.Kalpana Mrs.G.Sivabharathi</b>	<b>TOTAL HOURS : 75Hrs</b>





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## SYLLABUS

### Objectives:

On completion of this course, a student will be familiar with client server architecture and able to develop a web application using java technologies. Students will gain the skills and project-based experience needed for entry into web application and development careers.

Course Outcomes for Assessment in this Test:	
COs	Course Outcome
CO1	Independently understand basic computer network technology.
CO2	Use critical thinking skills to design and create websites.
CO3	Know variable naming rules and JavaScript data types
CO4	Use knowledge of HTML and CSS code and an HTML editor to create personal and/or business websites.
CO5	Explain the <i>JSP</i> technology, its features and advantages.

## WEB TECHNOLOGY

### UNIT-I

Computer Networks: Basic of computer Network –Topologies of computer networks- Layers in networking – Types of networks. Basic of Internet: Internet – History of Internet – Internet services – uses of Internet – Protocols – Web concepts

### UNIT- II

HTML: Introduction –SGML –Outline of HTML document – Head Section – Body Section – HTML Forms 208 Java Scripts : Introduction – Language Elements - Objects of java scripts – Other objects – Arrays



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## UNIT III

DHTML & CSS: Introductions – CSS-DHMTL document object model and Collections – Event Handling – Filters and Transitions – Data Binding

## UNIT IV

XML: Introduction – HTML vs XML –Syntax of XML – XML attributes – XML validation – XML DTD – Building Blocks of XML document – DTD Elements –DTD attributes.DTD entities – DTD validation – XSL – SXL – Transformation – XML Namespace – XML schema

## UNIT V

JSP: Introduction – Advantage of JSP – Developing First JSP – Components of JSP – Retrieving data form HTML to JSP – JSP session –cookies

### Books for study:

1. Internet and Web Technologies – Rajkamal – Tata MC –Graw Hill Publishing 2002 Chapter 1 (page 10 – 25,31-47)
2. Web Technology – A Developer's Perspective – N.P. Gopalan, J.Akilandeswari, Prentice Hall of India Private Limited Chapters: 1,4,5,7,8,11.

### COURSE PLAN- 5<sup>th</sup> SEMESTER 2020-21

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Computer Networks	T1	Instructing Mode(BlackBoard)
2	2	Basic of Computer Network	T1	Instructing Mode(BlackBoard)
3	1	Topologies of Computer Network	T1	PPT
4	2	Types of Topologies	T1	Instructing Mode(BlackBoard)



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5	2	Layers in Networking	T1	Instructing Mode(BlackBoard)
6	2	Types of networks	T1	Instructing Mode(BlackBoard)
7	1	Basic of Internet	T1	PPT
8	1	History of Internet	T1	Instructing Mode(BlackBoard)
9	2	Internet Services		Instructing Mode(BlackBoard)
10	2	Uses of Internet		Instructing Mode(BlackBoard)
11	2	Protocol		Instructing Mode(BlackBoard)
12	2	Web Concepts		PPT
13		Revision		
14		ICT Class		
15		TEST		
<b>UNIT-2</b>				
16	1	HTML :Introduction	T1	PPT
17	2	SGML	T1	Instructing Mode(BlackBoard)
18	2	Outline of HTML Document	T1	Practical Session
19	1	Head Section	T1	Instructing Mode(BlackBoard)
20	1	Body Section		Instructing Mode(BlackBoard)
21	1	HTML Forms		Instructing Mode(BlackBoard)
22	1	Java Scripts:Introduction		PPT
23	2	Language Elements		Instructing Mode(BlackBoard)
24	2	Objects of Java Scripts		Instructing Mode(BlackBoard)
25	2	Other objects		Instructing Mode(BlackBoard)



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26	1	Arrays		Instructing Mode(BlackBoard)
27		Revision		
28		ICT Class		
29		TEST		
<b>UNIT-3</b>				
30	2	DHTML	T1	Instructing Mode(BlackBoard)
31	1	Introduction of CSS	T1	PPT
32	2	DHTML document object model	T1	Instructing Mode(BlackBoard)
33	2	Collections		Instructing Mode(BlackBoard)
34	2	Event Handling		Instructing Mode(BlackBoard)
35	2	Filters & Transitions		Instructing Mode(BlackBoard)
36	2	Data Binding		Instructing Mode(BlackBoard)
37		TEST		
<b>UNIT-4</b>				
38	1	XML: Introduction	T1	PPT
39	2	HTML vs XML	T1	Instructing Mode(BlackBoard)
40	2	Syntax of XML	T1	Instructing Mode(BlackBoard)
41	2	XML attributes	T1	Instructing Mode(BlackBoard)
42	2	XML validation	T1	Instructing Mode(BlackBoard)
43	2	Building Blocks of XML document	T1	Instructing Mode(BlackBoard)
44	2	DTD Elements	T1	Practical Session



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45	2	DTD attributes		Instructing Mode(BlackBoard)
46	2	DTD entities		Instructing Mode(BlackBoard)
47	2	DTD validation	T1	Instructing Mode(BlackBoard)
48	1	XML Namespace		Instructing Mode(BlackBoard)
49	1	XML Schema		Instructing Mode(BlackBoard)
50		Revision		
51		ICT Class		
52		TEST		
<b>UNIT-5</b>				
53	1	JSP: Introduction	T1	PPT
54	1	Advantage of JSP	T1	Instructing Mode(BlackBoard)
55	2	Developing First JSP	T1	Instructing Mode(BlackBoard)
56	1	Components of JSP	T1	Instructing Mode(BlackBoard)
57	1	Retrieving data form HTML to JSP	T1	Instructing Mode(BlackBoard)
58	2	JSP session	T1	Instructing Mode(BlackBoard)
59	2	Cookies	T1	Practical Session
60		Revision		
61		ICT CLASS		
62		TEST		



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Sign of HOD:	Sign of Faculty:
Sign of Dean Academics :	

## LESSON PLAN

<b>PROGRAMME: B.COM(CA)</b>	<b>SEMESTER/YEAR: 4<sup>th</sup> SEMESTER 2021-2022</b>
<b>COURSE: E-COMMERCE</b>	<b>COURSE CODE: CCAJS61</b>
<b>FACULTY 'S NAME: K.PARAMESWARI K.JANAGAI ABIRAMI S.R.NANDHINI</b>	<b>TOTAL HOURS: 30</b>

## **SYLLABUS**

### OBJECTIVES:

- To comprehend the students with basic E-Commerce system.
- To enable the students to learn the importance of E-Commerce in an effective way.

### COURSE OUTCOME:

CO1: To make students to clear cut terms of E-Commerce, recognize the types of B2C and B2B.



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CO2: To critique on measures to Network Infrastructure for E-Commerce.

CO3: To know the knowledge of Web Security.

CO4: To learn different Electronic payment system.

CO5: To identify execution of Mobile commerce

## UNIT I

Foundation of E- Commerce: Foundation of E -Commerce - Business to Customer (B2C) Electronic Commerce - Business to Business (B2B) Electronic Commerce.

## UNIT II

Network Infrastructure for E- Commerce: Network Infrastructure for E- Commerce - Internet, Intranets and Extranets as E- Commerce Infrastructure.

## UNIT III

Web Security: Web Security - Cryptography - Firewall.

## UNIT IV

Electronic Payment System: Electronic Payment System

## UNIT V

Mobile Commerce: Mobile Commerce - WAP (Wireless Application Protocol) - Requirements in E - Commerce.



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## REFERENCE BOOK:

1. E-Commerce, MamtaBhusry, Firewall Media (An important of laxmi Publications Pvt.Ltd.,)

## TEST BOOK (1): RIZUAN AHAMED

## TEST BOOK (2): ABIRAMI DEVI & DR.M.ALAGAMMAL

### COURSE PLAN- 4<sup>th</sup> SEMESTER 2021-2022

S.NO	HOURS	TOPIC	BOOK	PAGE NO	TEACHING MODE
<b>UNIT-1</b>					
1	2	Foundation of E-Commerce	T2	2.2-2.11	Lecture mode
2	2	Business to Customer (B2C)	T1	5.-5.11	Lecture mode
3	2	Business to Business (B2B) Electronic Commerce.	T1,T2	4.23to 4.24,3.0 to 3.3	Lecture mode
		UNIVERSITY QUESTIONS			2019-2021
		ICT CLASS			NIL
		TEST			Formative test
<b>UNIT 2</b>					
1	2	Network Infrastructure for E- Commerce	T1,T2	4.18 to 4.23	Black Board
2	2	Internet, Intranets	-	Websites	Demonstrator
3	2	Extranets as E- Commerce Infrastructure	-	Websites	Group discussion
		UNIVERSITY QUESTIONS			2019-2021
	1	ICT CLASS (Internet, Intranets)			Presentation
		TEST			Formative test





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UNIT-3					
1	1	Web security	-	Websites	Group discussion
2	2	Cryptography	-	Websites	Presentation
3	2	Firewall.	T1	8.2 to 8.6	Lecture mode
		UNIVERSITY QUESTIONS			2019-2021
	1	ICT CLASS (Web security)			Blogging
	1	TEST			Formative test
UNIT-4					
1	3	Electronic payment system	T2	14.0-14.12	Lecture mode
		UNIVERSITY QUESTIONS			2019-2021
	1	ICT CLASS (Electronic payment system)			Presentation
	1	TEST			Descriptive mode
UNIT-5					
1	2	Mobile Commerce	-	Refer websites	Group discussion
2	1	WAP (Wireless Application Protocol) - Requirements in E - Commerce.	-	Refer websites	Lecture mode
		UNIVERSITY QUESTIONS			2017-2019
	1	ICT CLASS (Requirements in E – Commerce)			Digital Image
	1	TEST			Summative

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## LESSON PLAN

PROGRAMME: B.COM(CA)	SEMESTER/ YEAR: 6 <sup>th</sup> SEM , 2021-22
COURSE: INCOME TAX LAW & PRACTICE-II	COURSE CODE: CCAJC62
FACULTY 'S NAME: KALEESWARI.S RAJALAKSHMI.J SATHYA. S	TOTAL HOURS: 60

## SYLLABUS

### Objectives:

#### The course is designed to

1. To make the students understand the Clubbing income-set-off and carry forward of losses and various deductions u/s (80c to 80 u)
2. To make the students understand the Assessment of individual and hindu undivided family
3. To make the students understand the Assessment of partnership firms, Association of persons, advance payment of tax and tax clearance certificate.

### Course outcomes

On completion of the course the student will be able to

COS	COURSE OUTCOMES
CO1	Students will be able to identify the technical terms related tax and know the clubbing income and set off and deductions u/s (80C to 80 U).



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<b>C02</b>	Students will be able to identify the Individual tax rules and HUF rules.
<b>C03</b>	Students will be able to compute the income of AOP and AOF
<b>C04</b>	Students will be able to FILE TAX RETURN and E-filing .
<b>C05</b>	Students will be able to know the Advance payment tax , Assessment and clearance certificate.

## UNIT I

Clubbing of Income - Set - off and carry forward of losses - Deductions from gross total income.

## UNIT II

Assessment of Individual and Hindu undivided family.

## UNIT III

Assessment of Partnership firms, Association of Persons and joint stock companies.

## UNIT IV

Return of income – Submission Of Return Of Income – Return Of Loss – Belated Return – Revised Return- Procedure for assessment – Ex-Party assessment – Rectification of mistakes- Reopening of assessment.

## UNIT V

Deduction and Collection of tax at source - Advance payment - Tax refunds – Consequences of failure to deduct or pay tax - Tax credit certificate - Tax clearance certificate.

**Text book: T1-** Income Tax Law and Practice II - V.P.Gaur and D.B.Narang



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T2- HARIPRASD & REDDY

BOOKS FOR STUDY:-

1. Income Tax Law and Practice - B.B.Lal
2. Income Tax Law and Practice - Bhagavathi Prasad
3. Students Guide to Income Tax - VinodK.Singhania

BOOKS FOR REFERENCE:-

1. Income Tax Law and Practice - H.C.Mehrotra
2. Law and Practice of Income Tax - DinkarPagare
3. Income Tax Law and Practice - V.P.Gaur and D.B.Narang

## **COURSE PLAN-6<sup>th</sup> SEMESTER 2021-22**

S No	HOURS	TOPIC	BOOK	TEACHING MODE	Page no
<b>UNIT-1</b>					
1	2	Clubbing of Income	T1	BLACK BOARD	2.456 to2.457
2	7	Set - off and carry forward of losses	T1	BLACK BOARD	2.467 -2.470 to 2.481(sums)
3	10	Deductions from gross total income. Sec(80 c to 80 u)	T1	BLACK BOARD	2.504,2.508,2.512 ,2.520,2.564
		UNIVERSITY QUESTIONS			
		ICT CLASS			



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		TEST		Slip test	
<b>UNIT-2</b>					
4	8	Assessment of Individual	T1	BLACK BOARD	4.22 to 4.42
5	4	Hindu undivided family	T1	BLACK BOARD	4.74 to 4.77
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-3</b>					
6	8	Assessment of Partnership firms	T1	BLACK BOARD	4.83 – 4.85, 4.91 to 4.116 (u/s185), 4.116 to4.119
7	4	Association of Persons and joint stock companies.	T1	BLACK BOARD	4.137 to 4.145,  4.151 to 4.170, 4.183 to 4.185
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST		Slip test	
<b>UNIT-4</b>					
8	2	Return of income – Submission Of Return Of Income – Return Of Loss	T1	BLACK BOARD	5.20 to 5.22
9	1	Belated Return – Revised Return	T1	BLACK BOARD	5.22 to 5.24
10	3	Procedure for assessment, self assessment	T1	BLACK BOARD	5.45 to 5.48



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11	1	Ex-Party assessment, compulsory best judgement	T1	BLACK BOARD	5.52 to 5.53
12	1	Rectification of mistakes-	T1	BLACK BOARD	5.63 to 5.64
13	1	Reopening of assessment.	T1	BLACK BOARD	5.57
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST		Slip test	
<b>UNIT-5</b>					
14	3	Deduction and Collection of tax at source	T1	BLACK BOARD	5.68 to 5.75
15	1	Tax refunds	T1	BLACK BOARD	5.111 to 5.112
16		Failure to deduce tax	T1	BLACK BOARD	5.137 to 5.141
17	2	Advance payment - Tax refunds – Consequences of failure to deduct or pay tax, Tax credit certificate		PPT WITH PROJECTOR and videos	5.97 to 5.99



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18	1	Tax clearance certificate.	T1	CHALK & TALK	5.110 to 5.111
		UNIVERSITY QUESTIONS			
		ICT CLASS		Advance payment - Tax	
		TEST		Slip test	

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