



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

(Affiliated to Madurai Kamaraj University)

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

## DEPARTMENT OF COMMERCE

ODD SEMESTER 2021-2022

**UG I YEAR**

### LESSON PLAN

<b>PROGRAMME: I B.COM &amp; I B.COM (PA)</b>	<b>SEMESTER/ YEAR:1<sup>st</sup> SEM,2021-22</b>
<b>COURSE:FINANCIAL ACCOUNTING-I</b>	<b>COURSE CODE:CCAJC12, CCPKC12</b>
<b>FACULTY 'S NAME:V.GUNASUNDARI</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



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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

### Reference book :

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

## COURSE PLAN- 1<sup>st</sup>SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Golden rules, Accounting Principles & Concepts	T1	Lecture mode
2	1	Conventions & Rules of Double Entry System Transactions	T1	Lecture mode
3	2	Journals & journal entries format	T1	Blackboard
4	3	Ledgers & Format	T1	Blackboard
5	3	Subsidiary Books	T1	Chalk and Talk
6	2	Trial Balance.	T1	Chalk and Talk
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
	1	Errors: Introduction & Meaning.	T1	Lecture mode
2	3	Errors & Types.	T1	Lecture mode
3	2	Errors disclosed and not disclosed by trial balance. (Sums)	T1	Blackboard



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4	3	Suspense account(Sums)	T1	Blackboard
5	2	Rectification of errors(Sums)	T1	Chalk and Talk
6	3	Bank Reconciliation Statement (Sums)	T1	Chalk and Talk
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
1	1	Final accounts, Introduction.	T1	Lecture mode
2	2	Sole trading concerns	T1	Lecture mode
3	2	Final accounts&adjustments	T1	Chalk and Talk
4	2	Sole trading concerns & adjustments	T1	Chalk and Talk
5	3	Final accounts (Exercise sums)	T1	Blackboard
6	2	Sole trading concern(Exercise sums)	T1	Blackboard
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
1	2	Bills of Exchange	T1	Lecture mode
2	1	Trade and Accommodation bills	T1	Lecture mode
3	2	Renewals	T1	Blackboard
4	3	Dishonour due to insolvency	T1	Chalk and Talk
5	2	Retiring the bill	T1	Chalk and Talk
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
1	2	Single entry	T1	Lecture mode
2	3	Accounts from incomplete records(Exercise sums)	T1	Blackboard
3	3	Methods of ascertainment of profit	T1	Blackboard
4	2	Net worth method	T1	Chalk and Talk
5	2	Conversion method	T1	Blackboard
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: I B.COM &amp; I B.COM (PA)</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> SEM. ,2021-22</b>
<b>COURSE: VALUE EDUCATION</b>	<b>COURSE CODE:UVEJV11</b>
<b>FACULTY 'S NAME: K.RAGHA PRIYA</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 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



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## 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.

### Text Books

Value Education – R.Murugesan (MILLENIUM PUBLISHERS)

### Reference Books

Value Education – Dr.P.Saravanan & P.Andichamy  
(Merit India Publications)

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	5	Value education meaning	T1	Lecture Mode
2	3	Classification of value	T1	Chalk & Talk
3	2	Self – confidence	T1	Lecture Mode
		University questions		
		Ict class		
		Test		
<b>Unit-2</b>				
4	5	Value and religion	T1	Lecture Mode
5	5	Need for religious harmony	T1	Chalk & Talk
		University questions		
		Ict class		
		Test		
<b>Unit-3</b>				
6	5	Values of society	T1	Lecture Mode
7	5	Social justice	T1	Lecture Mode
		University questions		
		Ict class		
		Test		
<b>Unit-4</b>				
8	4	Professional value	T1	Lecture Mode
9	4	Democratic functioning	T1	Chalk & Talk
10	2	Mass media in value formation	T1	Lecture Mode
		University questions		



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		Ict class		
		Test		
<b>Unit-5</b>				
11	2	Role of social institutions in value formation	T1	Lecture Mode
12	3	Role of family	T1	Lecture Mode
13	3	Fundamental duties	T1	Chalk & Talk
		University questions		
		Ict class		
		Test		

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## LESSON PLAN

<b>PROGRAMME: I B.COM &amp; I B.COM (PA)</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> semester 2021-22</b>
<b>COURSE: Managerial Economics</b>	<b>COURSE CODE: CCRJA11, CCPKA11</b>
<b>FACULTY'S NAME: Dr.N.Muthuselvi / Mrs.Madhubala</b>	<b>TOTAL HOURS:60</b>

### Objectives:

- Explain the general economic concepts and economics theories.
- Measure the pricing, profit budgeting theories.

### COURSE OUTCOME:

**CO1:** Able to discuss the concepts and applications of Micro and Macro Economics, and to be able to relate the current scenario and various economic aspects.

**CO2:** Able to derive and discussed the probable outcomes of concept of Production and Cost their functions and relations.

**CO3:** Able to discussed the Law of demand and demand forecasting method.

**CO4:** Able to extrapolate and discussed the pricing policies, methods and price lining.

**CO5:** Able to infer and discussed the profit budget, break even analysis and profit forecasting.

## SYLLABUS

### UNIT – I

Definition of Economics – Definition of Managerial Economics – Nature and Scope of Managerial Economics – Difference between Economics and Managerial Economics – Role of a Managerial Economist.

### UNIT – II

Objectives of a Modern Firm – Five Fundamental Concepts – Incremental Concept – Time Perspective Concept – Discounting Principle – Opportunity Cost Concept – Equi- Marginal Concept.

### UNIT – III



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Law of Demand – Factors Affecting Demand – Exceptions to Demand – Demand Forecasting – Factors Involved in Demand Forecasting – Advantages – Methods of Forecasting the Demand for an Established Product and a New Product – Criteria for a Good Forecasting Method.

## UNIT – IV

Pricing – Objectives of Pricing – Policies and Methods – Pioneer Pricing – Skimming Pricing – Penetration Pricing – Price Lining – Pricing over the Life Cycle of the Product.

## UNIT – V

Profit Planning and Control – Profit Budget – Break Even Analysis – Managerial Application of Break Even Approach – Its Uses and Limitations – Profit Forecasting.

## TEXT BOOK

1. Dr.N.Srinivasan, Managerial Economics, Meenakshi Pathippagam,2018.

## REFERENCE BOOKS

1. Cauvery, Suthanayak, Girija and Meerabai, Managerial Economics, S.Chand andCo., New Delhi, 2010.

### COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Definition of Economics and Managerial Economics	T1	Lecture
2	3	Nature and scope of Managerial Economics	T1	Lecture
3	2	Difference of Economics and Managerial Economics	T1	Chalk & Talk
4	3	Function and Role of Managerial Economics	T1	Chalk & Talk
	2	<b>UNIVERSITY QUESTIONS</b>	<b>PDF</b>	<b>Discussion</b>
	3	<b>ICT CLASS</b>	<b>Online</b>	<b>PPT</b>
	2	<b>TEST</b>		<b>MCQ</b>
<b>UNIT-2</b>				
5	3	Objectives of Modern Firm	T1	Lecture





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6	5	Fundamental Concepts	T1	Lecture
	2	<b>UNIVERSITY QUESTIONS</b>	<b>PDF</b>	<b>Discussion</b>
	2	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>PPT</b>
	2	<b>TEST</b>		Questions
<b>UNIT-3</b>				
7	2	Law of Demand	R1	Lecture
8	6	Factors Affecting Demand	T1	Lecture
9	2	Demand Forecasting	R1	Lecture
10	4	Factors Involved in Demand Forecasting	T1	Lecture
11	7	Methods of Forecasting a product	T1	Lecture
12	3	Criteria for a Good Forecasting Product	T1	Lecture
	4	<b>UNIVERSITY QUESTIONS</b>	<b>PDF</b>	<b>Discussion</b>
	2	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>PPT</b>
	1	<b>TEST</b>		<b>Slip Test</b>
<b>UNIT-4</b>				
13	3	Pricing and Objectives of Pricing	R1	Lecture
14	5	Pricing Methods	T1	Lecture
15	3	Life Cycle of Pricing	T1	Lecture
16	3	Pioneer Pricing	T1	Lecture
	3	<b>UNIVERSITY QUESTIONS</b>	<b>PDF</b>	<b>Discussion</b>
	2	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>PPT</b>
	1	<b>TEST</b>	<b>Online</b>	<b>Slip Test</b>
<b>UNIT-5</b>				
17	3	Profit Planning and Control	R1	Lecture
18	4	Break Even Analysis	T1	Lecture
19	8	Methods of Profit Budget	T1	Lecture
	4	<b>UNIVERSITY QUESTIONS</b>	<b>PDF</b>	<b>Discussion</b>
	2	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>PPT</b>
	1	<b>TEST</b>		<b>Slip Test</b>



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## LESSON PLAN

<b>PROGRAMME: I B.COM</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> Sem., 2021-2022</b>
<b>COURSE: MARKETING</b>	<b>COURSE CODE: CCRJC11</b>
<b>FACULTY 'S NAME: MISS P.MUTHUPANDIYAMMAL MRS S.MOHANA MRS L. AISHA BEGAM</b>	<b>TOTAL HOURS 60</b>

## **SYLLABUS**

### **Objectives:**

a) To comprehend the recent trend marketing product life cycle product modification, product diversification.

b) Explain the channel of distribution and advertising.

### **COURSE OUTCOME:**

CO1: Spell out the cognitive of marketing and marketing mix, and its recent Dynamics

CO2: Highlight the process of evolution product, its lifecycle, and the elements of policy development of a product and apply the same in business/industry

CO3: Identify and apply different methods of pricing, in different types of businesses

CO4: Explain the kinds of channel members, and the influencers informing

CO5: Communicate the potent on promotional tools, and their adaptation

### **UNIT I**

Marketing–Definition–Nature–Scope–Functions–Importance Role of Marketing  
Approaches to the Study of Marketing–Marketing concept–Recent innovations in Modern Marketing.

### **UNIT II**

Product–Meaning–Classification–Planning–Modification–Diversification–Elimination  
–New product development.

### **UNIT III**

Pricing–Meaning–objectives–Factors influencing price determination Methods  
of price determination–Cost oriented pricing–Demand oriented pricing–Competitive pricing–  
New product pricing–Product line pricing– Geographical pricing–Psychological pricing–Price  
discounts.

### **UNIT IV**

Channels of distribution –Channel functions–Factors to be considered in channels



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election–retailing, wholesaling, direct marketing and online marketing.

## UNITY

Advertising–Objectives–Types–Benefits–Criticism against advertising–Media selection.

## TEXT BOOK

R.S.N.Pillai and Bagavathi publication S. Chand Higher Academy

## REFERENCE BOOK:

1. Marketing Management–C.P.Gupta and N.Rajan Nair publication Sultan chand & sons
2. Marketing Dr. Natarajan publication Margham
3. S.A Sherlekar R.Krishnamoorthy publication Himalaya Publication House

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Marketing– Meaning Definition	T1	Lecture mode
2	2	Nature and Scope	T1&R1	Lecture mode
3	1	Functions Importance	T1	PPT
4	2	Role of Marketing	T2	PPT
5	2	Approaches to the Study of Marketing	T2	Group discussion
6	1	Marketing concept	T1&R1	Blackboard
7	2	Recent innovations in Modern Marketing	T2	Lecture mode
8	1	UNIVERSITY QUESTIONS		
9	1	TEST		
<b>UNIT-2</b>				
10	1	Product Meaning definition	T1	Lecture mode
11	1	Classification	T1	PPT
12	1	Planning	T2	Lecture mode
13	1	Modification	T3	PPT
14	1	Diversification	T1&R1	Lecture mode
15	1	Elimination	T1&R1	Group discussion
16	2	New product development	T2	Lecture mode
17	1	UNIVERSITY QUESTIONS		
18	1	TEST		
<b>UNIT-3</b>				
19	1	Pricing–Meaning	T1	Lecture mode
20	1	Objectives	T1	Blackboard
21	2	Factors influencing price determination	T2	Lecture mode
22	2	Methods of price determination	T1	PPT



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23	1	Cost oriented pricing	T2	Lecture mode
24	1	Demand oriented pricing	T2	Lecture mode
25	1	Competitive pricing	T3	Lecture mode
26	1	New product pricing	T3	PPT
27	1	Geographical pricing	T2	Group discussion
28	1	Psychological pricing	T1	Group discussion
29	1	Price discounts	T1	Group discussion
30	1	UNIVERSITY QUESTIONS		
31	1	TEST		
<b>UNIT-4</b>				
32	1	Channels of distribution	T1	Lecture mode
32	1	Channel functions	T1&R1	PPT
33	2	Factors to be considered in channel selection	T2	PPT
34	3	Retailing, wholesaling	T3	Lecture mode
35	2	Direct marketing and online	T2	Lecture mode
36	1	UNIVERSITY QUESTIONS		
37	1	TEST		
<b>UNIT-5</b>				
40	1	Advertising	T1&R1	PPT
41	2	Types	T2	PPT
42	1	Benefits	T1	Blackboard
43	2	Criticism against advertising	T3	Lecture mode
44	2	Media selection.	T1	Lecture mode
45	1	UNIVERSITY QUESTIONS		
46	1	TEST		

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**LESSON PLAN**

<b>PROGRAMME: I B.COM &amp; B.COM (PA)</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> Sem.,2021-22</b>
<b>COURSE: வணிகக்கடிதத் தொடர்புகள்</b>	<b>COURSE CODE: UVTJL11</b>
<b>FACULTY 'S NAME: S. THULASI MS. P. MUTHUPANDIYAMMAL MRS. DANALAKSHMI.N</b>	<b>TOTAL HOURS 60</b>

**SYLLABUS**

**COURS OBJECTIVE:**

இப்பாட பகுதியில் வணிகத்திற்கு தேவையான கடிதத் தொடர்புகளை எழுதுவது , கையழுதுவது குறித்து அடிப்படை புரிதலை □□□□□□□□□□□□

**COURSE OUTCOME:**

**UNIT 1**

இப்பகுதியில் , வணிகத்திற்கு தேவையான அடிப்படை கூறுகள் , நேரடி மற்றும் மறைமுக வணிக தொடர்பு பின்பு அதன் தடைகளை பற்றி அறிந்து கொண்டனர்.

**UNIT 2**

இப்பகுதியில் வணிக கடிதத்தின் கோட்பாடுகள், அதன் கட்டமைப்பு மற்றும் மின்னஞ்சல் உருவாக்கம் அதன் பயன்பாடுகளை அறிந்துகொண்டனர்

**UNIT 3**

இப்பகுதியில் வணிகத்திற்கு தேவையான விசாரணை மற்றும் விற்பனை கடிதங்களை எழுதுவது மற்றும் புகார் ,காப்பீட்டு கடிதங்கள் எழுதுவதை அறிந்து கொண்டனர் .

**UNIT 4**

இப்பகுதியில் பணிதொடர்பான கடிதம், பணிவேண்டி விண்ணப்ப கடிதம் மற்றும் பணி நியமன கடிதம் எழுதுவதை கற்றுக்கொண்டனர்

**UNIT 5**

இப்பகுதியில் அறிக்கை பற்றின விவரம் ,பொருள் ,பணிகள் மற்றும் வகைகளை கற்றுக்கொண்டனர்



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**COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22**

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	வணிக கடித தொடர்பு பொருள், இலக்கணம்	T1	LECTUER METHOD
2	2	முக்கியத்துவம் , பணிகள் , வணிகத்தொடர்பு வழிமுறைகள்	T1	LECTUER METHOD
3	2	ஊடகங்கள் நேரடி மற்றும் மறைமுக வணிகத்தொடர்பு	T1	LECTUER METHOD
4	1	வணிக தொடர்பிற்கான தடைகள்	T1	LECTUER METHOD
5	1	வணிகத்தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனஇங்கள்	T1	PPT
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
6	2	வணிக கடித போக்குவரத்து கோட்பாடுகள்	T1	LECTUER METHOD
7	2	வடிவமைப்பு கட்டமைப்பு திட்டமிடுதல்	T1	LECTUER METHOD
8	2	மின் அஞ்சல் வகைகள் , பயன்பாடுகள், மின் அஞ்சல் உருவாக்கம்	T1	LECTUER METHOD
9	2	மின் அஞ்சலின் பாதுகாப்பு	T1	LECTUER METHOD
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
10	2	வணிக விசாரணை கடிதங்கள் , ஆணையுறு கடிதம் ,விற்பனை கடிதம்	T1	LECTUER METHOD
11	2	புகார் மற்றும் சரிக்கட்டுதல் கடிதம்	T1	LECTUER METHOD



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		,வசூல் கடிதம்		
12	1	வங்கி கடிதம், மற்றும் முகமை கடிதம்	T1	LECTUER METHOD
13	1	முகமைக்கு விண்ணப்பித்தல் ,முகவர் நியமன கடிதம்	T1	LECTUER METHOD
14	1	காப்பீட்டு கடிதங்கள் மற்றும் அதன் வகைகள்	T1	LECTUER METHOD
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
15	2	பணி தொடர்பான போக்குவரத்து ,பணிவேண்டி விண்ணப்பம் எழுதுதல்	T1	LECTUER METHOD
16	1	அதன் கட்டமைப்பு , சுய அறிமுக படிவம்,எழுதுதல்	T1	LECTUER METHOD
17	2	பணி நியமன கடிதம் எழுதுதல்	T1	LECTUER METHOD
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
18	2	அறிக்கை என்பதன் பொருள், முக்கியத்துவம் ,	T1	LECTUER METHOD
19	2	அதன் வகைகள், அடிப்படை கூறுகள், பொருள் அடக்கம்	T1	LECTUER METHOD
20	2	ஆண்டுஅறிக்கை, சந்தை அறிக்கை, என்பதன் பொருள்	T1	LECTUER METHOD
21	2	அறிக்கையின் பண்புகள், மற்றும் பணிகள்	T1	LECTUER METHOD
22	2	அறிக்கையின் கட்டமைப்பு,	T1	LECTUER METHOD
		UNIVERSITY QUESTIONS		
		ICT CLASS		





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		TEST		

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Sign of Dean Academics	

## LESSON PLAN

<b>PROGRAMME: I B.COM (PA)</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> Sem.,2021-22</b>
<b>COURSE: ORGANISATION AND MANAGEMENT FUNDAMENTALS</b>	<b>COURSE CODE: CCPKC11</b>
<b>FACULTY 'S NAME: Dr. K. Kalaranjani</b>	<b>TOTAL HOURS 60</b>



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## SYLLABUS

### Course objective

- The course is designed to
- To help the students gain understanding of the functions and responsibilities of managers.
- To provide them tools and techniques to be used in the performance of the managerial job.
- To enable them to analyze and understand the environment of the organization.
- To help the students to develop cognizance of the importance of management principles.

### Course outcomes

On completion of the course the student will be able to

<b>CO1</b>	Understand the concepts related to Business.
<b>CO2</b>	Understand the forms of Business Organization.
<b>CO3</b>	Demonstrate the basic Principles of Management.
<b>CO4</b>	Understand the concepts of Organization.
<b>CO5</b>	Understand the concepts of Coordination & Control.

## ORGANISATION AND MANAGEMENT FUNDAMENTALS

### UNIT I

Nature and Scope of Business – Objectives – Characteristics – Difference between business and profession. Trade – Types of Trade – Difference between Trade and Commerce

### UNIT II

Forms of Business Organization – sole trader – Partnership firms – Joint stock Company – Co operative societies – Hindu Undivided Family. 135

### UNIT III

Management: Definition – Nature – Levels of Management – Principles of Management – Functions of Management. Planning: Definition – nature – importance – Steps – types – Decision making: Definition – Characteristics – Process.

### UNIT IV

Organization: Definition – Importance – Principles – Process – Types. Departmentation – Delegation – Decentralization. Direction: Definition – Characteristics – Importance – Principles.

### UNIT V

Co – ordination: Definition – Nature – Need – Principles – Techniques – Controlling: Definition – Nature



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– Process – Techniques.

## TEXT BOOKS

1. DinkarPagare, Principles of Management, Sultan Chand & Sons, 23 Daryaganj, NewDelhi, (fifth thoroughly Revised Edition 2013).
2. C.B Gupta, Business Organisation, Sultan Chand & Sons, 23 Daryaganj, New Delhi,(Thoroughly Revised Edition) (2008).

## REFERENCE BOOKS

1. P.C.Tripathi&P.N.Reddy, Principles of Management, Tata McGraw – Hill

PublishingCompany Ltd, 7 West Patel Nagar, New Delhi.(2008)

2. L.M.Prasad, Principles and Practice of Management, Sultan Chand & Sons, 23Daryaganj, New Delhi, edition

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Nature and Scope of Business	T1	Lecture mode
2	1	Objectives	T1&R1	Lecture mode
3	1	Characteristics	T1	PPT
4	1	. Difference between business and profession	T2	Lecture mode
5	1	Trade	T2	Lecture mode
6	1	Types of Trade	T1&R1	Blackboard
7	1	Difference between Trade and Commerce	T2	Group discussion
8	1	UNIVERSITY QUESTIONS		
9	1	TEST		
<b>UNIT-2</b>				
10	2	Forms of Business Organization sole trader	T1	Lecture mode
11	2	Partnership firms	T1	PPT
12	1	Joint stock Company	T2	Lecture mode
13	1	Co operative societies	T3	PPT



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14	1	Hindu Undivided Family.	T1&R1	Lecture mode
15	1	UNIVERSITY QUESTIONS	T1&R1	Group discussion
16	2	TEST	T2	Lecture mode
<b>UNIT-3</b>				
17	1	Management: Definition – Nature.	T1	Lecture mode
18	1	Levels of Management	T1	Blackboard
19	2	Principles of Management – Functions of Management	T2	Lecture mode
20	1	Planning: Definition – nature	T1	PPT
21	1	importance	T2	Lecture mode
22	2	Steps – types	T2	Lecture mode
23	1	Decision making: Definition	T3	Lecture mode
24	1	Characteristics	T3	PPT
25	2	Process.	T2	Group discussion
26	1	UNIVERSITY QUESTIONS		
27	1	TEST		
<b>UNIT-4</b>				
28	1	Organization: Definition – Importance –	T1	Lecture mode
29	1	Principles – Process – Types	T1&R1	PPT
30	2	Departmentation – Delegation – Decentralization.	T2	PPT
31	2	Direction: Definition – Characteristics	T3	Lecture mode
32	2	Importance – Principles.	T2	Lecture mode
33	1	UNIVERSITY QUESTIONS		
34	1	TEST		
<b>UNIT-5</b>				
35	1	Co – ordination: Definition – Nature –	T1&R1	PPT
36	2	Need – Principles – Techniques	T2	PPT
37	1	Controlling: Definition – Nature	T1	Blackboard
38	2	Process	T3	Lecture mode
39	2	Techniques.	T1	Lecture mode
40	1	UNIVERSITY QUESTIONS		
41	1	TEST		

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**DEPARTMENT OF COMMERCE**

**ODD SEMESTER 2021-2022**

**UG II YEAR**

**LESSON PLAN**



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<b>PROGRAMME: II B.COM</b>	<b>SEMESTER/ YEAR: 3<sup>th</sup> SEM ,2021- 22</b>
<b>COURSE: BANKING THEORY LAW AND PRACTICE</b>	<b>COURSE CODE: CCRJC31</b>
<b>FACULTY 'S NAME: ARTHY.N, MEENAROSHINLS, THULASIS</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

- Define banking operations and the relationship between banker and customer by banking regulations Act 1949
- Familiarize on the statutory provisions of Negotiable Instruments, paying and collecting banker.
- Solicit on principles of lending and modes of securing advances
- Expose to the 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.

### 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.



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## 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
2. Banking theory, Law and Practice – Gordon and Natarajan
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

## REFERENCE BOOK :

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

## COURSE PLAN- 3<sup>rd</sup> SEMESTER 2021- 22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	3	Introduction – Origin of banking – definition	T1	ICT CLASS
2	4	Banker and customer relationship –General and special – Types of deposits	T1	CHALK & TALK
3	2	Origin and growth of Commercial Banks,	T1	CHALK & TALK
4.	3	Reserve Bank of India and its functions	T1	CHALK & TALK
5.	4	Ratios – CRR – SLR – Repo rate – Reverse repo rate.	T1,T2	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				



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1	2	Cheque – Crossing	T1	CHALK & TALK
2	2	Endorsement	T1	CHALK & TALK
3.	3	Meaning – Definition..	T1	CHALK & TALK
4	2	Types – Rules		
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
1	3	Paying Banker – Duties – Statutory protection	T1,T2	CHALK & TALK
2	2	Payment –in- due- Course. Collecting Banker	T1	CHALK & TALK
3	3	Duties – Statutory protection.	T1	
4	4	holder-in-due – Course – Concept of negligence.	T1	
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
1	3	Bank lending – Principles of sound lending	T2	CHALK & TALK
2	3	Secured Vs Unsecured advances	T2	CHALK & TALK
3	3	Types of advances – Advances against various securities	T2	CHALK & TALK
4	4	. (Land & Building, Life Insurance Policies and Stock exchange securities)	T2	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
1	2	E-Banking –Meaning –Benefits	T4	CHALK & TALK
2	3	Internet Banking – Home Banking- Mobile Banking.	T4	PPT WITH PROJECTOR
3	3	Virtual Banking –E-Payments – ATM Card/Biometric Card,	T4	CHALK & TALK
4	2	Debit/Credit/Smart card, EFT,ECS (Credit / Debit	T4	





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		E.money – Electronic purse, Digital Cash.		
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: : II BCOM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> Sem., 2021-2022</b>
<b>COURSE: BUSINESS STATISTICS</b>	<b>COURSE CODE: CCRJC34</b>



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FACULTY'S NAME: Dr. C.Jestina  
jeyakumari, S.Mohana, Vinodhini V

TOTAL HOURS: 60

## SYLLABUS

### Course objective

The course is designed to

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

### Course outcomes

On completion of the course the student will be able to

### COURSE OUTCOME:

- CO1: Explain statistic in clear cut terms, recognize the types of data, and bring out the contours of sampling
- CO2: Critique on measures of central tendency and dispersion
- CO3: Analyze causal relationship between variables
- CO4: Formulate Regression Equations and estimate variables
- CO5: Prepare present trends, and make analysis of series of time

## BUSINESS STATISTICS

### UNIT I

Statistics – Meaning – Function – Importance – Limitation – Data collection – Sources – 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



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pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

## UNIT – IV

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

### TEXT BOOK

- |                       |   |                               |
|-----------------------|---|-------------------------------|
| 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 |

### REFERENCE BOOK

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

**NOTE:**The questions should be asked in the ratio of 60% for problems and 40% theory



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## COURSE PLAN- 3<sup>rd</sup> SEMESTER 2021-2022

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Statistics – Meaning – Function	T1	Lecture mode
2	2	Importance – Limitation – Data collection	T1	Lecture mode
3	1	Sources – Primary – Secondary – Tools of Data collection – Interview Schedule - Questionnaire - Census – Sampling	T1	Lecture mode
4	1	Classification	T1	Lecture mode
5	1	Presentation – Tabulation – Diagrammatic – Graphic.	T1	PPT
<b>UNIT-2</b>				
6	3	Arithmetic mean	T1	Black Board
7	2	Combined mean	T1	Black Board
8	1	Median – Mode	T1	Black Board
9	2	Geometric mean – Harmonic mean	T1	Black Board
10	1	Range – Quartile deviation	T1	Black Board
11	2	Mean deviation	T1	Black Board
12	4	Standard deviation	T1	Black Board
13	2	Combined standard deviation – Co-efficient of variation	T1	Black Board



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14	1	Skewness	T1	Black Board
15	1 2 2	Methods of studying skewness Karl Pearson's Co-efficient of skewness Bowley's co-efficient of skewness	T1	Black Board
16	1	Correlation	T1	Black Board
17	2 3 3 1	Methods of studying correlation Scatter diagram – Graphic method Karl pearson's Co-efficient of correlation Rank correlation Concurrent deviation method	T1	Black Board
<b>UNIT-4</b>				
18	1	Regression analysis	T1	Black Board
19	2	Regression line	T1	Black Board
20	2	Regression equations	T1	Black Board
21	3	Least square method	T1	Black Board
22	3	Deviations taken from actual mean	T1	Black Board
23	2	assumed mean method	T1	Black Board

<b>UNIT-5</b>				
24	1	Analysis of time series – components	T1	Lecture mode
25	2	Methods of determining trend Graphic – Semi – average	T1	Black Board
26	3	Moving average – Least square	T1	Black Board
27	2	Seasonal Variations – Method of simple average only	T1	Lecture mode, Black Board

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## LESSON PLAN

<b>PROGRAMME: II B.COM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> Sem., 2021-22</b>
<b>COURSE: FINANCIAL ACCOUNTING III</b>	<b>COURSE CODE: CCRJC33</b>
<b>FACULTY'S NAME: Ms. V. Gayathri, Mrs. L. Aisha Begum, Mrs. S. Mohana</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.

### 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 –



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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:**

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

### **Reference books:**

1. Financial Accounting III – Dr. Peermohamed, Dr. ShazuliIbrahim

## COURSE PLAN- 3<sup>rd</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Fire Insurance Claims	T1 & R1	LECTUREMODE
2	3	Loss of stock policy	T1	CHALK AND TALK
3	3	Loss of profit policy	T1 & R1	CHALK AND TALK
4	3	Application of average clause.	T1 & R1	CHALK AND TALK
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 & R1	CHALK AND TALK
8	2	Sublease.	T1 & R1	CHALK AND TALK
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 & R1	CHALK AND TALK
14	3	Self balancing system: Self balancing ledger	T1 & R1	CHALK AND TALK
15	2	Transfer from one ledger to another ledger	T1 & R1	CHALK AND TALK
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 & R1	CHALK AND TALK
20	3	Departmental accounts	T1 & R1	CHALK AND TALK
21	1	Allocation of expenses	T1 & R1	CHALK AND TALK
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 & R1	CHALK AND TALK
27	1	Cash price	T1 & R1	CHALK AND TALK
28	3	Accounting treatment in the books of Hire purchaser and Hire vendor	T1 & R1	CHALK AND TALK
29	1	Default and Installment purchase system : Theory only	T1 & R1	CHALK AND TALK
30	6	Revision for Exam with 5 years Question papers.		
31	1			

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<b>Sign of Dean Academics</b>	



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## LESSON PLAN

<b>PROGRAMME: : II B.COM</b>	<b>SEMESTER/ YEAR: 2021-22</b> 3 <sup>rd</sup> Semester
<b>COURSE:FUNDAMENTALS OF COMPUTER</b>	<b>COURSE CODE:CCRJS31</b>
<b>FACULTY 'S NAME:B.DHIVYA , N. ARTHY, V. GAYATHRI</b>	<b>TOTAL HOURS:20</b>

## SYLLABUS

### Objectives:

- The Primary Purpose of this Course is to Provide Students with a Comprehensive Knowledge in computer.
- To enable the students to learn the importance of computer in an effective way.

### COURSE OUTCOME:

- CO1: Introduction of computer.  
CO2: Application ,shorts used in word.  
CO3: To know how to redo,insert numbering.  
CO4: To learn Ms-excel, spread sheet.  
CO5: To learn power point.

### Unit I

Introduction-working with windows-opening-switching and closing

### Unit II

Applications-using shortcut bar, creating a word document-moving correcting and inserting text,editing and printing.

### Unit III

Undo and Redo features-spell checking- Inserting page numbers-Headers and footers-Using tables and graphics.

### Unit IV

Ms-excel-Spread sheet-functions-formatting text and numbers-creations-enhancing and printing a chart.

### Unit V

Power point- Basics-creating, presentations - Working with text - working with graphics - Animation-Slideshow.

### Text Book:

- Fundamentals of computers-V.Raja Raman-RHI

### Reference Book:

- Introduction to Information Technology- Pearson.



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## COURSE PLAN- 3<sup>rd</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Introduction- History of computer	T1	Lecture Mode
2	2	Windows-Introduction-characteristics of computer-problem solving using computer.	T1	CHALK AND TALK & VIDEO CLASS
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
1	1	Application-using shortcut bar	T1	Lecture Mode
2	2	Inserting and moving text in word document	T1	CHALK AND TALK & VIDEO CLASS
3	2	Editing and printing a document	T1	Lecture Mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-3</b>				
1	2	Undo and redo features- grammar check	T1	CHALK AND TALK & VIDEO CLASS
2	2	Spell checking	T1	Lecture Mode
3	1	Inserting page numbers - Headers footers		Lecture Mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
1	1	Ms excel-shortcuts	T1	CHALK AND TALK & VIDEO CLASS
2	2	Formatting text-numbers-insert chart, diagram	T1	Lecture Mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
1	2	MS- powerpoint	T1	ICT CLASS



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1	2	Enhancing and printing a chart.	T1	ICT CLASS
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: : II BCOM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> Sem, 2021-2022</b>
<b>COURSE: COST ACCOUNTING</b>	<b>COURSE CODE: CCRJC35</b>
<b>FACULTY'S NAME: Vinodhini V, S. Dhanalakshmi &amp; N. Arthy</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Course objective

#### The course is designed to

a) Students should be in a position to Recognize and apply appropriate theories, principles and concepts relevant to cost accounting. b) They apply appropriate judgment in selecting and presenting information using various methods relevant to cost accounting. c) Plan, design and execute practical activities using techniques and procedures appropriate to cost account d) Solve problems relevant to cost accounting system using ideas and techniques some of which are at the forefront of the discipline.

### Course outcomes

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

#### COURSE OUTCOME:

- CO1:** Relate costs, costing and cost accounting concepts, types, methods, and techniques as a branch Accounting, crisis crossing with financial and management accounting
- CO2:** Classify costs, and prepare cost sheet, tenders & quotations
- CO3:** Choose between, different methods of pricing issues in stores ledger account, based on the business Environmental factors, and compute optimum ordering quantity and levels of inventory.
- CO4:** Compute labour cost and turnover, idle time over time and deduce incentives under different Schemes
- CO5:** Differentiate between allocation and absorption of overheads and prepare relevant statements



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## COST ACCOUNTING

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

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

### BOOK FOR STUDY

1. Cost Accounting - R.S.N.Pillai and Bhagavathi
2. Cost Accounting - T.S. Reddy and Y.Hair Prasad Reddy
3. Advanced Cost Accounting -S.P.Jain&K.L.Narang ,
4. Cost accounting – Dr. S. Peer mohamed
5. Cost Accounting - S.P. Iyengar.

### BOOK FOR REFERENCE

1. Cost Accounting - S.N. Maheswari
2. Cost Accounting - Das Gupta
3. Cost Accounting - Nigam, Naranja&Seghal
4. Cost Accounting - B.K. Ghosh

**NOTE:** The questions should be asked in the ratio of 60% for problems and 40% theory.



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## COURSE PLAN-3<sup>rd</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Definition of Cost – Costing, Cost Accounting and Cost Accountancy	T4	Lecture mode
2	1	Scope and Objectives – Advantages and Limitations	T4	Lecture mode
3	1	Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting	T4	Lecture mode
4	1	Classification of Cost – Elements of Cost	T4	Lecture mode
5	4	Preparation of Cost sheet	T4	Black Board
<b>UNIT-2</b>				
6	1	Material Control	T4	Lecture mode
7	1	Purchase Procedure	T4	Lecture mode
8	1	ABC Analysis	T4	Lecture mode
9	2	Different Levels of Stock of Materials (Theory)	T4	PPT
10	3	Different Levels of Stock of Materials ( Practical)	T4	Black Board
11	1	EOQ (theory)	T4	PPT
	3	EOQ ( practical)	T4	Black Board
12	1	Perpetual Inventory System	T4	Lecture mode
13		Pricing of Material Issues:		
	2	FIFO	T4	Black Board
	4	LIFO	T4	Black Board
	2	Average Methods	T4	Black Board
14	1	Bin Card – Stores Ledger	T4	Lecture mode
15	4	Labor Turnover (Theory) Labor Turnover (practical)	T4	Lecture mode, Black Board
16	3	Methods of Remunerating Labor – Incentive Schemes	T4	Black Board



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UNIT-3				
17	1	<b>Overheads:</b> Meaning	T4	Lecture mode
18	1	Classification	T4	Lecture mode
19	4	Primary and Secondary Distribution of Overheads	T4	Lecture mode
20	3	Absorption of Overheads (Simple Problem)	T4	Black Board
UNIT-4				
21	5	Process Costing – Normal Loss, Abnormal Loss and Abnormal effectives – Process Accounts (Excluding Inter – Process Profit and Equivalent Production)- Simple Problems.	T4	Black Board
22	3	Operating costing	T4	Black Board
23	1	Joint Product and By – Product (Theory only).	T4	Lecture mode
UNIT-5				
24	1	<b>Cost Center :</b> Definition & Classification	T4	Lecture mode
25	1	<b>Profit Center :</b> Meaning – Purpose – Profit centre Vs Cost Centre <b>Cost unit:</b> Meaning & Examples	T4	Lecture mode
26	2	<b>Cost Control :</b> Meaning – Elements – Cost control Techniques. Cost Reductio : Meaning – Features – Fields covered – Merits – Tools & Techniques – Cost control Vs. Cost Reduction.	T4	Lecture mode
27	1	<b>Cost Audit :</b> Definition – Objectives – Advantages – Cost Audit Vs Financial Audit.	T4	Lecture mode





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## LESSON PLAN

<b>PROGRAMME: II BCOM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> Sem., 2021-22</b>
<b>COURSE: FUNDAMENTALS OF COMPANY LAW</b>	<b>COURSE CODE: CCRJC32</b>
<b>FACULTY'S NAME: ADV. ANU MUTHUKUMAR, T.SUSMA, V.VINOTHINI</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 objective

#### The course is designed to

1. To impart basic knowledge of the provisions of companies act 2013
2. To know about the formation of company
3. To Know about the content of company documentation
4. To impart knowledge on prospectus and shareholders
5. To occur information on company meeting

### Course outcomes

On completion of the course the student will be able to

CO	COURSE OUTCOME
CO1	Students will demonstrate strong conceptual knowledge of provisions of companies act 2013
CO2	Students will be able to work effectively in Formation of company



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<b>CO3</b>	Students will be able to prepare content of company documentation while incorporation.
<b>CO4</b>	Students will be able to prepare the prospectus and to work effectively with shareholders.

## FUNDAMENTALS OF COMPANY LAW

### UNIT I

Definition of a company – Characteristics of company – Company distinguished from partnership – Kinds of companies – Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT).

### UNIT II

Formation of company – Incorporation – Documents to be filled with registrar – Online filing of documents – Promoters – Their legal positions – Pre incorporation contracts – On line registration of company - Certificate of incorporation – Certificate of commencement of business.

### UNIT III

Memorandum of Association: Contents – Alteration of memorandum – Articles of Association – Contents – Alteration of Articles – Articles and Memorandum distinction.

### UNIT IV

Prospectus - Content – Statement in lieu of prospectus - Shareholder – How to become a member – Rights and liabilities of members – Register and Index of members.

### UNIT V

Meetings of company –Types of meeting – Notice –Quorum – Minutes – Proxies – Agenda – Chairman of the meeting – Resolution – Types of resolution.

### TEXT BOOKS :

1. Elements of Company Laws – N.D.Kapoor( Latest Edition)
2. Company Law – Kathiresan&Radha.V
3. Company Law – Avtar Singh
4. Company Law – Dr.M.R.Sreenivasan
5. Company Law as per companies Act 2013 – PMS Abdul Gaffor& S. Thothead

### REFERENCE BOOK :

1. Company Law – Bagrial (Ashok .K)
2. A student hand book on Company law and Practice – Dr.V.Balachandran &Dr. M. Govindarajan



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## COURSE PLAN- 3<sup>rd</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Company: Meaning and Definitions of Company	T3	VIRTUAL WITH PPT
2	2	Characteristics of company	T3	OFFLINE
3	1	Company distinguished from partnership	T3	VIRTUAL WITH PPT
4	2	Kinds of companies		VIRTUAL WITH PPT
5	2	Administration of Company Law including National Company Law Tribunal ( NCLT),	T3	VIRTUAL WITH PPT
6	1	National Company Law Appellate Tribunal ( NCLAT)		
<b>UNIT-2</b>				
7	2	Formation of company, Incorporation	T3	VIRTUAL WITH PPT
8	2	Documents to be filled with registrar – Online filing of documents	T3	VIRTUAL WITH PPT
9	1	Promoters , Their legal positions	T3	VIRTUAL WITH PPT
10	3	Pre incorporation contracts, On line registration of company	T3	VIRTUAL WITH PPT
11	3	Certificate of incorporation – Certificate of commencement of business.	T3	VIRTUAL WITH PPT



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UNIT-3				
12	2	Memorandum of Association: Contents	T3	VIRTUAL WITH PPT
13	1	Alteration of memorandum	T3	VIRTUAL WITH PPT
14	2	Articles of Association – Contents	T3	VIRTUAL WITH PPT
15	1	Alteration of Articles	T3	VIRTUAL WITH PPT
16	1	Articles and Memorandum distinction.	T3	VIRTUAL WITH PPT
UNIT-4				
17	1	Prospectus - Content	T3	VIRTUAL WITH PPT
18	1	Statement in lieu of prospectus	T3	VIRTUAL WITH PPT
19	2	Shareholder – How to become a member, Rights and liabilities of members	T3	VIRTUAL WITH PPT
20	1	Register and Index of members.	T3	VIRTUAL WITH PPT
UNIT-5				
21	3	Meetings of company –Types of meeting	T3	CHALK AND TALK
22	2	Notice –Quorum – Minutes	T3	CHALK AND TALK
23	2	Proxies – Agenda – Chairman of the meeting	T3	CHALK AND TALK
24	2	Resolution – Types of resolution	T3	CHALK AND TALK

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## DEPARTMENT OF COMMERCE

ODD SEMESTER 2021-2022

**UG III YEAR**

### LESSON PLAN

<b>PROGRAMME: : III B.COM</b>	<b>SEMESTER/ YEAR: 5<sup>th</sup> SEM , 2021-22</b>
<b>COURSE: FINANCIAL ACCOUNTING -V</b>	<b>COURSE CODE:CCRJC51</b>
<b>FACULTY 'S NAME: C.M.PRIYANKA, U.NAGARANI A.AKILA</b>	<b>TOTAL HOURS: 60</b>

### SYLLABUS

#### Objectives:

1. Explain the concept of shares and debentures as per companies' act 1956.
2. A few recent developments in government accounting are also discussed.
3. To help the students to understand the real stock market process are also discussed.

#### 4. COURSE OUTCOMES:

<b>CO1</b>	Students will be able to recognize the concept of issue of equity and preference shares. They will be able to compare the concept of forfeiture , reissue ,buyback,bonus and rights issue of shares.
<b>CO2</b>	Students will be able to implement the procedure for issue of Debenture. Also perform the different methods of Redemption of Debentures.
<b>CO3</b>	Able to describe the Final accounts of joint stock companies. They will also be able to explain the concept of Underwriting of shares and debentures.
<b>CO4</b>	Able to differentiate the methods of goodwill calculations and analyze valuation of shares.
<b>CO5</b>	Students will be able to differentiate the concept of Amalgamation, Absorption and Reconstruction of companies.



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## **UNIT I**

Issue of shares : Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

## **UNIT II**

Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures - Ex Interest and Cum- interest quotations (Purchase of own debentures as investment –cancellation of own debentures

## **UNIT III**

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting– Profit and Loss prior to Incorporation – Final accounts of joint Stock Company.

## **UNIT IV**

Valuation of goodwill - methods - Simple profit – Super profit – Capitalization of shares – methods – intrinsic value – Yield value – Fair value.

## **UNIT V**

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.

## **TEXT BOOK:**

1.CORPORATE ACCOUNTING – T.S.REDDY & DR. A.MURTHY

## **REFERENCE BOOK :**

- 1.Advanced accounting – S.P.Jain and K.L.Narang
- 2.Advanced accountancy – M.A.Arulanandam and K.S.Raman
- 3.Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari
- 4.Advanced accountancy – R.L. Gupta and Radhaswamy



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

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Issue of shares : Introduction	T1	Lecture mode
2	2	Accounting Procedures for issue of equity and preference shares at par, at discount and at premium	T1	Chalk and Talk
3	5	forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares	T1	Chalk and Talk
4	3	Redemption of Redeemable Preference Shares.	T1	Chalk and Talk
		SLIP TEST		
<b>UNIT-2</b>				
5	2	Issue of debentures- Accounting procedures for issue of Debentures.		Lecture mode
6	1	Debentures issued as collateral security.		Chalk and Talk
7	4	Redemption of debentures - Methods – Instalment – Lottery – Sinking fund - Purchase of own debentures		Chalk and Talk
8	3	Ex Interest and Cum- interest quotations (Purchase of own debentures as investment – cancellation of own debentures		Chalk and Talk
	1	SLIP TEST		
<b>UNIT-3</b>				
9	2	Underwriting of shares and debentures.	T1	Lecture mode
10	5	Marked and unmarked applications - Firm underwriting.	T1	Chalk and Talk
11	4	Profit and Loss prior to Incorporation	T1	Chalk and Talk
12	3	Final accounts of joint Stock Company.		Chalk and Talk
	1	SLIP TEST		
<b>UNIT-4</b>				
13	5	Valuation of goodwill - methods - Simple profit – Super profit .	T1	Lecture mode
14	4	Capitalization of shares – methods – intrinsic value – Yield value – Fair	T1	Chalk and Talk





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		value.		
	1	TEST		
<b>UNIT-5</b>				
15	7	Amalgamation and Absorption	T1	LECTURE MODE
16	5	Reconstruction (Internal and External) of joint stock companies.	T1	LECTURE MODE
	3	UNIVERSITY QUESTIONS		
	2	TEST		

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## LESSON PLAN

<b>PROGRAMME: III BCOM</b>	<b>SEMESTER/ YEAR: 5<sup>th</sup> Sem., 2021-22</b>
<b>COURSE: BUSINESS LAW</b>	<b>COURSE CODE: CCRJC52</b>
<b>FACULTY'S NAME: ADV. ANU MUTHUKUMAR, V.GAYATHRI, T.SUSMA</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.



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## UNIT III

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.



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## 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	T2& R4	LECTURE MODE
2	3	Essential elements of valid contract	T3& R4	LECTURE MODE
3	2	Valid, Void and Voidable contract.	T4& R4	CHALK AND TALK
4	2	Offer – Acceptance	T3 & R4	CHALK AND TALK
5	3	Communication and revocation of Offer and Acceptance.	T2& R4	LECTURE MODE
<b>UNIT-2</b>				
6	3	Consideration	T4& R4	LECTURE MODE
7	3	Free consent	T3& R4	LECTURE MODE
8	3	Capacity of parties	T2& R4	LECTURE MODE
9	1	Modes of discharge of contract	T4& R4	CHALK AND TALK
10	3	Breach	T3& R4	CHALK AND TALK
11	2	Remedies for Breach.	T2& R4	LECTURE MODE



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UNIT-3				
12	2	Sale of Goods Act , 1930——.: Features –	T2& R4	CHALK AND TALK
13	3	Contract of sale	T2& R4	LECTURE MODE
14	2	Conditions & warranties	T3& R4	LECTURE MODE
15	2	Transfer of Property and title to goods	T3& R4	LECTURE MODE
16	3	Rights & duties of Seller & buyer	T3& R4	LECTURE MODE
17	2	Rights of unpaid seller	T3& R4	LECTURE MODE
18	1	Contract of Indemnity & Guarantee	T3& R4	LECTURE MODE
19	2	Rights & Liabilities of Surety	T3& R4	LECTURE MODE
UNIT-4				
20	3	Cyber law and contract	T3& R4	ICT CLASS
21	3	Procedures for Digital signature	T3& R4	CHALK AND TALK
22	3	Safety mechanisms	T3& R4	CHALK AND TALK
23	3	Discussion of question paper		LECTURE MODE
UNIT-5				
24	2	Consumer Protection Act 1986 Definition ,Objectives	T3& R4	CHALK AND TALK
25	3	Consumer Protection councils	T3& R4	LECTURE MODE
26	2	consumer disputes	T3& R4	LECTURE MODE
27	2	Redressal forum	T3& R4	CHALK AND TALK
28	3	Reasons for slow growth of consumer movement in India	T3& R4	CHALK AND TALK
29	2	Suggestions for Strengthening	T3& R4	CHALK AND TALK



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## LESSON PLAN

<b>PROGRAMME: III B.COM</b>	<b>SEMESTER/ YEAR: 5<sup>th</sup> SEM. ,2021-22</b>
<b>COURSE: INCOME TAX LAW &amp; PRACTICE-I</b>	<b>COURSE CODE:CCRJC53</b>
<b>FACULTY 'S NAME: C.M.PRIYANKA U.NAGARANI A.AKILA</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.

### 4. 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.
<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.



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## 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 – Murthy & Reddy

### TEXT BOOKS

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 –V.P Gaur and D.B.Narang

### REFERENCE BOOKS :

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- 5<sup>TH</sup> SEMESTER 2021-22

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





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	1	ICT CLASS – EXEMPTED INCOMES		PPT
	1	MCQ TEST		
<b>UNIT-3</b>				
10	7	Computation of Taxable income	T1	Lecture mode
11	10	Income from salary	T1	Chalk and Talk
12	8	Income from House Property.	T1	Chalk and Talk
	1	SLIP TEST		
<b>UNIT-4</b>				
13	6	Profits and gains from Business or profession	T1	Lecture mode
14	2	Depreciation and other deductions.	T1	Chalk and Talk
	1	SLIP TEST		
<b>UNIT-5</b>				
15	5	Capital gains	T1	Chalk and Talk
16	5	Income from other sources.	T1	Chalk and Talk
	3	UNIVERSITY QUESTIONS		

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## LESSON PLAN

<b>PROGRAMME: III B.COM</b>	<b>SEMESTER/ YEAR: 5<sup>th</sup> sem. 2021-2022</b>
<b>COURSE: ENTREPRENEURSHIP DEVELOPMENT</b>	<b>COURSE CODE: CCRJC54</b>
<b>FACULTY 'S NAME: MRS. T. MUTHAMIL SELVI, MRS. S. THULASI, MRS. K.RAGA PRIYA</b>	<b>TOTAL HOURS : 60</b>

## SYLLABUS

### Objectives:

The course is designed to To orient the learner towards entrepreneurship as a career option and creative thinking and behavior.

### COURSE OUTCOME:

CO1: Explain the Qualities and types of good entrepreneur also the problems faced by the women entrepreneurs.

CO2: To Explain the economic and non-economics factors affecting entrepreneurship and phases of EDP

CO3: Discuss the various Institutions support the entrepreneurship development programme like DIC, SISI, SIDCO

CO4: Explain the meaning of project and project identification and preparation of project report.

CO5: Outline the technical feasibility, financial analysis and market analysis.

### UNIT I

Entrepreneur – Entrepreneurship – Meaning – Importance – Qualities – Functions of entrepreneurs – Types – Role of entrepreneurs in economic development – Women entrepreneurs – Growth – Problems.

### UNIT II

Factors Affecting Entrepreneurial Growth – Economic and Non- economic factors – Entrepreneurship Development Programs (EDP) Meaning Objectives – course contents Phases of EDPS.

### UNIT III

Institutional Support to Entrepreneurs – DIC – SISI - SIDCO - SIPCOT- NAYE – NIESBUS- EdII. Institutional Finance to Entrepreneurs – IFCI – IDBI –SFC – TIIC.

### UNIT IV

Project meaning – project identification – steps- project formulation stages of project formulation, Project Report – contents – preparation of project report.

### UNIT V



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Project appraisal – stages – Economic analysis – Technical feasibility – Financial analysis-  
Market analysis.

## TEXT BOOKS

1. Entrepreneurship Development –E.Gordon, K.Natarajan (Himalaya Publishing House)

## REFERENCE BOOK

1. Dynamic of entrepreneurial Development & Management – Vasant Desai
2. Entrepreneurship Development – L.Rengarajan.

## COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Entrepreneur – Entrepreneurship – Meaning	T1	Lecture Mode
2	1	Importance	T1	Lecture Mode
3	1	Qualities	T1	Lecture Mode
4	1	Functions of entrepreneurs	T1	Lecture Mode
5	1	Types	T1&R1	Chalk and Talk Lecture Mode
6	1	Role of entrepreneurs in economic development	T1	Chalk and Talk
7	2	Women entrepreneurs	T1&R2	Lecture Mode
8	1	Growth	T1	Lecture Mode
9	1	Problems	T1&R1	Lecture Mode
10	1	UNIVERSITY QUESTIONS		Discussion
11	1	ICT CLASS		
12	2	TEST		
<b>UNIT-2</b>				
13	1	Factors Affecting Entrepreneurial Growth	T1	Lecture Mode
14	1	Economic and Non- economic factors	T1	Lecture Mode
15	1	Entrepreneurship Development Programs (EDP) Meaning Objectives	T1	Lecture Mode
16	1	course contents Phases of EDPS	T1	Lecture Mode
17	1	UNIVERSITY QUESTIONS		Question Task
18	1	ICT CLASS		
19	2	TEST		
<b>UNIT-3</b>				
20	1	Institutional Support to Entrepreneurs	T1	Lecture Mode
21	1		T1	Chalk and Talk



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		DIC		
22	1	SISI	T1	Lecture Mode
23	1	SIDCO	T1	Lecture Mode
24	1	SIPCOT	T1&R1	Chalk and Talk
25	1	NAYE	T1	Lecture Mode
26	1	NIESBUS	T1	Lecture Mode
27	1	EdII	T1	Lecture Mode
28	2	Institutional Finance to Entrepreneurs	T1	Chalk and Talk Lecture Mode
29	2	IFCI, IDBI	T1	Lecture Mode
30	2	SFC ,TIIC	T1	Lecture Mode
31	1	UNIVERSITY QUESTIONS		Interaction
32	1	ICT CLASS		
33	1	TEST		
<b>UNIT-4</b>				
34	1	Project meaning	T1	Lecture Mode
35	1	project identification	T1	Lecture Mode
36	1	Steps	R2	Chalk and Talk Lecture Mode
37	1	project formulation	T1	Lecture Mode
38	2	stages of project formulation	T1	Lecture Mode
39	1	Project Report ,contents	T1	Lecture Mode
40	1	preparation of project report	T1&R1	Chalk and Talk Lecture Mode
41	1	UNIVERSITY QUESTIONS		
42	1	ICT CLASS		
43	1	TEST		
<b>UNIT-5</b>				
44	1	Project appraisal	T1	Lecture Mode
45	1	Stages	T1	Lecture Mode
46	1	Economic analysis	T1	Lecture Mode
47	1	Technical feasibility	T1	Lecture Mode
48	1	Financial analysis	T1&R1	Chalk and Talk Lecture Mode
49	1	Market analysis	T1	Lecture Mode
50	2	UNIVERSITY QUESTIONS		Discussion
51	1	ICT CLASS		
52	1	TEST		

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## LESSON PLAN

<b>PROGRAMME: III B.COM</b>	<b>SEMESTER/ YEAR:5<sup>th</sup> Sem.,2021-22</b>
<b>COURSE : EXPORT&amp;IMPORT PROCEDURES&amp;DOCUMENTATION</b>	<b>COURSE CODE: CCRJS51</b>
<b>FACULTY 'S NAME :</b> <b>Mrs. S. DHANALAKSHMI, Mrs. DIVYA,</b> <b>Ms.MUTHUPANDIYAMMAL</b>	<b>TOTAL HOURS:20</b>

### SYLLABUS

#### COURSE OBJECTIVE :

- To impart basic knowledge on Export and Import documentation and Procedures
- Learning the importance and procedural and documentation aspects of export import of goods and service
- The main objective of the course is to acquaint the student with the Export-Import policies & procedures

#### COURSE OUTCOME:

<b>COURSE CODE</b>	<b>COURSE OUTCOME</b>
CO1	Able to Expresses the meaning of export & import and its properties.To discussed about New EXIM policy
CO2	To discussed the Export Procedures about Receiving an order, Packing & marketing and shipping order
CO3	To discussed the Export documentation about Letter of credit and credit documentation
CO4	To discussed the Import Procedures about Indent houses , Obtaining import licenses and term used in mentioning prices
CO5	Students will be able to identify the Import documentation about Document for port & customs clearances and Finance documents

## EXPORT - IMPORT PROCEDURES AND DOCUMENTATION

### 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 -



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Shipping order – Customs formalities.

## UNIT III

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

## 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.

### Reference book:

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

### Text book:

1. International Marketing - R. Saravanan

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

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	<b>Export &amp; Import Policy:</b> Meaning, Definition	T1&R1	LECTURE MODE
2	1	New Export - Import policy	T1&R1	CHALK& TALK
3	1	Aims – Schemes	T1&R1	LECTURE MODE
4	2	Highlights	T1&R1	LECTURE MODE
5		UNIVERSITY QUESTIONS		
6		ICT CLASS		
7	1	TEST		
<b>UNIT-2</b>				
8	1	Export procedures & order	T1&R1	CHALK& TALK
10	1	Consignment	T1&R1	LECTURE MODE
11	1	Receiving an order	T1&R1	CHALK& TALK
12	1	Packing and Marketing	T1	LECTURE MODE
13	1	Shipping order – Customs formalities	T1	LECTURE MODE



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14		UNIVERSITY QUESTIONS		
15		ICT CLASS		
16	1	TEST		
<b>UNIT-3</b>				
17	2	Export documentation	T1&R1	CHALK& TALK
19	1	Letter of credit	T1&R1	LECTURE MODE
20	1	Credit documentation	T1&R1	LECTURE MODE
21	1	Insurance documents & other documents	T1	LECTURE MODE
25		UNIVERSITY QUESTIONS		
26		ICT CLASS		
27	1	TEST		
<b>UNIT-4</b>				
28	2	Import procedures	T1&R1	LECTURE MODE
29	1	Importing through Indent house	T1&R1	LECTURE MODE
30	1	Obtaining import licenses	T1	LECTURE MODE
31	1	Terms used in mentioning prices.	T1&R1	CHALK& TALK
32		UNIVERSITY QUESTIONS		
33		ICT CLASS		
34	1	TEST		
<b>UNIT-5</b>				
35	1	Import documentation	T1	LECTURE MODE
36	1	Documents for Port and Customs Clearances	T1&R1	CHALK& TALK
37	1	Insurance documents	T1	LECTURE MODE
38	1	Finance documents & other document	T1&R1	LECTURE MODE
39	2	UNIVERSITY QUESTION		
40		ICT CLASS		
41	1	TEST		

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## LESSON PLAN

<b>PROGRAMME: III B.SC (MATHEMATICS )</b>	<b>SEMESTER/ YEAR: 5<sup>th</sup> Sem., 2021-22</b>
<b>COURSE: BUSINESS ACCOUNTING</b>	<b>COURSE CODE: CCRJN51</b>
<b>FACULTY'S NAME: Ms. V. Gayathri,</b>	<b>TOTAL HOURS: 20</b>

## SYLLABUS

### OBJECTIVE:

On successful completion of the course the students will be able to understand the concepts of basic journal, Subsidiary books, Trail balances and Final Accounts how it apply in day to day life.

### COURSE OUTCOME:

**CO1:** Students can acquire the concept of Classification of accounts and accounting rules.

**CO2:** Students will able to understand basic journal entries and how it is using in firms

**CO3:** Identify the concepts of Subsidiary books and its types

**CO4:** Student will be able to get the know the concept of Trial balance and practical applications.

**CO5:** The students will be able to explore the concepts in final accounts

### UNIT I

Introduction – Book Keeping – Accountancy –Differences – Double Entry System – It's merits and Limitations – Differences between Single Entry and Double Entry System – Classification of Accounts – Rules – Users of Accounting information.

### UNIT II

Books of Prime Entry – Accounting Equation – Journal - Advantages – Ruling (Simple Problems)

### UNIT III

Subsidiary Books – Objectives – Advantages – Purchases Book – Sales Book – Returns Books – Cash Book – (Simple Problems) Difference between Trade Discount and Cash Discount.

### UNIT IV

Books of Final Entry – Ledgers – Advantages – Ruling – (Simple problems) – Trial Balance – Advantages – Difference between Trial Balance and Balance Sheet – Preparation of Trial Balance from





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given Ledger Balances.

## UNIT V

Final Accounts of Sole Trading Concerns – Adjustments: Outstanding Expenses – Prepaid Expenses – Closing Stock – Depreciation – Bad debts – (Simple Problems) – Cost of Goods Sold.

### **Text book:**

1. Financial Accounting I – Dr.S.A.N.Shazuli Ibrahim (Pass Publications)

### **Reference books:**

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

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

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Introduction – Book Keeping – Accountancy	T1	Lecture mode
2	1	Differences – Double Entry System – It's merits and Limitations	T1	Lecture mode
3	1	Differences between Single Entry and Double Entry System	T1	Lecture mode
4	1	Classification of Accounts	T1	Chalk and Talk
5	1	Rules – Users of Accounting information.	T1	Chalk and Talk
6	1	Exercise Sums Discussion	T1 & T2	



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S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-2</b>				
7	1	Books of Prime Entry	T1	Lecture mode
8	1	Accounting Equation	T1	Chalk and Talk
	2	Journal - Advantages – Ruling (Simple Problems)	T1	Chalk and Talk
9	1	Exercise Sums Discussion . Slip Test	T1 & T2	
<b>UNIT-3</b>				
10	1	Subsidiary Books – Objectives – Advantages —	T1	Lecture mode
11	2	Purchases Book – Sales Book	T1	Chalk and Talk
12	1	Returns Books	T1	Chalk and Talk
13	1	Cash Book – (Simple Problems)	T1	Chalk and Talk
15	1	Difference between Trade Discount and Cash Discount.	T1	Lecture mode
16	1	Exercise Sums Discussion	T1 & T2	



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S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-4</b>				
17	1	Books of Final Entry – Ledgers – Advantages – Ruling – (Simple problems)	T1	Lecture mode
18	1	Trial Balance – Advantages, Difference between Trial Balance and Balance Sheet	T1	Lecture mode
19	2	Preparation of Trial Balance from given Ledger Balances.	T1	Chalk and Talk
23	1	Exercise Sums Discussion	T1 & T2	
<b>UNIT-5</b>				
25	1	Final Accounts of Sole Trading Concerns	T1	Lecture mode
26	2	Adjustments : Outstanding Expenses – Prepaid Expenses	T1	Chalk and Talk
27	2	Closing Stock – Depreciation – Bad debts – (Simple Problems)	T1	Chalk and Talk
28	1	Cost of Goods Sold.	T1	Chalk and Talk
30	1	Exercise Sums Discussion	T1 & T2	

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## DEPARTMENT OF COMMERCE

ODD SEMESTER 2021-2022

**PG I YEAR**

### LESSON PLAN

<b>PROGRAMME: I M.COM</b>	<b>SEMESTER/ YEAR:1<sup>ST</sup> SEM,2021-22</b>
<b>COURSE: APPLIED COST ACCOUNTING</b>	<b>COURSE CODE: TMCJC14</b>
<b>FACULTY 'S NAME:MEENAROSHINI</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

### TEXT BOOK

1. V.K. Saxena, C.D. Vashist, Advanced Cost and Management Accounting, Sultan Chand & Sons, Delhi.
2. Robert S. Kaplan, Anthony A. Atkinson, Advanced Management Accounting

### REFERENCE BOOK

1. S.P.Jain & K.L.Narang, Advanced Cost Accounting, Kalyani Publications, Delhi.
2. Dr. S.N. Maheshwari, Advanced Cost Accounting, Himalaya Publishing House Pvt. Ltd., Mumbai.
3. T.S. Reddy & Y. Hari Prasad Reddy, Cost Accounting, Margham Publications, Chennai.



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## COURSE PLAN- 1<sup>st</sup>SEMESTER 2021-22

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	LECTURE MODE
2	2	Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting – Cost Objects	T1	LECTURE MODE
3	3	Cost centers and Cost units – Elements of Cost – Classification of costs.	T1	LECTURE MODE
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-2</b>				
4	3	Elements of Cost – Material Cost – Procurement of Materials –		LECTURE MODE
5	5	Inventory Management and Control - Inventory Accounting and Valuation – Physical Verification, treatment of losses – Scrap,		CHALK & TALK
6	5	spoilage, defectives and wastage. Employee Costs – Time keeping – Time booking and payroll		CHALK& TALK
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		
<b>UNIT-3</b>				
9	4	Cost Accounting Standards (Basic understanding only) (CAS 1 to CAS 23)	T1	LECTURE MODE CHALK & TALK



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		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-4</b>				
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	LECTURE MODE
11	5	Reconciliation of cost accounting records with financial accounts – Infrastructure, Educational, Healthcare and Port services.	T1	CHALK & TALK
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>UNIT-5</b>				
12	3	Methods of Costing: Job costing – Batch costing – Contract costing – Process costing – Normal and abnormal losses, equivalent production	T1	CHALK & TALK
13	4	Joint and By products – Operating costing or Service costing – Transport, Hotel and Hospital	T1	CHALK & TALK
			T1	
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME:</b> : I M.Com	<b>SEMESTER/ YEAR:</b> 1st Semester / 2021 – 2022
<b>COURSE:</b> Financial Markets & Services	<b>COURSE CODE:</b> TMCJC11
<b>FACULTY 'S NAME:</b> Mrs.Aisha Begum.L	<b>TOTAL HOURS:</b> 60

### Objectives:

- To help the students to gain Knowledge on Indian Financial System and Financial Services provided by different Financial Organisation.
- To make the students understand the **sustainability challenges on financial systems**, including capital management in private sector businesses and public sector policy formation.
- An understanding of how the current financial system can be rewired to **positively impact society** and enhance one's **long-term financial value**.

### COURSE OUTCOME:

**CO1:**Gain an understanding of the Financial System.

**CO2:**Compare and Analyse the different bills market in the Money Market

**CO3:**Gain an insight into the Share market and process of Initial Public Offering and understand the concept of Online trading of Shares

**CO4:**Develop an understanding in Merchant Banking and Mutual Funds

**CO5 :**To Compare and Understand the concept of Factoring and Forfeiting





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## SYLLABUS

### Unit-I

Financial System: Meaning, Structure, Components and Services – Its importance in the development of Economy.

### Unit-II

Money Market: Call Money Market – Treasury Bills market – Discount market – Government Securities market – Market for Commercial papers and Certificate of deposits – Global depository receipts.

### Unit-III

Share Market: New Issue Market – Initial Public offering – meaning, procedure and guidelines – Stock Exchange – Listing of Securities. Trading in Stock Exchanges – Depository system – meaning, functions and advantages – Depository system in India – E-Shares – On-line trading of shares.

### Unit-IV

Merchant Banking: Meaning, Functions and Services of Merchant Banks – Guidelines of SEBI. Mutual Funds – Meaning, importance and types – Guidelines – Mutual funds in India. Venture Capital – concept, features and importance – Guidelines, Indian Scenario.

### Unit-V

Factoring and Forfeiting – meaning, importance, advantages, limitations and comparison – Factoring in India. Securitisation of debts – meaning – workings and benefits – Securitisation vs Factoring – Securitisation in India. Depository system – meaning, functions and advantages – Depository system in India.

### Text Book:

T1 - E.Gordon, K.Natarajan, Financial Markets and Services, Himalaya Publishing House.

### Reference Books:

R1 - B.Santhanam, Financial Services (Indian Financial System)., Margham Publications.



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## COURSE PLAN- 1<sup>st</sup>SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>Unit 1</b>				
1	1	Financial System: Meaning, Structure	T1	PPT
2	3	Components and Services	T1	PPT
3	1	Financial system and its importance in the development of Economy.	R1	PPT
4		<b>UNIVERSITY QUESTIONS</b>		<b>Shared in Google Classroom</b>
5		<b>TEST</b>		<b>MCQ</b>
<b>UNIT-2</b>				
6	2	Money Market	T1	Lecture
7	1	Call Money Market	T1	Lecture
8	1	Treasury Bills Market	T1	Lecture
9	2	Discount Market	T1	PPT
10		<b>UNIVERSITY QUESTIONS</b>		<b>Handouts</b>
11		<b>TEST</b>		
<b>UNIT-3</b>				
12	3	New Issue Market- Meaning, Functions	T1	PPT
13	2	Methods of Floating New issue	T1	PPT
14	1	New Issues Procedure	T1	Lecture method
15	1	Sebi Guidelines	T1	Lecture method
16	2	Major Reforms	T1	<b>Chalk &amp; Talk</b>



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17	2	Stock Exchange- Functions	T1	<b>Chalk &amp; Talk</b>
18	2	Listing Of Securities	T1	Lecture method
19	2	Listing Procedure	T1	Lecture method
20	1	Kinds of Speculators	T1	<b>Chalk &amp; Talk</b>
21	1	Kinds of Brokers	<b>T1</b>	<b>Chalk &amp; Talk</b>
22	4	Depository System	T1	Lecture method
23	3	SEBI, Regulations Act,1996 Benefits & Drawbacks	T1	<b>Chalk &amp; Talk</b>
24		<b>ICT</b>		<b>PPT</b>
25		<b>UNIVERSITY QUESTIONS</b>		<b>Handouts</b>
26		<b>TEST</b>		<b>Written test</b>
	<b>UNIT-4</b>			
27	4	Merchant Banking – Meaning & Functions	T1	PPT
28	2	Services of Merchant Banks	T1	Lecture method
29	1	Guidelines of SEBI	T1	Lecture method
30	1	Scope of Merchant Banking in India	T1	Lecture method
31		<b>ICT CLASS</b>		PPT
32		<b>UNIVERSITY QUESTIONS</b>		<b>Shared in Google Classroom</b>
33		<b>TEST</b>		Written test
	<b>UNIT-5</b>			
34	1	Factoring- Concept	T1	Lecture method
35	1	Types of Factoring	R1	<b>Chalk &amp; Talk</b>
36	1	Benefits of Factoring	T1	<b>Chalk &amp; Talk</b>
37	1	Factoring in India	T1	Lecture
38	4	Forfaiting – Meaning &	T1	Lecture method



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		benefits, Drawbacks		
39	1	Factoring & Forfaiting	T1	Lecture method
40	1	Factoring in India	T1	Lecture method
41	4	Securitisation of debts	T1	PPT
42	1	Securitisation vs Factoring	T1	Lecture method
43	1	Advantages of Securitisation	T1	PPT
44	2	Securitisation & Banks	T1	Lecture method
45	1	Securitisation in India	T1	Lecture method
46	3	Mutual Funds	R1	PPT
47	1	Types of Mutual Funds	R1	PPT
48	2	Mutual Funds in India	R1	Lecture method
49	1	SEBI Regulations	R1	Lecture method
50	5	Venture Capital- Meaning, Features, Importance	R1	PPT
51	1	Guidelines	R1	Lecture method
52	1	Indian Scenario	R1	Lecture method
53		<b>ICT CLASS</b>		PPT
54		<b>TEST</b>		MCQ

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## LESSON PLAN

<b>PROGRAMME: I M.COM</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> Sem.,2021-22</b>
<b>COURSE: BANKING TECHNOLOGY</b>	<b>COURSE CODE: TMCJT11</b>
<b>FACULTY 'S NAME: MRS. T. MUTHAMIL SELVI</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Objectives:

The course is designed to

1. Get knowledge about the concepts of Network infrastructure for Banking Transactions.
2. Acquire knowledge towards Electronic Payment Systems and cyber securities for Electronic fund transactions.

### COURSE OUTCOME:

**CO1:** To get knowledge of basic concepts of core banking and technologies involved in it.

**CO2:** To expose various developments in the Banking Sector.

**CO3:** To accumulate knowledge towards different Electronic Fund Transaction system.

**CO4:** To cultivate impulsive foresight on new model networking and global developments in banking technologies.

**CO5:** To create awareness on maintenance of confidential data and safety mechanism given by cyber law for online Transactions.

### Unit – I

Banking Technology: Introduction - Evolution – Need for Bank computerization at Branch level, Regional/Zonal, Head office – LANs and WANs – Core Banking.

### Unit – II

Electronic Banking: Anytime Banking, Anywhere Banking, Home (Corporate & Personal) Banking, Mobile Banking, Internet Banking and Universal Banking. Electronic Payment System – ATM – Electro Magnetic Card – Credit Card, Debit Card, e-purse, e-cheque, e-token – Cheque Transaction System.



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## Unit – III

Electronic Fund Transfer: NEFT, SEFT, Bank Wire, Fed Wire, EETPOS – EFT system in India. Electronic clearing system: Debit clearing, Credit clearing – SWIFT – RTGS – Digital Signature – ECS in India.

## Unit – IV

Information Technology: Networking in Banks – I NET, NIC NET, INFI NET, Bank NET, RBI NET, DATA NET, Internet and E-mail – VSATs – Network Scenario in India – Impact of Information Technology on Banks – Global Developments in Banking Technology.

## Unit – V

Data Management and Privacy: Threats in computerized system – Control mechanism – Cyber laws and its implementations \_ Cyber Issues in Online Transactions.

### **BOOKS FOR STUDY:**

Banking Technology - A. Rama and A. Aruna Devi

### **BOOKS FOR REFERENCE:**

Modern Banking Technology- Firdos Temurasp Shroff

### **COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22**

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Banking Technology- Introduction	T1	Lecture mode
2	1	Evolution	T1	Lecture mode
3	1	Need for Bank computerization at Branch level,	T1&R1	Lecture mode
4	2	Regional/zonal , Head office	T1	Lecture mode
5	2	LANs and WANs	T1	Chalk and Talk Lecture Mode
6	2	Core banking	T1	Lecture mode
7	1	UNIVERSITY QUESTIONS		Discussion
8	1	ICT CLASS		
9	1	TEST		
<b>UNIT-2</b>				
10	1	Electronic Banking: Anytime Banking	T1	Lecture mode
11	1	Anywhere Banking, Home (Corporate & Personal) Banking	T1	Lecture mode



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12	1	Mobile Banking	T1	Lecture mode
13	1	Internet Banking	T1	Lecture mode
14	1	Universal Banking	T1	Lecture mode
15	1	Electronic Payment System, ATM	T1&R1	Chalk and Talk Lecture Mode
16	1	Electro Magnetic Card	T1	Lecture mode
17	1	Credit Card, DebitCard	T1	Chalk and Talk Lecture Mode
18	1	e-purse, e-cheque	R1	Lecture mode
19	1	e-token – Cheque Transaction System	R1	Lecture mode
20	1	UNIVERSITY QUESTIONS		Question Task
21	1	ICT CLASS		
22	1	TEST		
<b>UNIT-3</b>				
23	1	Electronic Fund Transfer: NEFT	T1	Lecture mode
24	2	SEFT, Bank Wire, Fed Wire	T1	Lecture mode
25	1	EETPOS – EFTsystem in India	T1	Lecture mode
26	1	Electronic clearing system	T1	Chalk and Talk Lecture Mode
27	1	Debit clearing	T1	Lecture mode
28	1	Credit clearing	T1	Lecture mode
29	1	SWIFT	T1	Lecture mode
30	1	RTGS	R1	Chalk and Talk Lecture Mode
31	1	Digital Signature	T1	Lecture mode
32	1	ECS in India	T1	Lecture mode
33	1	UNIVERSITY QUESTIONS		Discussion
34	1	ICT CLASS		
35	1	TEST		
<b>UNIT-4</b>				
36	1	Information Technology: Networking in Banks	T1	Lecture mode
37	1	I NET, NIC NET	R1	Chalk and Talk Lecture Mode
38	3	INFI NET, Bank NET, RBI NET, DATA NET	T1	Chalk and Talk Lecture Mode
39	2	Internet and E-mail , VSATs	T1	Lecture mode
40	1	Network Scenario in India – Impact of Information Technology on Banks	T1	Lecture mode
41	1	Global Developments in Banking Technology	T1	Lecture mode
42	1	UNIVERSITY QUESTIONS		Question Task
43	1	ICT CLASS		



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44	1	TEST		
<b>UNIT-5</b>				
45	1	Data Management and Privacy	T1	Lecture mode
46	2	Threats in computerized system	T1	Chalk and Talk Lecture Mode
47	1	Control mechanism	T1	Lecture mode
48	1	Cyber laws and its implementations	T1	Lecture mode
49	1	Cyber Issues in Online Transactions	T1	Lecture mode
50	1	UNIVERSITY QUESTIONS		Interaction
51	1	ICT CLASS		
52	1	TEST		

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## LESSON PLAN

<b>PROGRAMME: I M.COM</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> semester 2021-22</b>
<b>COURSE: Advanced Financial Accounting</b>	<b>COURSE CODE: TMCJC12</b>
<b>FACULTY'S NAME: Dr.N.MUTHUSELVI</b>	<b>TOTAL HOURS:60</b>

### Objectives:

- To comprehend the functions of business entities such as branches, royalties, and leases. The cooperative entity form is explained.
- A few recent developments in government accounting are also discussed. To comprehend the functions of business entities such as branches, royalties, and leases.
- The cooperative entity form is explained. A few recent developments in government accounting are also discussed.

### COURSE OUTCOME:

**CO1:** Students will be able to understand the concept of premium, claims and commission, Final Accounts as per IRDA Regulations.

**CO2:** Students will be able to identify different types of deposits, advances and other facilities extended to customers. They will also be able to prepare the schedules of profit and loss a/c and balance sheet.

**CO3:** Students will be able to identify different types of departmental and branch of accounts.

**CO4:** Students will be able to identify the admission, retirement and death of the partner.

**CO5:** Students will be able to identify the dissolution, amalgamation and insolvency of firm.

## SYLLABUS

### 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 – Preportions of accounts from incomplete records.



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## 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.

### Text Book:

1. Advanced Accounting – Reddy and Moorthy, 5th edition, 2013, VN Himalaya Publishing House

### Reference Books:

1. Shukla & Grewal, Advanced Accounts, 2008, S.Chand Publications, Delhi.

### COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Introduction of Accounting and Definition	T1	Lecture
2	1	Objective of Accounting	T1	Chalk & Talk
3	1	Accounting Concepts	T1	PPT
4	1	Accounting Conventions	T1	Lecture
5	1	Internal use of Accounting Information	T1	Chalk & Talk
6	1	Accounting Branches	R1	Chalk & Talk
7	1	Advantages of Accounting	R1	Chalk & Talk
8	1	Disadvantages of Accounting	T1	Lecture
	2	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	2	<b>ICT CLASS</b>		<b>PPT</b>
	1	<b>TEST</b>		<b>MCQ</b>
<b>UNIT-2</b>				
9	1	Introduction of Non-Profit Organisation	T1	Chalk & Talk
10	1	Non-Profit Organisation Format	T1	Chalk & Talk
11	4	Non-Profit Organisation Sums	T1	Chalk & Talk
	1	<b>UNIVERSITY QUESTIONS</b>		<b>Assignment</b>
	2	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>Video</b>
	2	<b>TEST</b>		<b>SUMS</b>



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UNIT-3				
12	1	Branch Accounting Introduction	R1	Lecture
13	1	Branch Accounting Format	T1	Chalk & Talk
14	4	Branch Accounting Sums	T1	Chalk & Talk
15	3	Department Accounting Introduction	T1	Lecture
16	1	Department Accounting Format	T1	Chalk & Talk
17	3	Department Accounting Sums	T1	Chalk & Talk
18	3	Hire Purchase	T1	Chalk & Talk
		<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	2	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>Video</b>
	1	<b>TEST</b>		<b>Slip Test</b>
UNIT-4				
19	1	Admission of the Partner Introduction	R1	Lecture
20	1	Admission of the Partner Format	T1	Chalk & Talk
21	3	Admission of the Partner sums	T1	Chalk & Talk
22	3	Retirement of the Partner	T1	Chalk & Talk
23	3	Death of Partner	T1	Chalk & Talk
	2	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	1	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>Video</b>
		<b>TEST</b>		<b>SUMS</b>
UNIT-5				
24	1	Dissolution of Firm Introduction	R1	Lecture
25	1	Dissolution of Firm Format	T1	Chalk & Talk
26	4	Dissolution of Firm Sums	T1	Chalk & Talk
27	1	Insolvency of Firm Introduction	R1	Lecture
28	1	Insolvency of Firm Format	T1	Chalk & Talk
29	3	Insolvency of Firm Sums	T1	Chalk & Talk
30	1	Amalgamation of Firm Introduction	T1	Lecture
31	1	Amalgamation of Firm Format	T1	Chalk & Talk
32	4	Amalgamation of Firm Sums	T1	Chalk & Talk
	4	<b>UNIVERSITY QUESTIONS</b>	<b>Printout</b>	Chalk & Talk
	1	<b>ICT CLASS</b>	<b>ONLINE</b>	<b>Video</b>
	1	<b>TEST</b>		<b>Slip Test</b>

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## LESSON PLAN

<b>PROGRAMME: I M.COM</b>	<b>SEMESTER/ YEAR: 1<sup>st</sup> semester 2021-22</b>
<b>COURSE: Auditing and Assurance</b>	<b>COURSE CODE: TMCJC13</b>
<b>FACULTY'S NAME: V. Gunasundari</b>	<b>TOTAL HOURS:60</b>

### **Objectives:**

- The major objective of the courses is to be prepare student to understand the nature and objectives of an audit and make them appropriate the general auditing practice.
- Explain the importance of auditing in reducing information risk and explain how this can be reduced.
- Describe assurance services under distinguish audit services from Assurance services.

### **Course outcomes**

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

<b>CO</b>	<b>COURSE OUTCOME</b>
<b>CO1</b>	Students will be able to understand the concept ,types end up methods of all auditing
<b>CO2</b>	Acquired the knowledge about audit programme ,audit notes ,audit file, working paper, procedure of an audit
<b>CO3</b>	Acquired knowledge about vouching of cash and credit transactions .
<b>CO4</b>	Students will be able to understanding the verification And the valuation of assets and lliabilities
<b>CO5</b>	Comprehend the knowledge about appointment rights duties and responsibility .

## **AUDITING AND ASSURANCE**

### **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-



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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 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.

## Text Book:

1. B N Tanton, Practical Auditing, S.Chand, Delhi.
2. Dinkar Pagare, Principles & Practice of Auditing, Sultan Chand, Delhi.

## REFERENCE BOOK

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 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Audit – Basic Principles – Definition – Objects	T1 & R1	Lecture mode
2	1	Auditing and investigation –	T1 & R1	Lecture mode
3	1	Advantages of Audit	T1 & R1	Lecture mode
4	1	Qualities of an Auditor	T1 & R1	Lecture mode
5	1	Implications regarding detection of errors and frauds	T1 & R1	Lecture mode
6	1	Difference between accountancy	T1 & R1	Lecture mode
7	1	Various types of audit	T1 & R1	Lecture mode
8	1	An overview of Information System	T1 & R1	Lecture



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		Audit		
	2	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	2	<b>ICT CLASS</b>		<b>PPT</b>
	1	<b>TEST</b>		
<b>UNIT-2</b>				
9	1	Preparation before Audit – Audit Programme	T1 & R1	Lecture mode
10	1	Audit Notes – Audit Files- Working Papers	T1 & R1	Lecture mode
		Procedure for audit-Sampling design	T1 & R1	Lecture mode
		Need and Types	T1 & R1	Lecture mode
		Internal Control- Internal Audit – Internal Check	T1 & R1	Lecture mode
		Meaning, Definitions – Objectives	T1 & R1	Lecture mode
		Procedure for Internal Check- Advantages –	T1 & R1	Lecture mode
		Duties of an auditor in connection with internal check as regards different items.	T1 & R1	Lecture mode
	1	<b>UNIVERSITY QUESTIONS</b>		<b>Assignment</b>
	2	<b>ICT CLASS</b>		<b>Video</b>
	2	<b>TEST</b>		<b>SUMS</b>
<b>UNIT-3</b>				
12	1	Vouching: Meaning – Definitions – Importance	T1 & R1	Lecture
13	1	Duties of an auditor- vouching of receipts – General considerations-	T1 & R1	Chalk & Talk
14	2	Cash sales – Receipts from debtors	T1 & R1	Lecture mode
15	3	Other payments and expenditure of petty cash payments – Vouching of payments into and out of the bank	T1 & R1	Lecture mode
16	3	Vouching of cash and credit sales – Goods on Consignment	T1	Lecture mode
17	3	Sale on approval basis	T1	Chalk & Talk
18	2	Sale under hire purchase agreement – Sales ledger	T1	Lecture mode
	1	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	1	<b>ICT CLASS</b>		<b>Video</b>
	1	<b>TEST</b>		<b>Slip Test</b>
<b>UNIT-4</b>				
19	1	Verifications and valuation of assets and liabilities: Definitions —	R1	Lecture



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20	1	– Fixed assets – Investment – Inventories – Freehold and leasehold property – Loans bills receivable	T1 & R1	PPT
21	3	General principles– Sundry debtors – Plants and Machinery	T1 & R1	Lecture mode
22	3	Patents – Verification and Valuation of liabilities	T1 & R1	Lecture mode
23	3	Duties of an auditor – Audit report.- Assurance Standards	T1 & R1	Lecture mode
	2	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	1	<b>ICT CLASS</b>		<b>Video</b>
		<b>TEST</b>		
<b>UNIT-5</b>				
24	1	Liabilities of an Auditor	R1	Lecture
25	1	Liabilities for negligence	T1	Lecture mode
26	1	Liabilities for misfeasance	T1	Lecture mode
27	1	Criminal liability	R1	Lecture mode
28	1	Liability to third party	T1	Lecture mode
29	3	of auditors of detection of frauds	T1	Lecture mode
30	1	Role– Audit trail.	T1	Lecture
31	1	<b>UNIVERSITY QUESTIONS</b>		PPT
32	1	<b>ICT CLASS</b>		<b>Video</b>
	1	<b>TEST</b>		

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**ODD SEMESTER 2021-2022**

**PG II YEAR**

**LESSON PLAN**

<b>PROGRAMME: II M.COM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> SEM , 2021-22</b>
<b>COURSE: ADVANCED CORPORATE ACCOUNTING AND REPORTING</b>	<b>COURSE CODE: TMCJC31</b>
<b>FACULTY 'S NAME: A.AKILA U.NAGARANI</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 developments 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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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.

## REFERENCE BOOK :

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



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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	Chalk and talk
2	3	Corporate Reporting – Objectives – Disclosure.	T1	Chalk and talk
3	3	Requirements and Evaluation of Disclosure Practices in Financial Reporting.	T1	Chalk and talk
4	2	An overview of XBRL.	T1	Chalk and talk
	1	MCQ TEST		
<b>UNIT-2</b>				
5	6	Amalgamation – Absorption ——		Chalk and talk
6	2	Alternation of capital		Chalk and talk
7	3	Reconstruction of companies- internal and external		Chalk and talk
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	Chalk and talk
12	4	Preparation of Profit and Loss accounts – Balance Sheet (as per new format).	T1	Chalk and talk
	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	Chalk and talk
	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	Chalk and talk
18	4	Principles and Practices of Human Resource Accounting – Some case studies in India.	T1	Chalk and talk
	3	UNIVERSITY QUESTIONS		

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<b>PROGRAMME: II M.COM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> SEM,2021-22</b>
<b>COURSE: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT</b>	<b>COURSE CODE: TMCJC32</b>
<b>FACULTY 'S NAME: K.RAGHA PRIYA</b>	<b>TOTAL HOURS 60</b>

## SYLLABUS

### Objectives:

*The course is designed to*

- Managing Investment in primary market and secondary market
- Be knowledgeable on Fundamental analysis and technical analysis
- To acquaint the students in respect to the investment decision on options and futures
- Apply the concept of portfolio management for better investment
- Developing optimal Portfolio strategies, estimating risk- return tradeoff, evaluating investment performance and portfolio revision techniques.

### Course outcomes

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

<b>COS</b>	<b>COURSE OUTCOMES</b>
<b>CO1</b>	Analyse the structure of security Market in India and protect the investment of investor's.
<b>CO2</b>	Evaluates various approaches to security Analysis
<b>CO3</b>	Examine the various methods of security valuation
<b>CO4</b>	Empowering the students to risk profiling and analyse the theory of portfolio management
<b>CO5</b>	Process the various plans on portfolio management



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## Unit – I

Nature and Scope of Investment Management – Organisation and Structure of the Security Market in India – Primary Market – Secondary Market – Derivatives Market – Securities and Exchange Board of India – Investors Protection in the Primary and Secondary Market.

## Unit – II

Security Analysis – Fundamental, Technical and Random Walk. Return, Risk Analysis – Valuation Models of equity and bonds.

## Unit – III

Options and Futures – Valuation of options and futures.

## Unit – IV

Portfolio Management – Portfolio Risk and Return – Portfolio construction models – Markowitz model – The shape Index Model, Capital Asset Pricing Theory and Arbitrage Pricing Theory.

## Unit – V

Portfolio Management – Need and the process of evaluation, Portfolio Revision – The Formula Plans Rupee Cost Averaging – Constant Rupee Value – Constant Ratio and Variable Ratio Plans.

## REFERENCE BOOK:

1. Kevin, Security Analysis and Portfolio Management, PHI Learning, Delhi.
2. Fisher and Jordon, Security Analysis and Portfolio Management, 2008, Prentice Hall.
3. William F. Sharpe, Investment, 2005, Prentice Hall.
4. Jack Clark Francis, Management of Investment, Tata McGraw Hill, New Delhi.
5. Russell J. Fuller, Modern Investment and Security Analysis, 2007, Vikas Publications, New Delhi.
6. M. Renganathan and R. Madhumathi, Security Analysis and Portfolio Management, Third Edition, Pearson Publication, 2011.
7. Bhalla, V.K, Investment Management, S. Chand Publication, Delhi.
8. Avadhani, V.A, Investment and Security Markets in India, 2006, Himalaya Publishing House, Mumbai.
9. Gurusamy.S, Security Analysis and Portfolio Management, Vijay Nicole Imprints Pvt., Ltd., Chennai.

## TEXT BOOK:

1. Investment Management Dr.L.NATRAJAN(Margham Publication)



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## COURSE PLAN- 3<sup>rd</sup> SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Nature and Scope of Investment Management – Organisation and Structure of the Security Market in India	T1	Lecture mode
2	3	Primary Market – Secondary Market – Derivatives Market	T1	Lecture mode
3	5	Securities and Exchange Board of India – Investors Protection in the Primary and Secondary Market.	T1	Lecture mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>Unit-2</b>				
4	4	Security Analysis – Fundamental, Technical and Random Walk.	T1	Lecture mode
5	4	Return, Risk Analysis – Valuation Models of equity and bonds.	T1	Lecture mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>Unit-3</b>				
6	4	Options and Futures	T1	Lecture mode
7	4	Valuation of options and futures.	T1	Lecture mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>Unit-4</b>				
8	5	Portfolio Management – Portfolio Risk and Return	T1	Lecture mode
9	6	Portfolio construction models – Markowitz model	T1	Lecture mode
10	5	The shape Index Model	T1	Lecture mode
11	9	Capital Asset Pricing Theory and Arbitrage Pricing Theory	T1	Lecture mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		
<b>Unit-5</b>				



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12	5	Portfolio Management – Need and the process of evaluation, Portfolio Revision	T1	Lecture mode
13	4	The Formula Plans Rupee Cost Averaging – Constant Rupee Value – Constant Ratio and Variable Ratio Plans	T1	Lecture mode
		UNIVERSITY QUESTIONS		
		ICT CLASS		
		TEST		

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## LESSON PLAN

<b>PROGRAMME: II – M.COM</b>	<b>SEMESTER/ YEAR: 3<sup>rd</sup> Sem. / 2021-22</b>
<b>COURSE: Applied Direct Taxation And E-Filing</b>	<b>COURSE CODE: TMCJT31</b>
<b>FACULTY'S NAME: Dr.N.Muthuselvi</b>	<b>TOTAL HOURS: 60</b>

### Objectives:

- d) 1. To help the students to understand the various deductions under Chap VI-A of the Income tax act, 1961.
- e) To make the students determine the net total taxable income of an assessee after reducing the deductions from the gross total income earned from all or either of the five heads of income and also to compute tax based on slab rates.

### COURSE OUTCOME:

**CO1:** Students should be able to determine the residential status of an assessee and thus should be able to compute the taxable income of assessee with different residential status.

**CO2:** Students will be able to compute income from salaries, house property, business/profession, capital gains and income from other sources.

**CO3:** Students will be able to compute the clubbing, set off carry forward, deduction from total income.

**CO4:** Students will be able to compute the Advanced Tax, rates of tax deductions.

**CO5:** Students will be able to compute the income tax return and e-filing form procedure.

## SYLLABUS

### Unit – I

Income Tax Act, 1961 as amended- Definition of the following terms: Previous year, Assessment year, Person, Assessee, Income etc., - Residential status and incidence of Income tax for individuals, HUF, Firms, Companies, Body of individuals and Association of persons -Incomes exempted from income tax.

### Unit – II

Computation of taxable income under various heads with reference to individual





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assesseees, partnership form assesseees, HUF assesseees and company assesseees, Salaries, House property, Profits and gains of business or profession, Capital gains and other sources

## Unit – III

Clubbing of Income – Set off and carry forward of losses – Deductions from Gross Total Income.

## Unit – IV

Meaning of Advance Tax – Various instalments of Advance Tax – Simple problems on Advance Tax – Penalty for not adhering to Advance Tax provisions – Meaning of Tax Deducted at Sources – Rates of tax to be deducted at source for various payments by a business assessee – Penalty for not adhering to the Tax Deducted at Source Provisions.

## Unit – V

Types of assessments – Self assessment, beat judgment assessment, summary assessment etc., - Various authorities under the Income Tax Act – List of forms for various types of assesseees towards annual filing of Income Tax Return – e-filing procedure.

### Text Book:

1. T.S. Reddy & Y. Hari Prasad Reddy, Income Tax – Theory, Law and Practice, Margham Publications, Chennai.

### Reference Books:

1. Vinod Singhania. K, Direct Taxes Law and Practice, Taxman Publications Private Ltd., New Delhi. (Current assessment year)



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S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	1	Income Tax Act, 1961 Introduction	T1	Lecture
2	3	Income Tax Act 1961 terms	T1	PPT
	2	<b>UNIVERSITY QUESTIONS</b>		<b>Discussion</b>
	2	<b>ICT CLASS</b>		<b>PPT</b>
	1	<b>TEST</b>		<b>MCQ</b>
<b>UNIT-2</b>				
4	8	Income from SALARY	T1	Chalk & Talk
5	9	Income from House Property	R1	Chalk & Talk
6	8	Income from Capital Gain	R1	Chalk & Talk
7	7	Income from Profits and Gain	T1	Chalk & Talk
8	6	Income from Other Sources	T1	Chalk & Talk
	2	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	2	<b>ICT CLASS</b>		<b>Video</b>
	1	<b>TEST</b>		<b>Slip Test</b>
<b>UNIT-3</b>				
9	6	Clubbing of Income	T1	Chalk & Talk
10	7	Set – off Carry forward	T1	Chalk & Talk
11	3	Deductions	T1	PPT
	2	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	2	<b>ICT CLASS</b>	<b>Online</b>	<b>Video</b>
	1	<b>TEST</b>		<b>Slip Test</b>
<b>UNIT-4</b>				
12	3	Advance Tax		Print out
	2	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
		<b>ICT CLASS</b>		



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	1	TEST		MCQ
	<b>UNIT-5</b>			
13	6	Penalties and Projections	T1	Chalk & Talk
	4	UNIVERSITY QUESTIONS	PDF	Chalk & Talk
	2	ICT CLASS	Online	Video
	1	TEST		Slip Test

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<b>PROGRAMME: II M.COM</b>	<b>SEMESTER/ YEAR: 3rd Sem, 2021-22</b>
<b>COURSE: STRATEGIC &amp; HRM</b>	<b>COURSE CODE: TMCJC33</b>
<b>FACULTY'S NAME: T.SUSMA</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 S&HRM and its impact on business and commerce.

### Course objective

The course is designed to

To overview about the Strategic and Human Resource Management concepts.

To know about the functions of Manpower planning.

To get knowledge on how to recruitment and selection process.

To know about the Employee morale and job satisfaction.

Create knowledge on worker participation management.

Make the students to analyze performance appraisal and conflicts.

### Course outcomes

On completion of the course the student will be able to

CO1



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Students will be able to analyze the importance of Human Resource Management.

CO2

Students will be able to outline the functions in Manpower planning and their Personality.

CO3

Students will be able to prepare how to recruit the employees and then how to give training.

CO4

Students will be able to implement employee morale.

CO5

Students will be able to enforce various methods among Workers participation and in Trade union.

## **STRATEGIC AND HUMAN RESOURCE MANAGEMENT**

### **Unit – I**

Human Resource Management – Meaning – Definition – Characteristics – Need for HRM - HRM methods – HRM in Indian Industry – Suggestions to make HRM effective in Indian organizations.

### **Unit – II**

Manpower planning – Meaning – Definition – Objectives of Manpower planning composition of manpower forecasting – Executive Resource Planning – Meaning – Major elements in the process of Executive Resource Planning Development. Individual and Personality development – Theories of personality.

### **Unit – III**

Recruitment – Selection – Tests and Interviews – Placement and Inductions- Promotions and Transfers – Training.

### **Unit – IV**

Employee Morale – Meaning – Definition – Effects of Good and Poor morale – Relationship between morale and productivity. Job satisfaction – Meaning – Relationship between job satisfaction and productivity. Performance Appraisal.

### **Unit – V**

Workers participation Merits and demerits – Workers participation in management in India. Trade union meaning – Principles – Essentials of a successful trade union – Features and weakness of Trade



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union.

## **Unit – VI**

Conflict – Meaning – Stages – Causes of Inter Group Conflict – Consequences of Inter Group conflict. Performance appraisal – meaning – purposes – Factors affecting performance appraisal – methods.

## **REFERENCE BOOK**

- 1.P.C. Tripathi , Human Resource Management, Sultan Chand & Sons, Delhi.
- 2.M.N. Rudrabasavaraj , Dynamic Personnel Administration, Himalaya Publishing House, Mumbai.
- 3.K.Asathappa, Human Resource & Personnel Management, Tata McGraw-Hill, New Delhi.

## **TEXT BOOK**

- 1.C.B. Memoria, Personnel Management, Himalaya Publishing House, Mumbai.
- 2.Edwin Flippo, Personnel Management, McGraw-Hill, New Delhi.



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S No	HOURS	TOPIC	BOOK	TEACHING MODE
<b>UNIT-1</b>				
1	2	Introduction to HRM, Definition, Meaning	T1 & R1	Lecture mode
2	1	Characteristics of HRM, Need for HRM	T1 & R1	Lecture mode
3	2	HRM methods , HRM in Indian Industry	T1 & R1	Lecture mode
4	2	Suggestions to make HRM effective in Indian organizations.	T1 & R1	Lecture mode
	1	<b>UNIVERSITY QUESTIONS</b>		
	1	<b>ICT CLASS</b>		<b>Video</b>
<b>UNIT-2</b>				
5	3	Manpower planning, Meaning, Definition	T1 & R1	Lecture mode
6	2	Objectives of Manpower planning	T1 & R1	Lecture mode
7	4	Composition of manpower forecasting	T1 & R1	Lecture mode
8	2	Executive Resource Planning – Meaning	T1 & R1	Lecture mode
9	2	Major elements in the process of Executive Resource Planning Development		Lecture mode

<b>UNIT-3</b>				
10	1	Recruitment , Selection		Lecture mode
11	2	Tests and Interviews , Placement and Inductions	T1 & R1	Lecture mode
12	2	Promotions and Transfers Training	T1 & R1	Lecture mode
		<b>UNIVERSITY QUESTIONS</b>		
	1	<b>ICT CLASS</b>		<b>Video</b>
<b>UNIT-4</b>				



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13	1	Employee Morale , Meaning, Definition	T1 & R1	Lecture mode
14	3	Effects of Good and Poor morale, Relationship between morale and productivity	T1 & R1	Lecture mode
15	1	Job satisfaction ,Meaning, Relationship between job satisfaction and productivity	T1 & R1	Lecture mode
16	2	Performance Appraisal	T1 & R1	Lecture mode

UNIT-5				
17	1	Workers participation Merits and demerits	T1 & R1	Lecture mode
18	2	Workers participation in management in India	T1 & R1	Lecture mode
19	1	Trade union meaning, Principles	T1 & R1	Lecture mode
20	2	Essentials of a successful trade union F	T1 & R1	Lecture mode
21	2	Features and weakness of Trade union	T1 & R1	Lecture mode
	1	<b>UNIVERSITY QUESTIONS</b>		Chalk & Talk
	1	<b>ICT CLASS</b>		<b>Video</b>
UNIT-6				
22	1	Conflict, Meaning, Stages	T1 & R1	Lecture mode
23	1	Causes of Inter Group Conflict,	T1 & R1	Lecture mode
24	1	Consequences of Inter Group conflict	T1 & R1	Lecture mode
25	2	Performance appraisal, meaning, purposes	T1 & R1	Lecture mode
26	2	Factors affecting performance appraisal	T1 & R1	Lecture mode
27	1	Methods of Performance Appraisal	T1 & R1	Lecture mode





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	1	UNIVERSITY QUESTIONS		
		ICT CLASS		Video

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**DEPARTMENT OF COMMERCE**  
**I B.COM**  
**COURSE PLAN**  
**EVEN SEMESTER 2021 - 2022**



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**LESSON PLAN**

<b>PROGRAMME: I B.COM (A,B, C)</b>	<b>SEMESTER/ YEAR: 2<sup>nd</sup> SEM., 2021-22</b>
<b>COURSE: FINANCIAL ACCOUNTING-II</b>	<b>COURSE CODE: CCRJC22</b>
<b>FACULTY 'S NAME: K.RAGHA PRIYA T.MUTHAMIL SELVI B.DIVYA</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, proforma, 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

**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**



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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 (Margam publication)
2. Advanced accountancy – M.A.Arulanandam and K.S.Raman (Margam publication)

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

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>Unit –1</b>					
1	1	Consignment Accounts	T1	Lecture mode	26.1-26.2
2	1	Invoicing goods at cost price	T1	Chalk & Talk	26.10-26.11
3	2	Proforma invoice price	T1	Lecture mode	26.2-26.3
4	3	Valuation of unsold stock	T1	Lecture mode	26.25-26.26 (example)
5	3	Loss of Stock	T2	Chalk & Talk	26.36-26.38 (example)
6	2	Accounting treatment of – Normal Loss and Abnormal Loss	T1	Lecture mode	26.41-26.44 (example)
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>Unit –2</b>					
1	1	Joint Venture Accounts	T1	Lecture mode	27.1-27.2
2	3	Recording in individuals books	T2	Chalk & Talk	27.12-27.15
3	2	Recording in separate set of	T1	Lecture mode	27.16-27.26



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		books			(example)
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>Unit –3</b>					
1	3	Account Current	T1	Lecture mode	15.1
2	2	Methods of calculation of interest	T1	Lecture mode	15.2
3	3	Forward method	T1	Chalk & Talk	15.7-15.8 (example)
4	2	Red ink Interest	T2	Lecture method	15.6-15.7 (example)
5	1	Epoque method	T1	Block board	15.9-15.10 (example)
6	1	Periodic Balance Method Average due date	T1	Lecture mode	15.8-15.9 (example)
7	1	Calculation of due date based on holidays intervention	T2	Lecture mode	15.5-15.11 (example)
8	1	Interest calculation	T1	Lecture mode	15.5-15.11 (example)
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>Unit 4</b>					
1	2	Depreciation accounting	T1	Lecture mode	9.1
2	1	Depreciation	T2	Lecture mode	9.1
3	3	Concept – Causes – Need	T1	Lecture mode	9.1, 9.3
4	2	Basic factors –Methods	T1	Lecture mode	9.4, 9.7-9.8
5	3	Straight line	T1	Chalk & Talk	9.17-9.22 (example)
6	4	Written down Value	T1	Lecture mode	9.22-9.27 (example)
7	1	Annuity	T2	Lecture mode	9.37-9.38 (example)
8	2	Depreciation fund.	T1	Chalk & Talk	9.38-9.41 (example)
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>Unit 5</b>					
1	2	Accounts of Non – Trading	T1	Lecture mode	28.1-28.2





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		Concerns			
2	1	Accounting treatment	T1	Lecture mode	28.7-28.11
3	1	Receipts and Payments Account	T2	Lecture mode	28.22 (example)
4	2	Income and Expenditure Account	T1	Block board	28.22-28.26 (example)
5	3	Income and Expenditure Account is given and Receipt and Payments Account is required.	T1	Lecture mode	28.46-28.50 (example)
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			

<b>Sign of HOD:</b>	<b>Sign of Faculty:</b>
<b>Sign of Dean Academics:</b>	

**LESSON PLAN**

<b>PROGRAMME: I B.COM (A,B, C)</b>	<b>SEMESTER/ YEAR: 2<sup>nd</sup> Sem., 2021-22</b>
<b>COURSE:</b> காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்	<b>COURSE CODE: UVTJL21</b>
<b>FACULTY 'S NAME:</b> S. Thulasi , P.Muthupandiyammal, Mrs. Divya	<b>TOTAL HOURS: 45</b>

**OBJECTIVE:**

The course is designed to



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இந்தியாவில் காப்பீடு தொடங்கப்பட்ட தன்பின்னணி மற்றும் பல்வகைக்காப்பீடுகள். தற்போதய சட்டங்கள் குறித்து மாணவர்கள் அறிந்து கொள்ளுதல்.

**Course outcomes**

On completion of the course the student will be able to

CO	COURSE OUTCOME
CO1	இப்பகுதியில் காப்பீட்டின் பொருள், இலக்கணம் மற்றும் காப்பீட்டின் வகைகள் இந்திய ஆயுள்காப்பீடு கழகம் ஆகியவற்றை மாணவர்கள் அறிந்து கொண்டனர்.
CO2	இப்பகுதியில் ஆயுள்காப்பீட்டின் பயன்கள், வகைகள் மற்றும் முனை மம் செலுத்துதல் பற்றி அறிந்து கொண்டனர்
CO3	இப்பகுதியில் கடல் சார் காப்பீட்டின் பொருள், இலக்கணம், வகைகள் மற்றும் இழப்பீடு தொகை வழங்குதல் போன்றவை விவரிக்கப்பட்டன .
CO4	இப்பகுதியில் தீ காப்பீடு பொருள் வகைகள், ஒப்பந்தம் மற்றும் நிபந்தனைகள் விளக்கப்பட்டன
CO5	காப்பீடு முறைப்படுத்துதல் IRDA சட்டம், IRDA அதிகாரங்கள் மற்றும் நோக்கங்கள் மற்றும் காப்பீடு தனியார் மயமாக்குதல் முதலியன எடுத்துரைக்கப்பட்டது.

**காப்பீடு – கோட்பாடுகளும் நடைமுறைகளும்**

**myF- m**

fhg;gPL: nghUs; - ,yf;fzk; - njhlf;fg; gpd;dzp-ehl;Llikahf;fk;; - Nfhl;ghLfs;.Kf;fpa top \$Wfs; - gzpfs; - fhg;gPL;bd; Kf;fpaj;JtKk; gq;fspg;Gk; - fhg;gPL;bd; tiffs;.,ul;ilf; fhg;gPL- kW fhg;gPL - ,e;;jpa Mas; fhg;gPLf;fofk; njhlf;fk; - Nehf;fq;fs;.

**myF- M**

Mas;fhg;gPL: nghUs; - Nfhl;ghLfs; - MAs; fhg;gPL;Lgj;jpu tiffs; - MAs; fhg;gPLnra;tjw;fhdtopKiwfs; - Kidkk; nrYj;Jjy; - rYif-ehl;fs;.Gpujpepakdk;:xg;gilg;G-jtwpagj;jpuk; - ,og;Gf; fhg;gPL;Lj; njhiftoq;Fjy; - Kfth; mwpf;if - gj;jpuk; chpik ,og;G-gj;jpuk; chpikkPL;G-ruz; kjpg;G-fhg;gPL;Lg; gj;jpuq;fs; %yk; fld; ngWjy

**myF- ,**

fly; fhg;gPL : nghUs; - gphpTfs;; - fly;rh; fhg;gPL;bd; gj;jpu tiffs;.fly;rh; el;j;jpd; tiffs; - ,og;gPL;Lj; njhiftoq;Fjy.

**myF - <**

jPfhg;gPL : nghUs; - gy;tifahdfhg;gPL;Lg; gj;jpuq;fs; - xg;ge;jj;jpd; epge;jidfs; - ,og;gPL;Lj; njhiftoq;Fjy;

**myF- c**



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fhg;gPl;LKiwg;gLj;jy; kw;Wk; tsh;r;rpf;fhdmjpfhur; rl;lk; 1999mwpKfk; Nehf;fq;fs; - **IRDA**rl;l;j;pd;  
ruj;Jfs;>mjpfhuq;fs; kw;Wk; gzpfs;.fhg;gPljdpahh; kakhf;Fjy; - MjuTk; vjph;g;Gk; - jdpahh; kakhf;Fjy;pd;  
jw;Nghijaepiy

**TEXT BOOK:**

I. காப்பீடு

• முனைவர் S.பீாமுகமது  
முனைவர் S.A.N. ஷாஜீலி இப்ராஹிம்

காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - முனைவர் L.P. இராமலிங்கம்  
பேராசிரியர் T.S. ஜெயகருமார்  
முனைவர் M. செல்வகருமார்

**REFERENCE BOOK:**

காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு.சோ.சோ.மீனாட்சி சுந்தரம்  
முனைவர் மு.முத்துப்பாண்டி

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

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	1	fhg;gPl;ngHUs; - ,yf;fzk;	T2	LECTURE MODE	3,4
2	1	njhlf;fg; gpd;dzp-ehl;Llikahf;fk	T2	LECTURE MODE	1to 3
3	2	Nfhl;ghLfs;.Kf;fpa top \$Wfs; - gzpfs	T1 &T2	CHALK & TALK	2.5 – 2.17 & 2.20 - 2.23 & 12 - 14
4	2	fhg;gPl;bd; Kf;fpaj;JtKk; gq;fspg;Gk;	T2	LECTURE MODE	9 to 12
5	2	fhg;gPl;bd; tiffs	T2	CHALK & TALK	8
6	1	;,ul;ilf; fhg;gPl- kW fhg;Gpl	T1	LECTURE MODE	2.17 to 2.20



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7	1	,e;;jpaMas; fhg;gPLf;fofk; njhlf;fk; -Nehf;fq;fs;.	T1	CHALK & TALK	8.1 to 8.5
8		UNIVERSITY QUESTIONS			
9		ICT CLASS			
10	1	TEST			
<b>UNIT-2</b>					
11	1	Mas;fhg;gPL: nghUs; - Nfhl;ghLfs;	T1	LECTURE MODE	3.2 – 3.9
12	2	MAs; fhg;gPL;Lgj;jpu tiffs	T1	CHALK & TALK	4.1 to 4.20
13	2	MAs; fhg;gPLnra;tjw;fhdtopKiwfs; - Kidkk; nrYj;Jjy; - rYif–ehl;fs;	T1	CHALK & TALK	6.1 - 6.5 & 6.9 – 6.10
14	1	Gpujpepakdk; :xg;gilg;G– jtwpagj;jpuk;	T2	LECTURE MODE	3.8 to 3.9
15	2	,og;Gf; fhg;gPL;Lj; njhiftoq;Fjy; - Kfth; mwpf;if	T2	LECTURE MODE	99 and lecture note
16	1	gj;jpuk; chpik ,og;G–gj;jpuk; chpikkPL;G– ruz; kjpg;G	T1	LECTURE MODE	6.9 to 6.13
17	2	fhg;gPL;Lg; gj;jpuq;fs; %yk; fld; ngWjy	Lecture note	LECTURE MODE	
18		UNIVERSITY QUESTIONS			
19		ICT CLASS			
20	1	TEST			
<b>UNIT-3</b>					
21	1	fly; fhg;gPL : nghUs; - gphpTfs	T1	LECTURE MODE	9.1 to 9.9
22	2	fly;rh; fhg;gPL;bd; gj;jpu tiffs	T1	CHALK & TALK	9.17 to 9.21
23	2	fly;rh; el;l;j;jpd; tiffs;	T1	CHALK & TALK	9.21 to 9.25
24	1	,og;gPL;Lj; njhiftoq;Fjy	T1&T2	LECTURE MODE	9.25 to 9.27& 132 to 133
25		UNIVERSITY QUESTIONS			
26		ICT CLASS			
27	1	TEST			
<b>UNIT-4</b>					
28	1	jPfhg;gPL : nghUs;	T1	LECTURE MODE	10.1
29	2	gy;tifahdfhg;gPL;Lg; gj;jpuq;fs	T1	CHALK & TALK	10.5 to 10.13
30	2	xg;ge;j;jpd; epge;jidfs;	T1	LECTURE MODE	10.13 to 10.20
31	2	,og;gPL;Lj; njhiftoq;Fjy;.	T2	LECTURE MODE	143 to 145
32		UNIVERSITY QUESTIONS			
33		ICT CLASS			
34	1	TEST			
<b>UNIT-5</b>					
35	1	fhg;gPL;LKiwg;gLj;jy; kw;Wk; tsh;r;rpf;fhdmjpfhur; rl;lk; 1999mwpKfk;	T1	LECTURE MODE	11.01 to 11.02
36	2	Nehf;fq;fs;	T1 & T2	LECTURE MODE	11.03 to 11.04 & 177



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37	2	IRDArl;l;jpd; ruj;Jfs;>mjpfhuq;fs; kw;Wk; gzpfs;	T1	CHALK & TALK	11.04 to 11.06
38	1	fhg;gPLjdpahh; kakhf;Fjy	T2	LECTURE MODE	112 to 113
39	2	fhg;gPLjdpahh; kakhf;Fjy; - MjuTk; vjph;g;G	T2	LECTURE MODE	113 to 116
40	2	jdpahh; kakhf;Fjypd; jw;Nghijaepiy	T2	LECTURE MODE	116 to 118
	1	UNIVERSITY QUESTIONS			
		ICT CLASS			
	1	TEST			

Sign of HOD	Sign of Faculty
Sign of Dean Academics	

## LESSON PLAN

<b>PROGRAMME: I B.COM(A,B, C)</b>	<b>SEMESTER/ YEAR: II SEM., 2021-22</b>
<b>COURSE: ECONOMIC DEVELOPMENT OF INDIA</b>	<b>COURSE CODE:CCRJA11</b>
<b>FACULTY 'S NAME: MS. P. MUTHUPANDIYAMMAL MRS. K. RAGAPRIYA</b>	<b>TOTAL HOURS: 75</b>

## SYLLABUS

### Course objective

The course is designed to

- a) To comprehend the students with basic principles of economics.
- b) To enable the students to learn the importance of country's growth and development in an effective way.

### Course outcomes

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

CO1: Students will be able to identify the economic developmental issues in India

CO2: To equip the students with knowing the economic situations regards agricultural development.



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- CO3: Students will be able to identify the policies of industrial development of India.  
 CO4: Students will be able to identify the growth of public and private sector  
 CO5: Students will be able to identify the cause of poverty and its remedial measures.

## ECONOMIC DEVELOPMENT OF INDIA

### UNIT- I

Characteristics of Indian Economy – Mixed Economy – Capital Formation – Internal and External Sources – Factors Determining Capital Formation – Reasons for Low Capital Formation – Importance of Capital Formation.

### UNIT- II

Role of Agriculture in Indian Economy – Causes for Low Agricultural Productivity – Remedial Measures – Green Revolution – Nature – Effects.

### UNIT- III

Industrial Policy – New Industrial Policy, 1991 – Role of Small Scale Industries in Indian – Problems – Government Measures.

### UNIT- IV

Public Sector Undertakings – Objectives – Growth of Public Sector – Role of Public Sector in Indian Economy – Problems – Government Measures – Issues of Privatizations – Disinvestment - GST - Features - implementation of GST.

### UNIT- V

Poverty – Poverty Line – Vicious Circle of Poverty – Causes of Poverty – Poverty Alleviation Measures

### TEXTBOOK

1. Dr. N. Srinivasan Meenakshi Patippagam, Chennai.

### REFERENCEBOOK

1. Sankaran, Indian Economy, Margham Publications, Chennai, 2010.

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

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	2	Introduction of indian economy & characteristics of indian economy	T1	Lecture method	1 to 4
2	2	Introduction of mixed economy	T1 & R1	Lecture method	13 to 15 & 34.1 to 34.5
3	3	Mean by capital formation	T1	Lecture method	51 to 56
4	2	Internal and external sources of capital formation	T1	Lecture method	57 to 60



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5	3	Factors determining capital formation	R1	Lecture method	14.8 to 14.9
6	3	Reasons for low capital formation	T1	Chalk and talk	55 to 57
7	3	Importance of capital formation	T1	Lecture method	52 to 54
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-2</b>					
6	3	Role of agriculture in Indian economy	T1 & R1	Lecture method	73 to 75 & 18.1 to 18.3
7	3	Causes for low agriculture productivity	T1	Lecture method	75 to 79
8	2	Remedial measures and meaning of green revolution	T1	Chalk and talk	78 to 79
9	3	Green revolution Nature and effects of green revolution	T1	Lecture method	79 to 84
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-3</b>					
11	2	Introduction of Industrial policy	R1	Lecture method	33.1 to 33.3
12	3	New industrial policy 1991	T1 & R1	Lecture method	108 to 112 & 33.19 to 33.21
13	2	Role of small scale industries in Indian economy	T1	Chalk and talk	114 to 117
14	3	Problems of cottage and small scale industries	T1	Lecture method	117 to 118
15	3	Measures taken by the government	T1	Chalk and talk	119 to 120
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-4</b>					
16	1	Introduction of public sector undertaking	T1	Lecture method	132 to 134
17	2	Growth and performance of public sector	T1	Lecture method	134 to 136
18	3	Role of public sector	R1	Chalk and talk	34.5 to 34.6
19	2	Problems of public sector	R1	Lecture method	34.16 to 34.17
20	1	Remedial measures new policy	R1	Lecture method	34.18 to





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		of the government			34.19
21	3	Issue of privatization	T1	Chalk and talk	138 to 139
22	1	GST & Implementation of GST	R1	Lecture method	63.1 to 63.5
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-5</b>					
23	1	Poverty in india	R1	Lecture method	16.1 to 16.2
25	1	Vicious circle of poverty	T1	Lecture method	240 to 242
26	2	Causes of poverty	R1	Lecture method	16.8 to 16.11
27	2	Poverty alleviation measures	R1		16.4 to 16.8
		UNIVERSITY QUESTIONS		Discussion	
		ICT CLASS			
		TEST			

<b>Sign of HOD</b>	<b>Sign of Faculty</b>
<b>Sign of Dean Academics</b>	

## LESSON PLAN

<b>PROGRAMME: I B.COM (A,B, C)</b>	<b>SEMESTER/YEAR: 2<sup>nd</sup> Semester, 2021-22</b>
<b>COURSE: ENVIRONMENTAL STUDIES</b>	<b>COURSE CODE: UESJD21</b>
<b>FACULTY 'S NAME: Dr. N.Muthuselvi Mrs.L.AISHA BEGUM MRS. RAGAPRIYA</b>	<b>TOTAL HOURS: 30</b>

### Objectives:

- a) Explain the natural resources eco system and environment pollution.
- b) To comprehend the social issues.

### COURSE OUTCOME:

**CO1:** Explain the scope of environmental studies forest resources and deforestation.





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**CO2:** Gain knowledge about the ecosystem structure and function.

**CO3:** Comprehend on the values of biodiversity threats and conservation of biodiversity.

**CO4:** Analyze the air pollution water pollution soil pollution marine pollution and noise Pollution.

**CO5:** Highlight the disaster management.



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**SYLLABUS**

**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 CONCEPT**

Ecology : definition – Ecosystem : Definition – Structure and function – Energy flow – Food chain and food web – one example for an Ecosystem. Biogeochemical cycles – Nitrogen, Carbon, Phosphorus, Water.

**UNIT-III BIODIVERSITY AND INDIA**

Introduction – Definition-Values of Biodiversity – Treaties to Biodiversity – conservation of Biodiversity. Biodiversity of India – India as a mega diversity nation – biogeographical distribution – Hotspots of biodiversity Conservation Board and its Function.

**UNIT-IV POLLUTION AND GLOBAL ISSUES**

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

**UNIT-V**

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-Cyclones and Hurricanes-Precautions, Warnings, Rescue and Rehabilitation.

**TEXT & REFERENCE BOOK**

1. Mr. Murugesan, Environmental Studies.



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

SL. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Evaluation of earth	T1	Lecture Mode	1 to 2
2	1	Components of earth	T1	Lecture Mode	2 to 8
3	1	Renewable resources	T1	Lecture Mode	8 to 27
4	1	Non-renewable resources	T1	Lecture Mode	27 to 36
	1	<b>UNIVERSITY QUESTIONS</b>		<b>Discussion</b>	
	1	<b>ICT CLASS</b>		<b>PPT</b>	
	1	<b>TEST</b>		<b>MCQ</b>	
<b>UNIT-2</b>					
5	1	Ecology meaning	T1	Lecture Mode	37 to 38
6	1	Eco-system meaning	T1	Lecture Mode	38 to 40
7	1	Structure of ecosystem	T1	Lecture Mode	40 to 41
8	1	Functions of eco-system	T1	Lecture Mode	41
9	1	Energy flow in eco system	T1	Lecture Mode	42 to 43
10	1	Food chain	T1	Lecture Mode	43 to 44
11	1	Food web	T1	Lecture Mode	44 to 45
12	1	Biogeochemical definition	T1	Lecture Mode	47 to 48
13	1	Nitrogen cycle	T1	Lecture Mode	49 to 50
14	1	Carbon cycle	T1	Lecture Mode	50 to 51
15	1	Phosphorus cycle	T1	Lecture Mode	51
16	1	Water cycle	T1	Lecture Mode	51 to 52
	1	<b>UNIVERSITY QUESTIONS</b>		<b>Discussion</b>	
	1	<b>ICT CLASS</b>		<b>PPT</b>	
	1	<b>TEST</b>		Questions	
<b>UNIT-3</b>					
17	1	Biodiversity definition	T1	Lecture Mode	53
18	1	Types of bio diversity	T1	Lecture Mode	53 to 54
19	1	Values of biodiversity	T1	Lecture Mode	54 to 56
20	1	Threats of diversity	T1	Lecture Mode	57 to 60
21	1	Conservation of biodiversity	T1	Lecture Mode	60 to 62
22	1	Biodiversity in India	T1	Lecture Mode	62 to 63
23	1	Classification of bio diversity of India			63 to 68
	1	<b>UNIVERSITY QUESTIONS</b>		<b>Discussion</b>	
	1	<b>ICT CLASS</b>		<b>PPT</b>	
	1	<b>TEST</b>		<b>Slip Test</b>	
<b>UNIT-4</b>					
24	1	Pollution definition	T1	Lecture	69



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25	1	Air pollution	T1	Lecture Mode	69 to 76
26	1	Water pollution	T1	Lecture Mode	76 to 81
27	1	Soil pollution	T1	Lecture Mode	81 to 84
28	1	Marine pollution	T1	Lecture Mode	84 to 88
29	1	Noise pollution	T1	Lecture Mode	88 to 90
30	1	Thermal pollution	T1	Lecture Mode	90 to 92
31	1	Nuclear pollution	T1	Lecture Mode	92 to 95
32	1	Global warming	T1	Lecture Mode	95 to 98
33	1	Ozone layer	T1	Lecture Mode	98 to 100
	1	<b>UNIVERSITY QUESTIONS</b>		<b>Discussion</b>	
	1	<b>ICT CLASS</b>		<b>PPT</b>	
	1	<b>TEST</b>		<b>Slip Test</b>	
<b>UNIT-5</b>					
34	1	Sustainable development definition	T1	Lecture Mode	102 to 104
35	1	Sustainable agriculture	T1	Lecture Mode	104 to 106
36	1	Organic farming	T1	Lecture Mode	106 to 107
37	1	Irrigation	T1	Lecture Mode	107 to 108
38	1	Water harvesting	T1	Lecture Mode	108 to 109
39	1	Water recycling	T1	Lecture Mode	109 to 113
40	1	Cyber waste and management	T1	Lecture Mode	113 to 116
41	1	Disaster management meaning	T1	Lecture Mode	116
42	1	Flood and drought	T1	Lecture Mode	118 to 121
43	1	Earthquake and Tsunami	T1	Lecture Mode	121 to 125
44	1	Landslides and avalanches	T1	Lecture Mode	125 to 126
45	1	Cyclones and hurricane	T1	Lecture Mode	126 to 128
46	1	Road safety rules	T1	Lecture Mode	128 to 129
47	1	Traffic signal	T1	Lecture Mode	129 to 138
48	1	Road safety awareness programme	T1	Lecture Mode	138 to 140
49	1	Rules of colleges	T1	Lecture Mode	140 to 143
	1	<b>UNIVERSITY QUESTIONS</b>		<b>Discussion</b>	
	1	<b>ICT CLASS</b>		<b>PPT</b>	
	1	<b>TEST</b>		<b>Slip Test</b>	

<b>Sign of HOD:</b>	<b>Sign of Faculty:</b>
<b>Sign of Dean Academics:</b>	



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## LESSON PLAN

<b>PROGRAMME: I B.COM(A,B, C)</b>	<b>SEMESTER/ YEAR: 1<sup>ST</sup> Sem., 2021-22</b>
<b>COURSE: PRINCIPLES OF MANAGEMENT</b>	<b>COURSE CODE: CCRJC21</b>
<b>FACULTY 'S NAME: MISS P.MUTHUPANDIYAMMAL MRS.N.ARTHY MRS B.DHIVYA</b>	<b>TOTAL HOURS 60</b>

## SYLLABUS

### Course objective

- Explain the school of management planning and decision making
- To comprehend the staffing, direction and coordination

### COURSE OUTCOME

CO1: Explain the levels and school of management and theories of management.

CO2: Gain knowledge about the process of planning and decision making.

CO3: Highlight the recruitment selection process and training, leadership and communication, motivation.

CO4: Analyse the merits and demerits centralization and decentralized and delegation span of control and committee merits and drawbacks.

CO5 Comprehend on the need for coordination and nature and process of control.

### UNIT-I

Management: Meaning, Nature, Levels of Management-Functions-Administration Vs Management-Schools of Management thought-FW Taylor, Henry Fayol

### UNIT-II

Planning: Meaning-Importance-Process of Planning-Types of plans-Forecasting-Techniques of forecasting- Decision making-Importance and Process.

### UNIT III

Organisation Meaning-Importance-Principles of organization-Types of organisation-Centralisation and decentralization of authority-Merits and Demerits-Delegation-Barriers to delegation-span of control-Committee-Merits and drawbacks.



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## UNIT IV

Staffing and Direction: Recruitment: Meaning, Sources, Selection: Meaning– Procedure–Training: Meaning, methods, Direction, Leadership: Importance–Qualities of a good leader–Communication :Importance–Qualities of a good leader–Communication: Importance–Types–Barriers to Communication–Motivation :Importance.

## UNIT V

Co-ordination controlling: Need for co-ordination–Nature and process of control.

### TEXT BOOK

1. J. Jeyasankar: Principles of Management, Margham Publication, Chennai–17.

### REFERENCE BOOKS:

1. L.M.Prasad Principles and Practice of management sultan Publications
2. Principles of management–K.N.Natarajan K.P.Ganesan–Himalayas Publication

### COURSE PLAN- 1<sup>st</sup> SEMESTER 2021-22

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	1	Management: Meaning	T1	Lecture mode	1 to 1.2
2	2	Nature, Levels of Management	T1&R1	PPT	1.2 to 1.1.11
3	1	Functions	T1&R2	Chalk and talk	1.11 to 1.12
4	2	Administration Vs Management-Schools of Management	T1	Lecture mode	1.5
5	2	FW Taylor, Henry Fayol	T1&R1	Lecture mode	2.3 to 2.9
6	2	TEST	T1		
<b>UNIT-2</b>					
7	1	Planning: Meaning	T1	Lecture mode	3.1 to 3.2
8	2	Importance	T1&R2	Lecture mode	3.4 to 3.5
9	1	Process of planning	T2	PPT	3.7 to 3.9
10	1	Types of plans	T1&R2	Lecture mode	3.10 to 3.11
11	1	Forecasting Techniques of forecasting	T1&R2	Chalk and talk	3.11



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12	1	Decision making	T1	Chalk and talk	4.1
13	2	Importance and process	T1&R2	Lecture mode	4.7to4.8
14	1	UNIVERSITY QUESTIONS			
15	1	TEST			
<b>UNIT-3</b>					
16	1	Organisation: Meaning	R2	LECTURE MODE	67
17	1	Importance	R2	Chalk and talk	69 – 70
18	2	Principles of organization	T1	PPT	5.6 – 5.7
19	2	Types of organization	R2	Lecture mode	72 -71
20	1	Centralization and decentralization of authority	R2	Chalk and talk	92 – 95
21	1	Merits and Demerits	R2	Lecture mode	95 – 96
22	1	Delegation	R2	Lecture mode	83
23	3	Barriers to delegation	R2	Chalk and talk	88
24	2	Span of control–Committee	R2	Chalk and talk	99
25	1	Merits and drawbacks.	R2	Lecture mode	104-105
26	1	UNIVERSITY QUESTIONS			
27	1	TEST			
<b>UNIT-4</b>					
28	1	Staffing and Direction	T1	Lecture mode	8.1
29	1	Recruitment: Meaning, Sources,	T1	Chalk and talk	9.1to9.6
30	2	Selection: Meaning– Procedure	T 1&R 2	PPT	9.6to9.14
31	3	Training: Meaning, methods, Direction	T1	Lecture mode	10.1to10.9
32	3	Leadership: Importance Qualities of a good Leader– Communication: Importance Qualities of a good leader	T1&R1	PPT	17.1to17.5
33	1	Communication: Importance– Types– Barries	T1	Chalk and talk	15.1to15.15
34	1	Motivation: Importance.	T1	Lecture mode	16.1to16.4
<b>UNIT-5</b>					
35	1	Co-ordination	T1	Lecture mode	19.1
36	1	Controlling	T1&R1	Chalk and talk	18.1
37	1	Need for co ordination	T1&R2	PPT	19.2to19.3
38	2	Nature		Chalk and talk	18.2



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			T1&R2		
39	2	Process of control	T1	Lecture mode	18.4 – 18.17
40	1	UNIVERSITY QUESTIONS			
47	1	TEST			

Sign of HOD	Sign of Faculty
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## LESSON PLAN

<b>PROGRAMME: I B.SC (CS)</b>	<b>SEMESTER/ YEAR: 2<sup>nd</sup> Semester , 2021-22</b>
<b>COURSE: COMPUTER BASED FINANCIAL ACCOUNTING</b>	<b>COURSE CODE: SCAJA21</b>
<b>LAB : TALLY</b>	<b>COURSE CODE: SCAJS2P</b>
<b>FACULTY'S NAME: MEENAROSHINI.S</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### **Objective:-**

To familiarize the students with the applications of Tally in financial accounting.

### **COURSE OUTCOME:-**

<b>CO1</b>	Explain the concepts and uses of Financial Accounting , concepts and Conventions
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<b>CO2</b>	To understand the concept of Journal , Ledger, and Trial Balance
<b>CO3</b>	To understand the basic concepts of Trading, Profit & Loss Account and Balance Sheet
<b>CO4</b>	To apply the final accounts in Tally
<b>CO5</b>	To learn the applications of voucher entries in Tally

## Computer Based Financial Accounting

### Unit I

**Financial Accounting:** Meaning, Nature and scope, Limitations – **Accounting Principles:** Basic Concepts and Conventions – Objectives of accounting – Accounting rules.

### UNIT II

**Books and records:** Recording of business transactions – Types of accounts – Journal – Ledger – Journal Vs Ledger, Subsidiary books – Trial balance.

### UNIT III

**Final Accounts:** Introduction – Trading account – Profit and loss account – Balance sheet. (Simple problems)

### UNIT IV

**Introduction to Tally:** Features of Tally 9 – Company info: Create, Select, Alter and Close or Shut Company – Ledger Creation: Creating, Displaying, Altering and Deleting. F11 – Features and F12 – Configuration

### UNIT V



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**Voucher Creation:** Receipt, Payment, Contra, Journal, Sales, Purchase, Memo, Display, Alter, Delete, Insert, Statement of Reports: Trail balance, Profit and Loss account, Balance sheet.

## Text Books

1. Financial Accounts – R.S.N. Pillai and Bagavathi, S.Chand, 2007

Unit I: Pg. Numbers – 1 to 22    Unit II: Pg. Numbers – 30 – 65    Unit III: Pg. Numbers – 154 to 170

2. Tally (version 9) – C.NellaiKannan, 2007

Unit IV: Pg. Numbers – 5 to 61

Unit V: Pg. Numbers – 62 to 102

## Reference Books

1. Comdex Tally 9 – Dr. Namrata Agrawal, Dream Tech Publications
2. Tally (Accounting Software) S.Palanivel, Margham Publications, 2010

### COURSE PLAN- 2nd SEMESTER 2021-22

S No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Meaning – Definition- nature – scope- Limitation	T1	LECTURE MODE	1 to 7
2	2	Classification of Accounting- basic concepts- conventions	T1	LECTURE MODE	8 to 14
3	2	Accounting Principles and rules for accounting	T1	LECTURE MODE	15 to 22



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4	2	Basic accounting terminologies and abbreviations used in accounts	T1	PPT	REFER FROM INTERNET
5	1	TEST (Descriptive type)			
<b>UNIT-2</b>					
6	2	Recording of Business Transactions- types of accounts- journal- meaning- example problem	T1	LECTURE MODE & BLACKBOARD	30 to 35
7	2	Ledger- Process of Ledger Posting- balancing of an account- example problem	T1	LECTURE MODE & BLACKBOARD	36 to 38
8	3	Problems in journal and ledger	T1	BLACKBOARD	39 to 45
9	3	Subsidiary books- meaning- Types of Subsidiary books- problems	T1	LECTURE MODE & BLACKBOARD	45 to 55
10	2	Trial balance - meaning- objectives- proforma	T2	BLACKBOARD	66 to 67
11	2	Problems in trial balance	T1	BLACKBOARD	68 to 79
12	1	TEST in journal and ledger problem			

<b>UNIT-3</b>					
13	1	Final accounts- Introduction- Trading Account- proforma-	T1	LECTURE MODES	154 to 156



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		items posted to debit and credit side of accounts			
14	2	Problems in Trading account	T1	BLACKBOARD	157 to 158
15	3	Profit & Loss account- meaning- proforma- advantages of P&L a/C	T1	BLACKBOARD	158 to 160
16	2	Balance sheet – meaning- Difference between Trial balance and Balance sheet- functions – limitations of Balance Sheet	T1	LECTURE MODE & BLACKBOARD	
17	2	Classification of Assets and Liabilities	T2	BLACKBOARD	163 to 166
18	2	Practical problems		BLACKBOARD	167 to 170
19	1	Test in Final accounts			
<b>UNIT-4</b>					
20	2	Tally- Introduction- Features- Company Information- Shortcut keys- Opening and Shuting of a company	T2	LAB	1 to 10
21	2	Starting Tally- Create a company-selecting a company- Altering a company	T2	LAB	11 to 20
22	2	Ledger creation- predefined groups- displaying a ledger- altering- deleting a ledger	T2	LAB	21 to 30
23	1	Revision			



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UNIT-5					
24	4	Introduction of voucher- voucher types-Functional keys- receipt voucher- payment voucher- contra voucher		Lecture mode and LAB	21 to 30
25	4	Journal voucher- sales voucher- purchase voucher- memo voucher	T2	LAB	31 to 40
26	2	Journal voucher sales voucher- purchase voucher- memo voucher	T2	LAB	41 to 53
27	2	Displaying a voucher- alter a voucher- delete- insert	T2	LAB	54 to 56
28	2	Trial balance- profit & loss account – Balance Sheet	T2	LAB	79 to 83
29	1	PRACTICAL TEST			

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**DEPARTMENT OF COMMERCE**

**II B.COM**

**COURSE PLAN**

**EVEN SEMESTER 2021 - 2022**



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## LESSON PLAN

<b>PROGRAMME: II B.COM (A,B,C)</b>	<b>SEMESTER/ YEAR: 4<sup>th</sup> SEM.,2021-22</b>
<b>COURSE: GOODS AND SERVICES TAX</b>	<b>COURSE CODE: CCRJS41</b>
<b>FACULTY 'S NAME:</b> <b>C.M.PRIYANKA</b> <b>A.AKILA</b> <b>A.MADHUBALA</b>	<b>TOTAL HOURS: 30</b>

## 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

### COURSE OUTCOMES

On completion of the course the student will be able to

<b>COS</b>	<b>COURSE OUTCOMES</b>
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<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.



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## 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 – Ghousia Khatoon, 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.Podder Shruithi Prabhakar.

3. Goods and services Tax – B.Mariappa

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

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

Sl. 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	LECTURE	8 - 9
3	2	GST and Centre, State Financial relation.		LECTURE	9-10



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UNIT-2					
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	LECTURE	28
	2	SGST, IGST, UTGST	T1	CHALK & TALK	29-30
	1	TEST		MCQ	
UNIT-3					
6	2	GST Council - Constitution	T1	LECTURE	37-40
7	1	Structure – Action Plan	T1	LECTURE	41-42
8	1	Quorum and decision making of meeting – Functions.	T1	LECTURE	45-46
	1	TEST		SLIP TEST	
UNIT-4					
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	
UNIT-5					



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12	1	Computation of taxable value and tax liability	T1	BLACK BOARD	63
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			

<b>Sign of HOD</b>	<b>Sign of Faculty</b>
<b>Sign of Dean Academics</b>	

## LESSON PLAN

<b>PROGRAMME: II B.COM (A,B,C)</b>	<b>SEMESTER/ YEAR: 4<sup>TH</sup> SEM., 2021-22</b>
<b>COURSE: AUDITING</b>	<b>COURSE CODE: CCRJC41</b>
<b>FACULTY 'S NAME: MRS. V. GUNASUNDARI</b>	<b>TOTAL HOURS : 60</b>



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MRS. S. ANUSIYA MRS. T. MUTHAMIL SELVI	
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## SYLLABUS

### Objectives:

#### The course is designed to

- The major objective of the courses is to be prepare student to understand the nature and objectives of an audit and make them appropriate the general auditing practice.
- Explain the importance of auditing in reducing information risk and explain how this can be reduced

### COURSE OUTCOME:

**CO1:** Students will be able to understand the concept ,types end up methods of all auditing.

**CO2:** Acquired the knowledge about vouching of cash transactions .

**CO3:** Verification and valuation of fixer asset current assets and investments and liabilities.

**CO4:** Students will be able to understand the appointment qualifications disqualifications remuneration rights duties the only easier and liabilities of an auditor.

**CO5:** Acquired knowledge about meaning scope content and importance of audit report.

### UNIT – 1

Introduction : Definition and objectives of Auditing, classification of audit, preparation before the commencement of new audit, Audit Note Book and Audit Working Papers, basic principles governing an audit.



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## UNIT II

Concept, Objectives and Importance of Vouching, Vouchers and Points to be Noted Therein, Vouching of Cash Receipts and Cash Payment Transactions, Vouching of Purchase Book and Purchase Return Book, Sales Book And Sales Return Book.

## UNIT – III

Meaning, Rationale, General Principles of Verification and Valuation, Distinction Between Verification and Valuation, Auditor's Position as Regards Valuation of Assets, Verification and Valuation of Fixed Assets, Current Assets and Investments.

## UNIT – IV

Appointment, Qualifications, Disqualifications, Remuneration and Removal of a Company Auditor, Rights, Duties and Liabilities of an Auditor-Legal Provisions under the Companies Act and under the Decisions of Legal Cases.

## UNIT – V

Meaning, Scope, Contents and Importance of Audit Report, Essentials of Good Audit Report, Types of Audit Report, Audit Report and Audit Certificate, Consideration for making Qualification in Audit Report, Specimen of Audit Report.

## **TEXT BOOK**

1. Practical Auditing - Dr. L. Natrajan ( Margham Publications)

## **REFERENCE BOOK**

1. Auditing - Dr. V.M. Selvaraj (Bavani Publications)
2. Auditing principles and practices – Pradeep Kumar, Baldev sachdeva, Dr. Jagwant singh (Kalyani Publications)

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

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
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# Mangayarkarasi College of Arts & Science for Women, Paravai.

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UNIT-1					
1	1	Introduction : Definition and objectives of Auditing	T1	Lecture Mode	1.1 – 1.5
2	2	classification of audit	T1	Lecture Mode	2.1 -2.4
3	3	preparation before the commencement of new audit	T1	Lecture Mode	3.3 – 3.6
4	1	Audit Note Book and Audit Working Papers	T1	Lecture Mode	3.10 –3.12 & 3.12 – 3.16
5	1	Basic principles governing an audit	T1	Lecture Mode	1.23- 1.25
6	1	UNIVERSITY QUESTIONS		Group Discussion	
7	1	ICT CLASS		ppt	
8	1	TEST			
UNIT-2					
9	2	Concept, Objectives and Importance of Vouching	T1	Lecture Mode	5.1- 5.3 5.4 – 5.5
10	1	Vouchers and Points to be Noted Therein	T1	Chalk and Talk Method	5.5
11	2	Vouching of Cash Receipts and Cash Payment Transactions	T1	Lecture Mode	6.2 – 6.7 6.7 -6.15



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12	2	Vouching of Purchase Book and Purchase Return Book	T1	Lecture Mode	7.1 – 7.4 7.7 -7.7
13		Sales Book And Sales Return Book	T1	Chalk and Talk Method	7.4 -7.6 7.8 -7.8
14	1	UNIVERSITY QUESTIONS		Question Task	
15	1	ICT CLASS		Videos	
16	1	TEST			
<b>UNIT-3</b>					
17	1	Meaning, Rationale	T1	Lecture Mode	10.1 – 10.1
18	3	General Principles of Verification and Valuation	R1	Lecture Mode	153 , 157
19	2	Distinction Between Verification and Valuation	T1	Lecture Mode	10.2 – 10.2
20	2	Auditor's Position as Regards Valuation of Assets	T1	Chalk and Talk Method	10.5 10.6
21	3	Current Assets and Investments	T1	Lecture Mode	10.8 -10.28
22	1	UNIVERSITY QUESTIONS		Interaction	
23	1	ICT CLASS		PPT	
24	1	TEST			
<b>UNIT-4</b>					





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25	1	Appointment,	T1	Lecture Mode	14.1
26	1	Qualifications, Disqualifications	R1	Lecture Mode	201-203
27	2	Remuneration and Removal of a Company Auditor	T1	Lecture Mode	14.6 – 14.7
28	2	Rights, Duties and  Liabilities of an Auditor	T1	Lecture Mode	14.9 -14.10, 15.1-15.8
29	2	Legal Provisions under the Companies Act and under the Decisions of Legal Cases	T1&R1	Lecture Mode	14.11-14.14
30	1	UNIVERSITY QUESTIONS		Discussion	
31	1	ICT CLASS		videos	
32	1	TEST			
<b>UNIT-5</b>					
33	1	Meaning, Scope,  Contents	T1  R1	Lecture Mode	22.1- 22.12&240- 242
34	1	Importance of Audit Report	T1&R1	Lecture Mode	22.2-22.2 & 233-234
35	1	Essentials of Good Audit Report	T1	Lecture Mode	22.2-22.3
36	2	Types of Audit Report	T1	Lecture Mode	22.4-22.5
37	1	Audit Report and Audit Certificate	R1	Lecture Mode	239-240



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38	2	Consideration for making Qualification in Audit Report	R2	Lecture Mode	344 - 348
39	1	Specimen of Audit Report	R1	Chalk and Talk Method	242-244
40	2	UNIVERSITY QUESTIONS		Discussion	
41	1	ICT CLASS		PPT	
42	1	TEST			

<b>Sign of HOD</b>	<b>Sign of Faculty</b>
<b>Sign of Dean Academics</b>	

## LESSONPLAN

<b>PROGRAMME: II BCOM(A,B,C)</b>	<b>SEMESTER/YEAR: 4th Sem., 2021-22</b>
<b>COURSE: BUSINESS MATHEMATICS</b>	<b>COURSE CODE: CCAJC42</b>



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

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<b>FACULTY'S NAME: S. S.MEENAROSHINI, V.VINOTHINI, S.MOHANA</b>	<b>TOTAL HOURS: 75</b>
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## SYLLABUS

### Objective:-

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

### COURSE OUTCOME:-

<b>CO1</b>	Explain the concepts and 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.

## BUSINESS MATHEMATICS

### 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



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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 Morgan'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 – Effective rate – 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.

## 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:

1. Business Mathematics - D.C.Sancheti & V.K.Kapoor
2. Business Mathematics - M. Manoharan & C. Elango
3. Business Mathematics - P.R.Vittal
4. Business Mathematics - B.M. Aggarwal
5. Business Mathematics - M.Wilson

### REFERENCE BOOK

1. Business Mathematics - V.K. Kapoor
2. Business Mathematics - Jeyaseelan and Sundresan
3. Business Mathematics - G.K.Ranganath

**NOTE:** The questions should be asked in the ratio of 60% for problems and 40% theory

### COURSEPLAN-4<sup>th</sup> SEMESTER 2021-22

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
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# Mangayarkarasi College of Arts & Science for Women, Paravai.

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UNIT-1					
1	1	Number system- Introduction- Development of Number system	T2	Lecture mode	1 to 4
2	2	Natural numbers- integers – rational and irrational numbers	T2	Blackboard	4 to 7
3	2	L.C.M , G.C.D , With example problems	T2	Blackboard	7
4	2	Permutation- meaning- theorem- Formula- problems in permutation	T3	Blackboard	184 to 209
5	2	Combination – meaning- formula- problems in combination	T3	Blackboard	214 to 230
6	1	TEST			
UNIT-2					
7	2	Theory of Sets- Introduction, description, Types of Sets ( Theory with Examples)	T3	Lecture mode	1 to 7
8	2	Law of sets with problems	T3	Blackboard	10 – 17
9	3	Union and Intersection of sets with Venn diagram	T3	Blackboard	7 - 10
10	2	Demorgan's law of sets	T2	Blackboard	18 – 19
11	2	Problems in statement ( set theory)	T2	Blackboard	25 to 35
12	1	University question problems	T2	Group discussion	35 to 40
13	1	TEST			

UNIT-3					
14	1	Indices- Meaning- law of Indices	T3	Lecture modes	71 to 75
15	2	Positive, fractional and power functional problems	T3	Blackboard	75 To 80
16	3	Logarithms- meaning – definition- law of logarithms	T3	Blackboard	99 to 109
17	1	Mantissa rule ( practical problems)	T3	Blackboard	111 to 117



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18	2	Common and natural logarithm problems	T2	Blackboard	98 to 118
19	1	University questions revision			
20	1	Test			
<b>UNIT-4</b>					
21	2	Commercial Arithmetic- simple interest- formula – problems	T2	Blackboard	125 to 130
22	1	Compound interest- formula problems	T2	Blackboard	135 to 142
23	2	Nominal and Effective Rate of Interest- calculation of Depreciation	T2	Blackboard	147 to 153
24	2	Annuity- types of annuity- due date- problems in Annuity	T2	Blackboard	155 to 159
25	2	Present value of immediate Annuity	T2	Blackboard	160 to 165
26	2	Discounting of Bills- Trade and Cash Discount- True Discount	T2	Blackboard	171 to 175
27	3	Bankers Discount- meaning- Formula- Bankers's Gain- normal due date- legal due date- formulas	T2	Blackboard	176 to 183
28	1	Revision in unit 3		GD	
29	1	TEST			

<b>UNIT-5</b>					
30	2	Matrix- Meaning- order of matrix- Types of Matrices	T2	Lecture mode	329 to 333
31	2	Operation of matrices- procedure of addition matrix with problems	T2	Blackboard	334 to 336
32	2	Product of 2 matrices- procedure- problems	T2	Blackboard	337 to 365
33	2	Determinants – meaning- definition- expansion	T2	Blackboard	375 to 377
34	1	Minor and co- factors of Determinants	T2	Blackboard	377 to 380
35	2	Singular and non singular matrix	T2	Blackboard	380 to 382



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36	2	Properties and product of determinants	T2	Blackboard	382 to 393
37	2	Rank matrix- definition – procedure- problems	T2	Blackboard	420 to 425
38	2	Consistency of linear equation- problems	T2	Blackboard	425 to 430
39	1	University questions revision			
40	1	SLIP TEST			

Sign of HOD	Sign of Faculty
Sign of Dean Academics	

## LESSON PLAN

<b>PROGRAMME: II B.COM(A,B,C)</b>	<b>SEMESTER/YEAR: 4<sup>th</sup> Sem., 2021-22</b>
<b>COURSE: FINANCIAL ACCOUNTING IV</b>	<b>COURSE CODE: CCRJC44</b>
<b>FACULTY'S NAME: MRS. L. AISHA BEGUM, MS. V. GAYATHRI, MRS. S. MOHANA</b>	<b>TOTAL HOURS: 60</b>



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

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## SYLLABUS

### OBJECTIVE:

- a) To acquire knowledge about concepts of partnership accounts and Amalgamation accounts.
- b) 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

### UNIT I

Partnership accounts : Partnership – Definition – Provisions relating to

Partnership Accounting – Capital and Current Accounts of partners – Fixed





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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.

### **Textbook:**

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

**COURSEPLAN-4<sup>th</sup> SEMESTER 2021-22**



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Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Partnership accounts : Partnership – Definition	T1 & R1	Lecture mode	21.1 – 21. 2
2	2	Provisions relating to Partnership Accounting	T1 & R1	Chalk and talk	21. 3 – 21.5
3	2	Capital and Current Accounts of partners	T1 & R1	Chalk and talk	21.5 – 21. 6
4	3	Fixed and Fluctuating,	T1 & R1	Chalk and talk	21.7 – 21.13
5	2	Appropriation of profits	T1 & R1	Chalk and talk	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		

SL. 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	Chalk and talk	22.2 – 22.3 22.13 – 22.26
10	2	Adjustment of undistributed profits, losses and reserves	T1 & R1	Chalk and talk	22.12 – 22.13 33.37 - 22.41
11	2	Revaluations of Assets and Liabilities	T1 & R1	Chalk and talk	22.10 – 22.11



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					22.32 – 22.37
12	2	Treatment of Good will	T1 & R1	Chalk and talk	22.3 – 22.10 22.27 - 22.31
13	3	Adjustment of capitals of partners after admission of a partner.		Chalk and talk	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	Chalk and talk	23.9 – 23.43
18	2	Death of a partner	T1 & R1	Chalk and talk	23.44 – 23.62
19	2	Treatment of joint life policy	T1 & R1	Chalk and talk	23.62 – 23.67
20	2	Settlement of amount due to legal representative of deceased partner.	T1 & R1	Chalk and talk	23.48 – 23.62
21	1	Exercise Sums and Question paper sums Discussion			23.72 – 23.100

Sl.No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-4</b>					
22	4	Amalgamation of firms	T1 & R1	Lecture mode, blackboard	24.78 – 24.147
23	4	Sale to a company.	T1 & R1	Chalk and talk	24.166 – 24.217



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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: Accounting treatment	T1 & R1	Lecture mode	24.1 – 24.21
27	2	Insolvency of partner	T1 & R1	Chalk and talk	24.21 – 24.23 24.30 – 24.31
28	1	Decision in Garner Vs Murray case	T1 & R1	Chalk and talk	24.23 – 24.30
29	2	Insolvency of all partners	T1 & R1	Chalk and talk	24.31 – 24.34
30	2	Piecemeal distribution	T1 & R1	Chalk and talk	24.35
31	2	Proportionate capital method	T1 & R1	Chalk and talk	24.35
32	2	Maximum loss method.	T1 & R1	Chalk and talk	24.36 – 24.47
33	2	Exercise Sums and Question paper sums Discussion			24.49 – 24.77
34	1	Slip Test			

<b>Signature of HOD</b>	<b>Sign of Faculty</b>
<b>Sign of Dean Academics</b>	



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## LESSON PLAN

<b>PROGRAMME: II BCOM(A,B,C)</b>	<b>SEMESTER/YEAR: 4<sup>th</sup> Sem, 2021-2022</b>
<b>COURSE: MANAGEMENT ACCOUNTING</b>	<b>COURSE CODE: CCRJC43</b>
<b>FACULTY'S NAME: P.DHANALAKSHMI, V.VINODHINI, S. MEENAROSHINI</b>	<b>TOTAL HOURS: 60</b>

## SYLLABUS

### Course objective

The course is designed to

On successful completion of the course the students will be able to get clear knowledge about various topics in management accounting and how it is working in day to day life.

### Course outcomes

On completion of the course the student will be able to

### COURSE OUTCOME:

**CO1:** Enlighten the students thought and knowledge on management Accounting

**CO2:** Students will get proper idea on financial statement analysis in practical point of view

**CO3:** Students will be able to get familiar knowledge about fund flow and cash flow statement

**CO4:** Explain the knowledge about budget control keeping in mind the scope of the concept

**CO5:** Develop the know-how and concept of marginal costing with practical problems



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## MANAGEMENT ACCOUNTING

### **UNIT I**

Management Accounting : Meaning – Definition – Characteristics – Scope – Objectives and Functions – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Tools and Techniques of Management Accounting.

### **UNIT II**

Financial Statement Analysis: Meaning – Importance and Limitations of Financial Statements – Techniques of Financial Statement Analysis – Comparative Statements – Common size statement– Trend Analysis (Theory Only)

Ratio Analysis: Meaning – Advantages – Limitations – Classifications and Computation of Ratios (Simple Problems)

### **UNIT III**

Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems – Preparation of Cash Budget – Cash Flow Statement Vs. Cash Budget.

### **UNIT IV**

Marginal Costing: Meaning – Definition – Advantages – Limitations – Computation of Profit Volume Ratio, Break Even Point and Margin of Safety – Managerial Uses of Marginal Costing (Make or Buy, Key factor, Selection of Best Sales mix and Accepting foreign Offer) Simple Problems.

### **UNIT V**

Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitations – Classification of Budgets – Preparation of Sales, Production, Material, Flexible and Master Budget – Zero Base Budgeting. Capital Budgeting – Meaning Advantages – Methods (Theory only)

### **BOOK FOR STUDY**

Management Accounting & Financial Control :S.N.Maheswari

Management Accounting :T.S.Reddy and Y. Hari Prasad Reddy

Management Accounting: Manmohan&Goyal



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Management Accounting M.Y.Khan & P.K.Jain.

.Management Accounting : Gordon P. Jeyaram N. Sundaram, R.Jeyachandran

## **BOOK FOR REFERENCE**

Management Accounting - C. Horngren

Management Accounting - R.N.Antho

Management Accounting - Hingorani & A.R. Ramanathan

Principles & Practice of Management Accounts - R.K. Gupta

**NOTE:** The questions should be asked in the ratio of 60% for problems and 40% theory.



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

Sl. NO	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	1	Management Accounting : Meaning – Definition	T2	Lecture mode	1.6
2	1	Characteristics	T2	Lecture mode	1.7
3	2	Scope – Objectives and Functions	T2	Lecture mode	1.9 to 1.11
4	1	Advantages – Limitations	T2	Lecture mode	1.15 to 1.17
5	2	Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting	T2	Chalk & talk	1.11 to 1.13
6	1	Tools and Techniques of Management Accounting.	T2	Lecture mode	1.13 to 1.14
	1	Test			
<b>UNIT-2</b>					
7	1	Meaning – Importance and Limitations of Financial Statements	T2	Lecture mode	2.1 to 2.4
8	2	Techniques of Financial Statement Analysis – Comparative Statements – Common size statement – Trend Analysis (Theory Only)	T2	Lecture mode	2.6 to 2.9
9	3	Ratio Analysis: Meaning – Advantages – Limitations	T2	Lecture mode	3.1 to 3.4
10	1	Classifications	T2	Chalk & talk and Lecture mode	3.4 to 3.6
11	8	Computation of Ratios (Simple Problems)	T2	Black board	3.23 to 3.88





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	1	Test			
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UNIT-3					
12	2	Cash Flow Statement – Meaning – Importance – Advantages – Limitations	T2	Lecture mode	5.1 to 5.4
13	5	Preparation of Cash Flow Statements (As per Revised Accounting Standards) Simple Problems	T2	Black board	5.13 to 5.19
14	3	Preparation of Cash Budget	T2	Black board	7.32 to 7.38
15	1	Cash Flow Statement Vs. Cash Budget	Lecture Note	Chalk & talk and Lecture mode	
	1	Test			
UNIT-4					
16	1	Marginal Costing: Meaning – Definition – Advantages – Limitations	T2	Lecture mode	6.1 to 6.4
17	10	Computation of Profit Volume Ratio, Break Even Point and Margin of Safety	T2	Black board	6.7 to 6.10 & 6.25 to 6.54
18	7	Managerial Uses of Marginal Costing (Make or Buy, Key factor, Selection of Best Sales mix and Accepting foreign Offer) Simple Problems	T2	Black board	6.62 to 6.68 & 6.70 to 6.79
	1	Test			



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19	1	Budgeting and Budgetary Control – Meaning – Objectives – Advantages – Limitations	T2	Lecture mode	7.1 to 7.5
20	1	Classification of Budgets	T2	Chalk & talk and Lecture mode	7.8 to 7.14
21	4	Preparation of Sales, Production, Material, Flexible and Master Budget	T2	Black board	7.21 to 7.28 & 7.38 to 7.48
22	1	Zero Base Budgeting	T2	Lecture mode	7.16 to 7.18
23	1	Capital Budgeting – Meaning Advantages – Methods (Theory only)	T2	Lecture mode	9.1 to 9.8
	1	Test			
	2	Revise University questions			

**Signature of HOD**

**Sign of Faculty**



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Sign of Dean Academics

## LESSON PLAN

<b>PROGRAMME: II B.COM(A,B,C)</b>	<b>SEMESTER/ YEAR: 4<sup>TH</sup> SEM. , 2021-22</b>
<b>COURSE: SERVICE MARKETING</b>	<b>COURSE CODE: CCRJC45</b>



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

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

<b>FACULTY 'S NAME:</b>  <b>S.THULASI</b>  <b>N. ARTHY</b>	<b>TOTAL HOURS: 60</b>
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## Course objective

This Course is specially designed to address the Marketing Theory and Application in Health Care, Financial and other Service Industries. Focus is on solving Marketing Problems which are unique to Service Organisations.

## Course outcomes

On completion of the course the student will be able to

<b>CO</b>	<b>COURSE OUTCOME</b>
<b>CO1</b>	Identifying the role and need of services marketing in the economy, to determine the obstacles in service marketing and to know how to overcome those obstacles.
<b>CO2</b>	Describe the services marketing mix and the elements
<b>CO3</b>	Demonstrate Oral and written Communication skills by using persuasive and evidence based arguments in regard with the health services and Indian Health Care Industry
<b>CO4</b>	Develop a Knowledge in the tourism services and to know the techniques of Sales Promotion for tourism
<b>CO5</b>	Gain Knowledge in the Operations of Professional and Consultancy Services and how the Telecommunication services are formulated



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## **SERVICES MARKETING**

### **UNIT I**

Services Marketing – Concept – Definition – Nature and Characteristics of Services - Classification of Services – Need for Services Marketing – Role of Services Marketing – Role of Services Marketing in an Economy – Obstacles in Services Marketing – Overcoming the Obstacles.

### **UNIT II**

Services Marketing mix – Elements of Services Marketing mix – Seven Ps: Product decisions, Pricing strategies, Promotion of Services, Placing of distribution methods/dimensions in services marketing – People, Physical evidence and process.

### **UNIT III**

Services Marketing for Health Services – Types of hospitals – Marketing Mix for hospitals – Indian Health Care Industry.

### **UNIT IV**

Tourism Services – Users of tourism services – Marketing Mix for Tourism – Tourism Products – Techniques of sales promotion for tourism – Tour operators – Travel agent – Travel guides.

### **UNIT V**

Services Marketing for Professional or Consultancy Services – Market Segmentation for consultancy organizations – Marketing mix of professional services providers – Telecommunication services – Formulation of marketing mix for telecommunication services



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## TEXT BOOK

1. Services Marketing – Vasanti Venugopal & V.N. Raghu

## BOOK FOR REFERENCE

1. Services Marketing – Dr. L. Natarajan

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

SL. NO	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Services Marketing- Concept – Definition	T1	Lecture mode	1-5
2	1	Nature and Characteristics of Services	T1	Chalk and talk	8-11
3	1	Classification of Services	T1	Lecture mode	20-28
4	1	Need for Services Marketing	T1	Lecture mode	14
5	1	Objectives, Need and Importance	T1	Lecture mode	15
6	1	Role of Services Marketing	T1	Lecture mode	3-4
7	1	Role of Services Marketing in an Economy	T1	Lecture mode	4-5
8	1	Obstacles in Services Marketing	T1	Lecture mode	16-17
9	1	Overcoming the Obstacles.	T1	PPT	17-18
10	1	UNIVERSITY QUESTIONS			
11	1	ICT CLASS			
12	1	TEST			
<b>UNIT-2</b>					
13	1	Services Marketing mix	T1	Lecture mode	77





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14	1	Elements of Services Marketing mix	T1	Lecture mode	78
15	2	Seven Ps: Product decisions	T1	Lecture mode	78-79
16	1	Pricing strategies	T1	Chalk and talk	79-80
17	1	Promotion of Services	T1	Lecture mode	80
18	2	Placing of distribution methods/dimensions in services marketing	T1	Lecture mode	81
19	1	People, Physical evidence and process	T1	PPT	81-83
20	1	UNIVERSITY QUESTIONS			
21	1	ICT CLASS			
22	1	TEST			
<b>UNIT-3</b>					
23	3	Services Marketing for Health Services	R1	Lecture mode	14.16
24	2	Types of hospitals	R1	Lecture mode	14.17
25	2	Marketing Mix for hospitals	R1	Chalk and talk	14.17 – 14.21
26	2	Indian Health Care Industry	R1	Lecture mode	14.21 – 14.22
27	1	UNIVERSITY QUESTIONS			
28	1	ICT CLASS			
29	1	TEST			
<b>UNIT- 4</b>					
30	1	Tourism Services	T1	Lecture mode	298
31	1	Users of tourism services	T1	Lecture mode	299
32	2	Marketing Mix for Tourism	T1	Lecture mode	299
33	1	Tourism Products	T1	Lecture mode	300
34	1	Techniques of sales promotion for tourism	T1	Lecture mode	301-302
35	1	Tour operators	T1	Lecture mode	302



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36	1	Travel agent	T1	Chalk and talk	303
37	1	Travel guides	T1	Lecture mode	304
38	1	UNIVERSITY QUESTIONS			
39	1	ICT CLASS			
40	1	TEST			
<b>UNIT- 5</b>					
40	2	Services Marketing for Professional or Consultancy Services	T1	Lecture mode	419-420
41	1	Market Segmentation for consultancy organizations	T1	Lecture mode	423-424
42	1	Marketing mix of professional services providers	T1	Lecture mode	426-428
43	2	Telecommunication services	R1	Lecture mode	14.36
44	1	Formulation of marketing	R1	Lecture mode	14.36 – 14.39
45	1	Mix for telecommunication services.	R1	PPT	
46	2	UNIVERSITY QUESTIONS			
47	1	ICT CLASS			
48	1	TEST			

<b>Sign of HOD</b> :	<b>Sign of Faculty :</b>
<b>Sign of Dean Academics :</b>	



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**DEPARTMENT OF COMMERCE**

**III B.COM**

**COURSE PLAN**

**EVEN SEMESTER 2021 - 2022**



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## LESSON PLAN

<b>PROGRAMME: III BCOM (A,B,C)</b>	<b>SEMESTER/YEAR: 6<sup>th</sup> Sem., 2021-22</b>
<b>COURSE: INDUSTRIAL RELATIONS AND LABOUR LAW</b>	<b>COURSE CODE: CCRJC61</b>
<b>FACULTY'S NAME: ADV. ANU MUTHUKUMAR, V. GAYATHRI, T. MUTHAMIL SELVI</b>	<b>TOTAL HOURS: 45</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



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**CO5:** Students will be able to equip a craving for provisional of factories act, payment of wages act, minimum wages act

## 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. Elements of Mercantile Law - N.D.Kapoor
2. Mercantile Law - M.C. Kuchal
3. Industrial Relations & Labour Legislation- Dr. Sreenivasan
4. Industrial Relations & Labour Law- P. C . Tripathi, C.B. Gupta, N.D. Kapoor (sultan chand & sons)

## Reference Book :-

1. Hand book of Mercantile Law - E. venkatesan



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2. Business & Industrial Law – M.C. Kuchal

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

UNIT-3					
15	2	Industrial Disputes Act, 1948	T3	Chalk & talk	8.1-8.15
UNIT-1					
16	2	Meaning, Nature, Objectives and Significance of Industrial Relation.	T3	Lecture mode	4-5-7-10-12,
17	2	Forms Industrial Disputes	T3	Video class	10.9-10.16
2	3	Approaches to the study of Industrial Relation	T4	Lecture mode	5 – 7
18	2	Causes Industrial Disputes	T3	Chalk & talk	11.1-12
3	2	Causes and Effects of Poor Industrial Relation	T4	Video class	11 - 13
19	3	Importance of Industrial Disputes	T3	Lecture mode	12-12.15
4	2	Steps to improve Industrial Relation	T4	Lecture mode	28-37
20	3	Discussion on		Chalk & talk	
5	2	UNIVERSITY QUESTIONS		Chalk & talk	
21	2	DISCUSSION			
UNIT-4					
UNIT-2					
22	2	Concepts, Significance of Trade Union	T4	Chalk & talk	91 - 94
7	2	Collective Bargaining	T1, Lecture Notes	Lecture mode	260-263,
23	2	Types of Collective Bargaining,	Lecture Note	Lecture mode	<a href="https://boycwire.com/collective-bargaining-definition-types-and-examples/">https://boycwire.com/collective-bargaining-</a>
8	3	Need Objectives of Trade Union	T1	Video class	264-268
9	2	Functions of Trade Union, ,	T1	Lecture mode	269-271
10	2	Historical Development of Trade Union	T4	Lecture mode	63 – 67
11	3	Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism	T4	Lecture mode	79 , 69 - 71
24	2	Conditions for Collective Bargaining	T4	Chalk & talk	94 - 96
12	2	Salient Features of Trade Union Act, 1926	T1	Lecture mode	262-263
13	1	UNIVERSITY QUESTIONS		Chalk & talk	
25	2	Factors Influencing Collective Bargaining	Lecture Note	Lecture mode	<a href="https://extension.missouri.edu/pub">https://exte</a>
14	2	TEST			<a href="https://extension.missouri.edu/pub">nsion.misso</a>



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					<a href="#">lications/v8?p=1</a>
26	2	Collective Bargaining in India	T4	Lecture mode	103 - 105
27	1	SLIP TEST			

## UNIT-5

28	3	Salient Features of Factories Act, 1948;;	T3	Chalk & talk	1.1-4.9
29	3	Payment of Wages Act, 1936	T3	Lecture mode	5.1-6.73
30	3	Minimum Wages Act, 1948	T3	Chalk & talk	7.1-7.24
31	1	SLIP TEST			

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## LESSON PLAN

<b>PROGRAMME: III B.COM (A,B,C)</b>	<b>SEMESTER/ YEAR: 6<sup>th</sup> SEM ,2021-22</b>
<b>COURSE: INCOME TAX LAW &amp; PRACTICE-II</b>	<b>COURSE CODE:CCRJC62</b>
<b>FACULTY 'S NAME:</b>  <b>C.M.PRIYANKA</b>  <b>U.NAGARANI</b>  <b>A.AKILA</b>	<b>TOTAL HOURS: 45</b>

## 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
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<b>CO1</b>	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).
<b>CO2</b>	Students will be able to identify the Individual tax rules and HUF rules.
<b>CO3</b>	Students will be able to compute the income of AOP and AOF
<b>CO4</b>	Students will be able to FILE TAX RETURN and E-filing.
<b>CO5</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

Preparation of Return of Income- Filing of returns -: Manually, On line filing of returns of income and TDS, Provision and procedures of compulsory on line filing of returns for specified assesseees.

## 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:** .

1. Income Tax Law and Practice - Murthy & Reddy



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(Margham publication – 2021-22)

## **BOOKS FOR REFERENCE:-**

1. Income Tax Law and Practice - V.P.Gaur and D.B.Narang – (Kalyani publication- 2021-22)
2. Income Tax Law and Practice - H.C.Mehrotra
3. Law and Practice of Income Tax - Dinkar Pagare

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

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO
<b>UNIT-1</b>					
1	2	Clubbing of Income	T1	Lecture Mode	10.1-10.13
2	6	Set - off and carry forward of losses	T1	Lecture Mode	11.1-11.28
3	13	Deductions from gross Total income.	T1	Black Board	13.1-13.58
	1	TEST		Mcq	
<b>Unit-2</b>					
4	7	Assessment of Individual	T1	Lecture Mode	14.1-14.36
5	4	Hindu undivided family	R1	Black board	4.66-4.81
	1	TEST		Slip test	
<b>Unit-3</b>					
6	1	Assessment of Partnership firms	T1	Lecture Mode	14.102-14.126
7	8		T1	Lecture Mode	14.135-14.171



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		Association of Persons and joint stock companies.			
	1	TEST		Slip test	
<b>Unit-4</b>					
8	4	Preparation of Return of Income- Filing of returns -: Manually	T1	Lecture Mode	15.16-15.24
9	2	On line filing of returns of income and TDS	R1	Lecture Mode	5.35-5.39
10	3	Provision and procedures of compulsory on line filing of returns for specified assesses.	T1	Lecture Mode	<a href="http://www.slideshare.net/karangal/e.filing-of-income-tax-return-72307803">http://www.slideshare.net/karangal/e.filing-of-income-tax-return-72307803</a>
	1	TEST		SLIP TEST	
<b>UNIT-5</b>					
11	3	Deduction and Collection of tax at source	T1	Lecture Mode	15.44-15.63
12	3	Advance payment - Tax refunds - Consequences of failure to deduct or pay tax	T1	Lecture Mode	15.64-15.67
13	2	Tax credit certificate - Tax clearance certificate.	T1	PPT	<a href="http://www.charteredclub.com/what-is-income-tax-clearance-certificate-and-when-is-it-issued/">http://www.charteredclub.com/what-is-income-tax-clearance-certificate-and-when-is-it-issued/</a>



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					<a href="http://www.taxback.com">http://www.taxback.com</a>
	3	UNIVERSITY QUESTIONS			
		ICT - Consequences of failure to deduct or pay tax		PPT	

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## LESSON PLAN

<b>PROGRAMME: III BCOM(A,B,C)</b>	<b>SEMESTER/YEAR: 6th Sem., 2021-22</b>
<b>COURSE: Retail Marketing</b>	<b>COURSE CODE: CCRJA62</b>
<b>FACULTY'S NAME: GUNASUNDARI.V, DHANALAKSHMI.P, MADHUBALA.A</b>	<b>TOTAL HOURS: 75</b>

## SYLLABUS

### Objective:-

The main objective of this subject is to know the knowledge of various functions and principles associated with retail marketing.



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## COURSE OUTCOME:-

CO1	Students will be able to understand the introduction of retail marketing definition importance and functions types of retailer under retailing
CO2	Acquired knowledge about consumer behaviour of retail operations types of customer retail marketing mix
CO3	Students will be able to understand the retail pricing concept strategies And Approaches and types
CO4	Students will be able to understand the supply chain management and retail Branding
CO5	Students will be able to the concept of consumerism and ethics in retailing futures of retailing ,role of information ,technology in retailing- retailing

## RETAIL MARKETING

### 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

Concept and role – types of Distribution channels- factor affecting choice of a Distribution channel-Retail network- promotion: methods of Promotion-optimum promotion mix-sales co-ordination

### 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:



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1. Retail Marketing – M. ESWARI KARTHIKEYAN

## REFERENCE BOOK :

1. Retail Management – Dr. L. Natarajan

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

SL. No	Hrs	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Introduction of retail marketing, retailing.	T1	Lecture mode	1-2
2	1	Definition, importance of retailing	T1	Lecture mode	3-7
3	1	Functions of retailing	T1	Lecture mode	6-7
4	1	Types of retailing, types of retailers.		Lecture mode	10-16
5	1	Types of retailers	T1	Lecture mode	10-16
6	2	Characteristics of retailing	R1	Lecture mode	5.2 – 5.3
7	2	UNIVERSITY QUESTIONS			
8	1	ICT CLASS			
9	1	TEST			
<b>UNIT-2</b>					
10	2	Introduction of consumer behaviour	T1	Lecture mode	19-20
11	1	Consumer behaviour and retail operation	T1	Lecture mode	24-27
12	2	Types of customer	T1	Lecture mode	37-39



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13	2	Merchandise management	T1	Lecture mode	40-49
14	1	Retail marketing mix	T1	Lecture mode	50-52
15	2	Marketing mix	T1	Lecture mode	52-61
16	2	Mix revise	T1	Lecture mode	52-61
17	1	ICT CLASS			
18	1	TEST			
<b>UNIT – 3</b>					
19	1	Retail pricing	T1	Lecture mode	55
20	3	Concept, strategies	T1	Lecture mode	56
21	1	Approaches	T1	Lecture mode	57-61
22	1	Types of pricing	T1	Lecture mode	61-68
23	1	Methods of setting prices	T1	Lecture mode	67-78
24	1	Retail pricing in India	T1	Lecture mode	79-83
25	1	Resale price maintenance	T1	Lecture mode	84
26	1	ICT CLASS			
27	1	TEST			
<b>UNIT- 4</b>					
28	1	Retail promotion	T1	Lecture mode	86-89
29	3	Retail logistics and distribution	T1	Lecture mode	90-92
30	1	Retail location strategies	T1	Lecture mode	93-98
31	1	Retail branding	T1	Lecture mode	98-108
32	1	Supply chain management	T1	Lecture mode	108-118
33	1	ICT CLASS			
34	1	TEST			



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UNIT-5					
35	2	Consumerism and ethics in retailing	T1	Lecture mode	122-128
36	1	Role of information technology in retailing	T1	Lecture mode	129-138
37	1	E- retailing	T1	Lecture mode	138-141
38	2	International retailing	T1	Lecture mode	141-146
39	1	Future of retailing	T1	Lecture mode	146-156
40	2	UNIVERSITY QUESTIONS			
41	1	ICT CLASS			
42	1	TEST			

<b>Sign of HOD</b>	<b>Sign of Faculty</b>
<b>Sign of Dean Academics</b>	

## LESSON PLAN

<b>PROGRAMME: III B.COM</b>	<b>SEMESTER/ YEAR: 6<sup>TH</sup> SEM., 2021-22</b>
<b>COURSE: HUMAN RESOURCE MANAGEMNT</b>	<b>COURSE CODE: CCRJA63</b>





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<b>FACULTY 'S NAME:</b>  <b>MRS.S.THULASI</b>  <b>MRS. AISHA BEGUM</b>  <b>MRS. S. ANUSIYA</b>	<b>TOTAL HOURS :60</b>
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## SYLLABUS

### Objectives:

To impart knowledge on the concepts and principles of HRM followed in different types of organisations.

1. To overview about the Strategic and Human Resource Management concepts.
2. To know about the functions of Human Resource planning.
3. To get knowledge on how Wages and salary Administration was done.

### COURSE OUTCOME:

CO1: Students will be able to analyse the importance of Human Resource Management.

CO2: Students will be able to outline the functions in Human Resource planning and students will be able to prepare how to recruit the employees.

CO3: Students will be able to prepare how to pay wages and salary for the employees

CO4: Students will be able to implement and reduce employee turnover.

CO5: Students able to understand the trade union, registered trade union.

### Unit I

Human Resource Management: Definition – Objection -

Importance – Functions - Hindrances for the development of HRM – HR

Department

– HR Manager - Qualities - Role.



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## Unit II

Acquiring Human Resources: Human Resource Planning - Job analysis – Job design–Job specification–Recruitment and selection –Introduction

## UNIT – III

Wage and salary Administration: Objectives – Principles – Factors affecting wages – Methods of Wage payment - Wage policy in India - Fringe benefits. Wage Incentives: Meaning-Types – Employees Stock Option Plans (ESOP)

## UNIT - IV

Retaining Human Resources: Absenteeism and Labor Turnover – Employee Welfare– Social Security.

## UNIT -V

Integrating Human Resources: Trade Union: Meaning–Functions Trade Union Movement in India. Rights & Liabilities of Registered Trade Union –Collective bargaining- workers participation in management.

Quality of Work Life (QWL): Meaning-Definition–Benefits of High QWL  
–measures to improve QWL.

### **BOOKS FOR STUDY:**

**1** Human Resource Management: Dr.C.B.Gupta , Sultan chand & sons.

### **REFERENCE BOOK:**

**1. Human resource management: Jeyasankar Margham Publications.**

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

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	
		UNIT-1			



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1	2	Human resource management- definition and objectives.	R1	Lecture method	1.3 , 1.4, 1.12,
2	2	Importance and function of HRM	T1	Lecture method	1.9 – 1.10& 1.14 to 1.16
3	2	HR department	T1	Lecture method	2.2 to 2.6
4	2	HR Manager – introduction	T1	Lecture method	2.6 to 2.7
5	2	Qualities and role of HR Manager.	T1	Lecture method	2.7 to 2.10
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-2</b>					
6	2	Acquiring human resources: Human resources planning	T1	Lecture method	5.3 to 5.5
7	2	Concepts of job analysis	T1	Lecture method	6.1 to 6.10
8	2	Concepts of job design	T1	Lecture method	6.15 to 6.26
9	2	Concepts of job specification	T1	Lecture method	6.13 to 6.15
10	1	Introduction of Recruitment and selection	T1	Chalk and talk	7.2 to 7.10
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-3</b>					
12	2	Wages and salary administration: objectives and principles of wages and salary administration	T1	Chalk and talk	16.7 to 16.8 & 16.9 to 16.10



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13	2	Factors affecting wages	T1	Lecture method	16.11 to 16.12
14	1	Methods of wages payment	T1	Chalk and talk	16.2 to 16.13
15	2	Wages policies of india	T1	Lecture method	16.17 to 16.22
16	2	Meaning of fringe benefits and wages incentives	T1	Lecture method	17.2 to 17.12 & 17.6 to 17.13
17	2	Employee stock option plans(ESOP)	T1	Chalk and talk	17.18 to 17.21
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-4</b>					
17	2	Retaining human resources: Absenteeism and labour turnover	T1	Lecture method	19.2 to 19.6 & 19.6 to 19.13
18	2	Concept of Employee welfare	T1	Lecture method	21.2 to 21.10
19	2	Concepts of social security	T1	Lecture method	22.2 to 22.9
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			
<b>UNIT-5</b>					
22	2	Integrating human resources: meaning of trade union	T1	Lecture method	26.2 to 26.3
23	2	Functions of trade union.	T1	Chalk and talk	26.3 to 26.7



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		Trade union movement in India.			
24	2	Rights and liabilities of registered trade union	T1	Lecture method	26.9 to 26.11
25	2	Concepts of collectives bargaining	T1	Chalk and talk	27.2 to 27.7
26	2	Concept of workers participation in management	T1	Lecture method	28.2 to 28.12
27	3	Concept of quality of work life (QWL). Meaning and define QWL	T1	Lecture method	32.2 to 32.4
28	3	Benefits of high QWL	T1	Chalk and talk	32.5 to 32.7
		Measures to improve QWL	T1		32.6 to 32.9
		UNIVERSITY QUESTIONS			
		ICT CLASS			
		TEST			

Sign of HOD	Sign of Faculty
Sign of Dean Academics	



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

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## LESSON PLAN

<b>PROGRAMME: III B.COM(A,B,C)</b>	<b>SEMESTER/YEAR: 6<sup>th</sup> Sem., 2021-2022</b>
<b>COURSE: MS OFFICE AND TALLY</b>	<b>COURSE CODE: CCRJS61</b>
<b>FACULTY'S NAME: S.MOHANA, N.ARTHY M. PREETHI</b>	<b>TOTAL HOURS: 30</b>

## SYLLABUS

### Course objective

The course is designed to On successful completion of the course the students will be able to get the knowledge and usage of MS Word, MS Excel, Power Point and Tally.

### Course outcomes

On completion of the course the student will be able to

<b>CO</b>	<b>COURSE OUTCOME</b>
<b>CO1</b>	Students gets the knowledge in various features in MS Word
<b>CO2</b>	Students will acquire the knowledge in usage of MS-Excel
<b>CO3</b>	Helps the students to familiar with power point usage and presentation
<b>CO4</b>	Students will acquire the knowledge of how to create a company in Tally
<b>CO5</b>	Students gets the knowledge in various methods in Tally



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**M.S. OFFICE & TALLY – THEORY**



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## UNIT I

Starting word 2000 - Creating a document – Editing - Saving - Formatting

– Creating table - Printing a document.

## UNIT II

Starting Excel 2000 - Editing - Inserting and deleting rows and columns –

Changing width and height - formula (Financial formula only)

## UNIT III

Power point 2000 – Creating a new presentation - Using templates – slide transition

Slide animation - Power Point views.

## UNIT IV

Tally – Features - Opening Screen of Tally - Creating Company – Selecting a

Company - Shutting – Altering a Company

## UNIT V

Creating Groups & Ledger - Alteration - Alteration - Deletion - Voucher entry –

Payment - Receipt – Journal – Contra Voucher - Alteration - Deletion.

### **Text book:**

1. Ms – Office C.Nellai Kannan

(Nels Publications – Edition - 2012)

2. Tally - C.Nellai Kannan

(Nels Publications – Edition - 2013)





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

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## COURSE PLAN-6<sup>th</sup> SEMESTER 2020-21

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Starting word 2000	T1	Lecture Mode	5 – 6
2	1	Creating a document, saving	T1	Black Board	7-15
3	1	Editing	T1	Lecture Mode	18 – 23
4	2	Formatting	T1	Black Board	50 – 70
5	1	Creating table	T1	Black Board	91 -99
6	1	Printing a document	T1	Lecture Mode	16 -18
7	1	Slip Test (with University Questions)			

<b>UNIT-2</b>					
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8	2	Starting Excel 2000	T1	Lecture Mode	107 – 124
9	1	Editing	T1	Black Board	125 -128
10	1	Inserting and deleting rows and columns	T1	Lecture Mode	129 – 131
11	2	Changing width and height	T1	Lecture Mode	135 – 152
12	1	formula (Financial formula only)	T1	Black Board	114 -120
13	1	Slip Test (with University Questions)			
<b>UNIT-3</b>					
14	1	Power point 2000	T1	Lecture Mode	177 – 181
15	1	Creating a new presentation	T1	Black Board	183 – 185
16	1	Using templates	T1	Black Board	181 -183
17	1	Slide transition	T1	Lecture Mode	227 - 228
18	1	Slide animation	T1	Lecture Mode	225
19	1	Power Point views.	T1	Lecture Mode	216 -224
20	1	Slip Test (with University Questions)			



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Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-4</b>					
21	1	Tally, Features	T2	Black Board	5 – 11
22	1	Opening Screen of Tally, Creating Company	T2	Black Board	11 – 17
23	1	Selecting a Company, Shutting, Altering a Company	T2	Black Board	17 – 18
24	1	Slip Test (with University Questions)			
<b>UNIT-5</b>					
25	1	Creating Groups	T2	Lecture Mode	19 – 23
26	1	Ledger	T2	Black Board	23 – 28
27	1	Altering and Deleting a Ledger	T2	Lecture Mode	28 – 29
28	1	Voucher entry, Payment & Receipt	T2	Black Board	30 – 38
29	1	Journal – Contra Voucher	T2	Black Board	39 – 44
30	2	Sales, Purchase & memo voucher	T2	Black Board	45 – 55
31	1	Alteration – Deletion	T2	Lecture Mode	55 – 56
32	1	Slip Test (with University Questions)			

<b>Signature of HOD</b>	<b>Sign of Faculty</b>
<b>Sign of Dean Academics</b>	



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

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## LESSON PLAN

<b>PROGRAMME: III B.COM(A,B,C)</b>	<b>SEMESTER/YEAR: 6<sup>th</sup> Sem., 2021-2022</b>
<b>COURSE: MS OFFICE AND TALLY - LAB</b>	<b>COURSE CODE: CCRJS6P</b>
<b>FACULTY'S NAME: Mrs. S.MOHANA ,N.ARTHY, M. PREETHI</b>	<b>TOTAL HOURS: 30</b>

## SYLLABUS

### Course objective

The course is designed to On successful completion of the course the students will be able to get the Practical knowledge and usage of MS Word, MS Excel ,Power Point and Tally.

### Course outcomes

On completion of the course the student will be able to

<b>CO</b>	<b>COURSE OUTCOME</b>
<b>CO1</b>	Students gets the knowledge in various features in MS Word
<b>CO2</b>	Students will acquire the knowledge in usage of MS-Excel
<b>CO3</b>	Helps the students to familiar with power point usage and presentation
<b>CO4</b>	Students will acquire the knowledge of how to create a company in Tally
<b>CO5</b>	Students gets the knowledge in various methods in Tally



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

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## M.S. OFFICE & TALLY – LAB

### UNIT I

Starting word 2000 - Creating a document – Editing - Saving - Formatting

– Creating table - Printing a document.

### UNIT II

Starting Excel 2000 - Editing - Inserting and deleting rows and columns –

Changing width and height - formula (Financial formula only)

### UNIT III

Power point 2000 – Creating a new presentation - Using templates – slide transition

Slide animation - Power Point views.

### UNIT IV

Tally – Features - Opening Screen of Tally - Creating Company – Selecting a

Company - Shutting – Altering a Company

### UNIT V

Creating Groups & Ledger - Alteration - Alteration - Deletion - Voucher entry –

Payment - Receipt – Journal – Contra Voucher - Alteration – Deletion – Simple Problems

### **Text book:**

1. Ms – Office C.Nellai Kannan

(Nels Publications – Edition - 2012)

2. Tally - C.Nellai Kannan

(Nels Publications – Edition - 2013)



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

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

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	1	Starting word 2000	T1	Lecture Mode	5 – 6
2	1	Creating a document, saving	T1	Lab	7-15
3	1	Editing	T1	Lab	18 – 23
4	2	Formatting	T1	Lab	50 – 70
5	1	Creating table	T1	Lab	91 -99
6	1	Printing a document	T1	Lab	16 -18
7	1	Slip Test		Lab	



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UNIT-2					
8	2	Starting Excel 2000	T1	Lecture Mode	107 – 124
9	1	Editing	T1	Lab	125 -128
10	1	Inserting and deleting rows and columns	T1	Lab	129 – 131
11	2	Changing width and height	T1	Lab	135 – 152
12	1	formula (Financial formula only)	T1	Lab	114 -120
13	1	Slip Test		Lab	
UNIT-3					
14	1	Power point 2000	T1	Lecture Mode	177 – 181
15	1	Creating a new presentation	T1	Lab	183 – 185
16	1	Using templates	T1	Lab	181 -183
17	1	Slide transition	T1	Lab	227 - 228
18	1	Slide animation	T1	Lab	225
19	1	Power Point views.	T1	Lab	216 -224
20	1	Slip Test		Lab	





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Sl.No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-4</b>					
21	1	Tally, Features	T2	Lecture Mode	5 – 11
22	1	Opening Screen of Tally, Creating Company	T2	Lab	11 – 17
23	1	Selecting a Company, Shutting, Altering a Company	T2	Lab	17 – 18
24	1	Slip Test		Lab	
<b>UNIT-5</b>					
25	1	Creating Groups	T2	Lecture Mode	19 – 23
26	1	Ledger	T2	Lab	23 – 28
27	1	Altering and Deleting a Ledger	T2	Lab	28 – 29
28	1	Voucher entry, Payment & Receipt	T2	Lab	30 – 38
29	1	Journal – Contra Voucher	T2	Lab	39 – 44
30	2	Sales, Purchase & memo voucher	T2	Lab	45 – 55
31	1	Alteration – Deletion	T2	Lab	55 – 56
32	1	Slip Test		Lab	

<b>Signature of HOD</b>	<b>Sign of Faculty</b>
<b>Sign of Dean Academics</b>	



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

(Affiliated to Madurai Kamaraj University)

## LESSON PLAN

<b>PROGRAMME: III B.SC (MATHEMATICS)</b>	<b>SEMESTER/YEAR: 6<sup>th</sup> Sem., 2020-21</b>
<b>COURSE: ADVERTISING AND SALESMENSHIP</b>	<b>COURSE CODE: CCRJN61</b>
<b>FACULTY'S NAME: Ms. V. Gayathri</b>	<b>TOTAL HOURS: 30</b>

## SYLLABUS

### OBJECTIVE:

This course provides the students to familiarize the students with fundamentals of advertising and salesmanship.

### COURSE OUTCOME:

**CO1:** Students will be able to understand the concepts of advertising and different types of advertising.

**CO2:** Students can get the concepts of indoor and outdoor advertising and advertising agency

**CO3:** Students acquire the knowledge about personal selling and salesmanship

**CO4:** Identify the concepts of various qualities of a successful salesmanship and their requisites

**CO5:** Acquire the concepts of recruitment of salesman and remuneration to salesman

### Unit - I

Meaning of advertising – Characteristic Features of Advertising – Nature and Scope of Advertising – Benefits or Advantages of Advertising – Criticisms of Advertising – Is Advertising Economic Waste? – Difference between Advertising and salesmanship.

### UNIT- II

Advertising Media – Indoor and Outdoor Advertising – Advertising agency – Role – Important.

### UNIT – III



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Personal Selling – Definition – Salesmanship – Definition Features – Objectives – Benefits – Criticism against salesmanship.

## UNIT – IV

Qualities of a successful salesman; physical, Mental, Social and , Moral qualities – other requisites of a salesman.

## UNIT – V

Recruitment of Salesman – Sources – Remuneration of Salesman; Methods.

### Textbook:

1. Advertising and Salesmanship – P. Saravanel & S. Sumathi  
(Margham Publications- Edition 2016)

### Referencebooks:

1. Marketing Management – R.S.N. Pillai , Bagavathi  
( S Chand and Company Limited Edition -2017)

## COURSEPLAN-6<sup>th</sup>SEMESTER2020-21

Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-1</b>					
1	2	Meaning of advertising, Characteristic Features of Advertising	T1 & R1	Lecture Mode	2.1 – 2.3 328
2	1	Nature and Scope of Advertising	T1 & R1	Lecture Mode	2.4 – 2.6
3	1	Benefits or Advantages of Advertising	T1 & R1	Lecture Mode	3.1 – 3.7, 3.12 – 3.15
4	1	Criticisms of Advertising	T1 & R1	Lecture Mode	3.15 – 3.18
5	1	Is Advertising Economic Waste?, Difference between Advertising	T1 & R1	Through – Debate	3.18 – 3.19



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		and salesmanship.		& Lecture Mode	3.23 – 3.25
6	1	ICT Class			



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Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-2</b>					
7	1	Advertising Media	T1 & wsR1	Lecture Mode	14.11 – 14.3
8	2	Indoor and Outdoor Advertising	T1	Chalk and Talk Method	15.1 – 15.10, 16.1 – 16.17
9	1	Advertising agency	T1 & R1	Lecture Mode	8.1 – 8.4
10	1	Role	T1	Lecture Mode	8.2
11	1	Important	T1	Lecture Mode	8.9 – 8.10
12	1	Slip Test (with University Questions)			
<b>UNIT-3</b>					
13	1	Personal Selling – Definition	T1 & R1	Lecture Mode	18.1 , 22.1- 22.3 373 - 374, 388-390
14	1	Salesmanship Definition	T1 & R1	Lecture Mode	18.2, 374
15	1	Features	T1 & R1	Lecture Mode	18.3, 390 - 391
16	2	Objectives , Benefits	T1	Lecture Mode	18.3 – 18.4 18.8 – 18.10
17	1	Criticism against salesmanship.	T1	Lecture Mode	18.10 – 18.12



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18	1	ICT Class			
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Sl. No	HOURS	TOPIC	BOOK	TEACHING MODE	PAGE NO.
<b>UNIT-4</b>					
19	1	Qualities of a successful salesman	T1	Lecture Mode	20.1
20	2	Physical, Mental, Social and , Moral qualities	T1& R1	Lecture Mode	20.2 – 20.5, 379 - 382
21	2	Other requisites of a salesman.	T1	Lecture Mode	20.6 - 20.7
22	1	Slip Test (with University Questions)			
<b>UNIT-5</b>					
23	2	Recruitment of Salesman	T1	Lecture Mode	24.1 – 24.3
24	2	Sources	T1	Lecture Mode	24.4 – 24.9
25	1	Remuneration of Salesman;	T1& R1	Lecture Mode	25.4 – 25.8, 432 - 436
26	1	Methods.	T1	Chalk and Talk Lecture Mode	25.8 – 25.15
27	1	ICT CLASS			
28		Revise University questions			

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## LESSON PLAN

<b>PROGRAMME: III-B.COM(A,B,C)</b>	<b>SEMESTER/YEAR: 6<sup>th</sup> Semester, 2021-22</b>
<b>COURSE: COMMERCE PRACTICAL</b>	<b>COURSE CODE:</b>
<b>FACULTY'S NAME: V. GAYATHRI, V. GUNA SUNDARI, K. RAGA PRIYA</b>	<b>TOTAL HOURS: 30</b>

### Course objective

The course is designed to

- To Import knowledge about the basic principles of banking .
- To prepare the origin of Banking system in India.
- Analysis the different types of negotiable instrument and their legal activities.
- To apply the new technologies in banking sector

### Course outcomes

On completion of the course the student will be able to





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CO	COURSE OUTCOME
CO1	Able to prepare the branches banking and differentiate the type of customer involved in it
CO2	To identify the different type of cheque which are crossed cheque and open cheque
CO3	To analyse the liabilities and legal role of paying banker and collecting
CO4	Able to identify the type of securities and stock market
CO5	Able to prepare the concept of E – marketing like ATM, credit card , Digital card etc ..

## COMMERCE PRACTICAL

### LIST OF PRACTICAL

Filling up of Money order form - Layout of business letter - Blue print of an office- Filing of papers- use of common office machines- Designing of forms for purpose Preparation of Vouchers, Invoice and Cash receipts - Telephone Etiquette - Handling of Visitors.

Format of Joint Stock Company Balance sheet-Model of a partnership deed- Format of Profit and Loss appropriation account- Debit note and Credit note and Statement of affairs of an insolvent.

Cost sheet Specimen of Stock Sheet/ Register. Payroll/Wage Sheet, Form of Bin and Time Card, Filling of material order and material requisition,- and Issue register.

Chart of an Organization Structure.

Filling up of an account opening form, Knowledge of various forms used in day-to- day banking activities - Cheque – Pay-in-slip - Withdrawal form - Transfer form – Draft Challan, Form of Bill of exchange and



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Promissory note, Fixed Deposit Receipt, Safe Custody Receipt, Form of letter of Credit, Currencies of different Countries, ATM Debit and Credit Card.

Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names – Publishing the products in the market.

Filling up of Equity share application and mutual fund form, Specimen of Share, Mutual fund and Bond certificates.

Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, Filling up of Proxy form.

Filling up of Income tax returns, Sales tax forms and applying for income tax refund.

**NOTE:** Students have to submit a practical note book consisting of specimen forms of all the above documents mentioned in the syllabus.