



SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

**(An Autonomous Institution)
TVR NAGAR, ARUPPUKOTTAI ROAD, MADURAI – 625 022**



ANNUAL QUALITY ASSURANCE REPORT 2020 - 21

Teaching Plan B.Com., Honours 2020 - 21

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCES

An Autonomous Institution

(Affiliated to Madurai Kamaraj University & Re-Accredited with B' Grade by NAAC)

T.V.R. NAGAR, ARUPPUKOTTAI ROAD, MADURAI-22

DEPARTMENT OF COMMERCE (HONOURS)

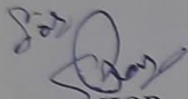
COURSE PLAN FOR AY 2020-21

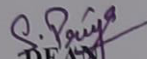
PART	COURSE	COURSE CODE	FACULTY NAME
SEMESTER I			
I	Tamil I /	20UT101/20UH101	MRS.H GEETHA/MRS. S. NEELA
	Hindi I		
II	English for Correspondence and Reporting I	20UBC102	MR. M SOWDESH
III	Principles and Practices of Accounting I	20BH103	CA P NAGARAJU
CORE	Business Economics	20BH104	MR. A RAJASEELAN
	Business Law	20BH105	CA P PERIYASAMY
III ALLIED	Business Mathematics	20BBH106	MS. MAHALAKSHMI
IV		Value Education	20VE109
V	Physical Education	20PE110	MR. THANGAMUTHU
SEMESTER II			
I	Tamil II /	20UT201/20UH201	MRS.H GEETHA/MRS. S. NEELA
	Hindi II		
II	English for Correspondence and Reporting II	20UBC202	MR. M SOWDESH
III	Principles and Practices of Accounting II	20BH203	CA P NAGARAJU
CORE	Business and Commercial Knowledge	20BH204	MR. A RAJASEELAN
	Business Statistics	20BH205	MS.

	Reasoning Skills	20RS207	MAHALAKSHMI MS.
IV	Environmental Studies	20ES209	MAHALAKSHMI DR. D SELVARAJ
SEMESTER III			
III	Advanced Accounting I	19BH301	ACCA K MADESH
CORE	Direct Taxation	19BH302	CA P PERIYASAMY
	Cost Accounting	19BH303	CA P NAGARAJU
III		19BH304	
ALLIED	Corporate Law I		CA P NAGARAJU
	Introduction to Information Technology - I	19BH305	MS. MAHALAKSHMI
	Campus Recruitment Training I	19CRT308	MR. SUNDARAM
IV	Non-Major Elective: Short Stories on World Literature	19SSL306	MISS. T SRIDEVI
SEMESTER IV			
III	Advanced Accounting II	19BH401	ACCA K MADESH
CORE	Goods and Service Tax	19BH402	CA P PERIYASAMY
	Cost and Management Accounting	19BH403	CA P NAGARAJU
III	Corporate Law II	19BH404	CA P NAGARAJU
ALLIED	Introduction to Information Technology - II	19BH405	MS. MAHALAKSHMI
	Campus Recruitment Training II	19CRT409	MR. SUNDARAM
IV	Non-Major Elective: Art of Public Speaking	19APS407	MISS. T SRIDEVI
SEMESTER V			
III	Advanced Accounting III	18BH501	ACCA K MADESH
CORE	Audit and Assurance I	18BH502	CA P NAGARAJU
	Financial Management	18BH503	CA P NAGARAJU
III	Enterprise Information System / Computer Applications in Business / Elements of E-Commerce / Accounting Software (Tally or SAP) / Relational Database Management System	18BH504	
ELECTIV E			ACCA K MADESH

SEMESTER VI

III	Advanced Accounting IV	18BH601	ACCA K MADESH
CORE	Auditing & Assurance II	18BH602	CA P NAGARAJU
	Strategic Management	18BH603	MR. A RAJASEELAN
III ALLIED	Economics for Finance	18BH604	ACCA K MADESH


HOD


DEAN


PRINCIPAL

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme :		All First Year (Except F&IS)						
Title of the Course :		TAMIL			Course Code:	20UT101		
Year / Semester:		2020-2021/1	Section:		Total No. of Students:			
No.Of Credits:		3			Total no. of Contact hours:50			
S. No	Topic	Reference / text Book Page No.	Teaching Aids	Mode of Delivery No. of Hours			Cummulative Hours	
		T 12 / R 04		L	T	P		
Unit I								
1	□□□□□□□□ - □□□□□□□□□□□□ □□□□□□□□□□ - □□□□□□□□□□□.	R1-1,2/R2- 154/R3-74	BB	2	2		4	
2	□□□□□□□□ □□□□□□ - □□□□□□ □□□□□. □□□□□□ □□□□□□ □□□□□□□□ □□□□□□ - □□□□□□□□□.	R1- 5,6/ R3-50 /R4- 68	BB	2	2		4	

3	□□□□□□□□ - □□□□□□□□ □□□□□□ □□□□□□□□.	R1-6/ R5 - 1	BB	1	1		1
Unit II							
4	□□□□ - □□□□□□□□ □□□□□□, □□□□□□.	R1-7/R6 - 13/48		1	1		2
5	□□□□□□□□ □□□□□□□□ - □□□□□□□□□□□□ □□□□□□□□(□□□□□□ □□□□□□□□□□);).	R1-8/ R7-26	BB	1	1		2
6	□□.□□□□□□□□- □□□□□□□□□□□□□□ □□□□□□ (□□□□□□□□□□ □□□□□□□□).	R1-10/ R8- 99	BB	1	1		2
7	□□□□□□□□□□-□□□□□□ □□□□□□□□□□□□□□ (□□□□□□□□ □□□□□□□□ □□□□□□□□□□□□□□).	R1-8/ R9-121	BB	1	1		2

8	□□□□ □□□□□□□- □□□□□□□□□□□□□□ □□□□□ 10 □□□□□ □□□□□□□□□□..	R1-20/ R10-38	BB	1	1		1
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Unit III

9	□□□□□□□□□□□□□□- □□□□□□□□□□□□□□□.	R1-22/R11-29	BB	1	1		2
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10	□□□□□□□□□□- □□□□□□□□□□.	R1-41/R12-61	BB	1	1		2
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11	□□□□□□-□□□□□□□	R1-22/ R 13-47	BB	1	1		2
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12	□□□.□□□.□□□□□□□□- □□□□□□□□□□□□□□□ □□□□□□□□□□□.	R1-29/R12-92	BB	1	1		2
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13	□□□□□□□.□□□□□□□□ - □□□□□□□□.	R1-66/ R12 -60	BB / PPT	1	1		1
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Unit IV

14	<p>செய்தல் □□□□□□□□, ல செய்தல் □□□□□□□□, ர-ந □□□□□□□□.;</p>	R1-76/R14-236	BB	2	2		4
15	<p>□□□□□□□□ □□□□□□□□ - □□□□□□□□ □□□□□□ □□□□□□, □□□□□□□□ □□□□ □□□□□□.</p>	R1-79/ R14 - 264	BB	2	2		4
16	<p>□□□□□□□□ □□□□□□□□ - □□□□□□□□□□, □□□□□□□□□□□□, □□□□□□□□□□□□□□, □□□□□□, □□□□□□ □□ □□□□□□ □□□□□□□□ □□□□□□□□, □□□□□□□□□□ □□□□□□□□</p>	R1-84/R14 - 403	BB	1	1		1
			Unit -V				
17	<p>□□□□□□□□□□□□□□□□ □□□□□□□□□□ □□□□□□□□□□□□□□</p>	R1-91/R15-258	BB	1	1		2

18	□□□□□□□□□□ □□□□□□□□□□ □□□□□□□□□□□□	R1-95/ R16-423	BB	1	1		2
19	□□□□□□□□□□□□□□ (□□□□□□□□□□□□ □□□□□□□□).	gilg;ghw;wy;	BB	3	3		5
* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical							
* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open educational resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDo), and Google Slides(GS) and Whiteboards(WB),Wikipedia (W) any other tools may also be included. [Mark the abbreviation in the teaching aids column]							
COURSE PLAN FOR CONTENT BEYOND SYLLABUS							

SL.NO	Module	Lecture	Planned Topics	Date	Time	Total No of Hours Allotted	
1	1	Lecture1	□□□□□□□□□□□□□□ □□□□□□□□				
2		Lecture2	□□□□□□□ □□□□□□□□				
3	2	Lecture1	□□□□□□□□ □□□□□□□□;				

Gaps in the Syllabus –To meet Industrial Requirements

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) /			
				Hours beyond the Time Table (HB)			
1	□□□□□□□□ □□□□□□□□	Assignment		3			
2	□□□□□□□□ □□□□□□□□ □□□□□□□□ □□□□□□□□	Seminar	3				

3	□□□□□□ □□□□□□□□□□ □□□□□□□□□□□□□□□□	Peer teaching	2				

Resources [Citation style differs for each Programme, Kindly use the citation style (APA, MLA etc) applicable for your domain. This has been advised by the University Nominees and Experts last time]

Reference Books

R1	□□□□□□ □□□□□ -1 – □□□□□□□ □□□□□□□□ – □□□□□□□□ □□□□□□□□□□ □□□□□□□□.						
R2	□□□□□□□□□. □□□□□□□□□ □□□□□□□□. □□□□□: □□□□□□□□□ □□□□□□□□□, 1920. Print.						
R3	□□□□□□□□□□. □□□□□□□□□□ □□□□□□□□. □□□□□□□: □□□□ □□□□□□□□□□□□□□, □□□□□□□□ □□□□□□□□,						

R13	<p>□□□□□□ □□□□□□□□□□ □□□□□□□□□□. □□□□□: □□□□□□□□□□□□ □□□□□□ □□□□□□□□□□ □□□□□□□□□□□□, 2002Print.</p>						
R14	<p>□□.□□□□□□□□. □□□□□ □□□□□□□□□□ □□□□□□. □□□□□: □□□□□□□□ □□□□□□ □□□□□□□□, 2007. Print.</p>						
R15	<p>அ.□□.□□□□□□□□□□□□. □□□□ □□□□□ □□□□ □□□□□□□□? □□□□□□: □□□□□□□□□□□□, 1999. Print.</p>						
R16	<p>□□□□□□□□□□□□□□. □□□□□□□□□□□□□□ □□□□□□□□ □□□□□□□□□□□□□□. □□□□□□□□□□□: □□□□□□ □□□□□□□□□□, 1999. Print.</p>						
	<p>□□.□□□□□□□□□□. □□□□□ □□□□□□□ □□□□□□□□. □□□□□□: □□□□□□□□□□ □□□□□□□□. 2015 Print.</p>						
E – Books /Library INFLIBNET RESOURCES							
E1							
E2							
E3							
E4							

Topics beyond Syllabus							
Module 1							
M2	NA						
M3	NA						
M4	NA						
PORTION FOR EXAMINATION							
Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage (to be decided by the Department)				

	SLIP / CLASS TEST	Unit/Portion to be decided by the Course Teacher and the HoD	15%				
	I INTERNAL	UNIT - I, II, V	50%				
	II INTERNAL	UNIT - III, IV, V	50%				
	Summative Examination	ALL FIVE UNITS	100%				
ASSESSMENT METHODOLOGY – DIRECT							
	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No		

Internal Examination	Yes	Yes	Yes	Yes	Yes		
Assignment	Yes	Yes	Yes	Yes	Yes		
Slip Test / Class Test	Yes	Yes	Yes	Yes	Yes		
Project	No	No	No	No	No		
Summative Examination	No	No	No	No	No		
Assessment Indirect							
	Yes/No	Yes/No	Yes/No				

Assessment of Course Outcome by Student Feedback	Yes						
Feedback from Alumni	Yes						
Feedback from Educational Experts	Yes						
Feedback from Parents	Yes						
Designation	Prepared by						
	Name	Signature	Date				
Course Coordinator / In-charge	Mrs.H.Geetha						

Course Coordinator / In-charge	Ms.R.Sailakshmi						
Module Coordinator (One person who would coordinate all Courses in a Programme according to OBE)	Mrs.N.Selvi						
Approved by							
	Name	Signature	Seal	Date			
HoD	Mrs.N.Selvi						
Dean Academics	Dr.S.Priya						

Principal	Dr.R.Sujatha						

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

**Name of the Programme : Animation,CS,MHS,Food Science,Fire and Safety, BBA and B.Com (Banking & Insurance& ACCA),
Viscom and Networking**

Title of the

Course : Hindi I

Course Code: 20UH101

Year / Semester: I YEAR/ I SEMESTER

Section:

Total No. of Students:

No.Of Credits: 3

Total no. of Contact hours: 45

S. No	Topic	Reference / Text Book Page No.	Teaching Aids	Mode of Delivery No. of Hours			Cumulative Hours
				L	T	P	
Unit I							
1	□□□□□□ – peshevar.	R 1-4 / T1-79&80	BB	2	1		9
2	□□□□ □□ □□□□□□□□ - dakoo say mahatma	R 1-7 / T1 -87	BB	2	1		
3	□□□□□□ □□□□□ - hmara bharath	R 1-9 / T1-93	BB	2	1		
Unit II							
1	□□□□□□ और□□□□□ – sowdagar aur baloo.	R 1-11 / T2-104	BB	2	1		9
2	□□□□□□ □□□□□□□□ - Laalachi kutha.	R 1-12/ T2-105	BB	2	1		
3	□□□□□□ और□□□□□ - Dharji aur haathi	R 1-13/ T2-116&117	BB	2	1		
Unit III							

1	सरल □□□□□□ □□□□□□ - □□□□□□ - 1 – pages 1 to 10. .	R 1-14 to 30 / T3-5 to 32	BB	2	1		9
2	□□□□ □□□□	R1-31	BB	2	1		
3	वचन □□□□.	R1-32	BB	2	1		
Unit IV							
1	□□□□□□ और□□□□□□ - Doctor and a patient.	R 1-33 / T4-222	BB	2	1		9
2	□□□□□□□□ और□□□□□□ - Shopkeeper and buyer. □□□□□□□□ और □□□□□□□□ - Traveller and Auto man.	R 1-34 / T4-223	BB	2	1		
3	□□□□□□□□□□ □□ □□□□□□ और□□ □□□□ - Customer or Fruit seller and vegetable seller.	R 1-35 / T4-224	BB	2	1		
Unit V							
1	फलऔर□□□□□□□□□□ □□ □□□□□□ - Names of fruits and vegetables.	R 1-35&36	BB	2	1		9
2	□□□□ - Names of condiments.	R 1-37	BB	2	1		
3	□□□□□□ – Numbers - 1 to 50.	R 1-37 & 38	BB	2	1		

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open educational resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDo), and Google Slides(GS) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.
[Mark the abbreviation in the teaching aids column]

COURSE PLAN FOR CONTENT BEYOND SYLLABUS

Sl.NO	Module	Lecture	Planned Topics	Date	Time	Total No of Hours Allotted
1	1	Lecture1	Framing words			
2	2	Lecture2	Framing simple sentences			
3	3	Lecture3	Asking questions			
4	4	Lecture 4	Simple phrases			

Gaps in the Syllabus –To meet Industrial Requirements

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) /
				Hours beyond the Time Table (HB)
1	Framing words and sentences	Assignment		3
2		Seminar		

3		Peer teaching		
4	NA	Industrial Visit	NA	NA

Resources [Citation style differs for each Programme, Kindly use the citation style (APA, MLA etc) applicable for your domain. This has been advised by the University Nominees and Experts last time]

Reference Book	
R1	A Compiled book, covering all the topics of the syllabus prepared by the Department of Hindi.
Text Books	
T1	संस्कृतभाषायां हिन्दी शब्दावली संस्कृत शब्दावली हिन्दी भाषायां, संस्कृतभाषायां: संस्कृतभाषायां शब्दावली, संस्कृतभाषायां - 518
T2	संस्कृतभाषायां हिन्दी शब्दावली I संस्कृतभाषायां शब्दावली हिन्दी भाषायां, संस्कृतभाषायां - संस्कृतभाषायां, 2010: संस्कृतभाषायां शब्दावली, 2016 : संस्कृतभाषायां
T3	संस्कृतभाषायां हिन्दी शब्दावली संस्कृतभाषायां शब्दावली हिन्दी भाषायां, संस्कृतभाषायां संस्कृतभाषायां शब्दावली: संस्कृतभाषायां - 518.
T4	संस्कृतभाषायां हिन्दी शब्दावली संस्कृतभाषायां शब्दावली हिन्दी भाषायां, संस्कृतभाषायां संस्कृतभाषायां शब्दावली: संस्कृतभाषायां - 519.
Web Resources	
W1	
W2	
E – Books /Library INFLIBNET RESOURCES	
E1	
E2	
E3	
E4	

Topics beyond Syllabus

M1	NA
M2	NA

M3	NA
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PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage (to be decided by the Department)
1	SLIP / CLASS TEST	UNIT - I	15%
2	I INTERNAL	UNIT - I, II, V	50%
3	II INTERNAL	UNIT - III, IV, V	50%
4	Summative Examination	ALL 5 UNITS	100%

ASSESSMENT METHODOLOGY – DIRECT

	Yes/No	Yes/No	Yes/No	Yes/No	Yes/No
Internal Examination	Yes	Yes	Yes	Yes	Yes
Assignment	Yes	Yes	Yes	Yes	Yes
Slip Test / Class Test	Yes	Yes	Yes	Yes	Yes
Project	No	No	No	No	No
Summative Examination	No	No	No	No	No

Assessment Indirect

	Yes/No	Yes/No	Yes/No
Assessment of Course Outcome by Student Feedback	Yes		
Feedback from Alumni	No		
Feedback from Educational Experts	Yes		
Feedback from Parents	No		

Prepared by

Designation	Name	Signature	Date
Course Coordinator / In-charges	Mrs.S.Neela		
Module Coordinator (One person who would coordinate all Courses in a Programme according to OBE)			

Approved by

	Name	Signature	Seal	Date
HoD	Mrs.S.Neela			
Dean Academics	Dr.S.Priya			
Principal	Dr.R.Sujatha			

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : English for Correspondence and Reporting I

Course Code : 20UBC102

Year / Semester : I / I

Total No. of Students : 24

No of Credits : 4

Total No. of Contact Hours : 45 hrs

Course Teacher (s) Name : Mr. Sowddesh M

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
1.	Types	T1.2 – 1.5	PDF	L			0.5
2.	Directions	T1.5 – 1.8	PDF	L			1.5
3.	Network	T1.5 - 1.8	PPT	L			2.5
4.	Process	T1.1 – 1.2	PPT	L			3

5.	Problems	T1.9 - 1.10	PDF	L			4
6.	Barriers	T1.9 – 1.10	PPT	L			5
7.	Types of Communication	T1.2	PPT	L			6
8.	Interpersonal Skills	T1.8	PPT	L			7
9.	Listening Skills	T1.8 – 1.9	PPT	L			8
10.	Emotional Intelligence	T1.9	PPT	L			9

UNIT – II

1.	Definition	T2.1-2.3	PDF	L			0.25
2.	Classification of sentence based on connotation	T2.7 - 2.8	PDF	L			0.75
3.	Sentence Structure	T2.3 - 2.7	PDF	L			2.5
4.	Types of sentences	T2.7 – 2.11	PDF	L			3
5.	Direct-Indirect Speech	T2.16 – 2.17	PPT	L			3.5
6.	Rules for converting Direct speech into Indirect speech	T2.17	PPT	L			4
7.	Change in pronouns	T2.18 – 2.19	PPT	L			4.5
8.	Change in tenses	T2.17 – 2.18	PPT	L			5

9.	Change in modals	T2.19	PPT	L			5.5
10.	Changes for Imperative sentences	T2.19 – 2.20	PPT	L			6
11.	Changes for Exclamatory sentences	T2.20 – 2.21	PPT	L			6.5
12.	Changes for Interrogative sentences	T2.20	PPT	L			7
13.	Punctuation in Direct speech	T2.16 – 2.17	PPT	L			7.5
14.	Rules for converting Indirect speech into Direct speech	T2.21	PPT	L			8
15.	Active Passive Voice: Introduction	T2.11 – 2.12	PPT	L			8.5
16.	Verbs Voice Active or passive	T2.12	PPT	L			9

UNIT – III

1.	Introduction	T3.1	PDF	L			1
2.	Significance of improving vocabulary	T3.1 – 3.2	PDF	L			2
3.	How to improve vocabulary	T3.3 – 3.4	PDF	L			3
4.	Root words	T3.10 – 3.12	PPT	L			4
5.	Synonyms and Antonyms	T3.7 – 3.9	PDF	L			5
6.	Words formed by using Prefixes	T3.13 – 3.14	PPT	L			5.5

7.	Words formed by using Suffixes	T3.14 – 3.15	PPT	L			6
8.	Phrasal verbs	T3.15 – 3.18	PPT	L			7
9.	Collocations	T3.18 – 3.20	PDF	L			8
10.	Idioms	T3.20 – 3.21	PPT	L			9

UNIT – IV

1.	Introduction to Comprehension Passages	T4.1 – 4.2	PPT	L			3
2.	Points to ponder	T4.2 – 4.5	PPT	L			5
3.	Sample Passages with answers	T4.5 – 4.19	PDF	L			9

UNIT – V

1.	Introduction to Note Making	T5.1 – 5.2	PPT	L			1
2.	Significance of Note Making	T5.2	PPT	L			2.5
3.	Detailed Format Heading(Title) a) Sub-heading b) Indentation c) Points d) Use of abbreviations e) Summary f) Content g) Expression	T5.6 – 5.8	PPT	L			4.5
4.	Steps to Comprehend and summarize text	T5.8 – 5.10	PDF	L			6
5.	Helpful Hints	T5.10	PDF	L			7.5

6.	Sample Passages with Notes	T5.10 – 5.18	PDF	L			9
TOTAL HOURS							45

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and

Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material, NOVA Publication, Faridabad, 2019
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Reference Books

R1	Varinder Kumar, “Business Communication”, Kalyani Publication, 2011
R2	Pardeshi. P.L., “Communication Skill”, Nirali Publication Pune , 2007
R3	Rajendrapal, “Essential of Business Communication”, Sultan Chand & Son, New Delhi, 2013

Web Resources

W1	https://www.icai.org/post.html?post_id=14369
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 2: Sec-B: Business Correspondence and Reporting – ICAI study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
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1.	Trends in formal communication system	Seminars	1	1
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* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Proximity in communication	1
2	2	GD	Interactions	Letter writing	1
3	5	GD	Interactions	Minutes of meeting	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
---------	------	---------------------------------	------------------------------------

1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Mr. Sowddesh M		
Programme Coordinator	Dr. M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr. M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : Principles and Practices of Accounting I

Course Code : 20BH103

Year / Semester : I / I

Total No. of Students : 24

No of Credits : 4

Total No. of Contact Hours : 60 hrs

Course Teacher (s) Name : CA Nagaraju P

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
11.	Meaning	T1.1 - 1.6	PDF	L			0.5
12.	Scope	T1.6 - 1.18	PDF	L			1
13.	Accounting Concepts	T1.22 - 1.35	PDF	L			1.5
14.	Principles And Conventions	T1.24	PDF	L			2
15.	Accounting Terminology	T1.43 - 1.56	PDF	L			3
16.	Capital And Revenue Expenditures And Receipts	T1.58 - 1.63	Ex		T		3.5
17.	Contingent Assets And Contingent Liabilities	T1.66 - 1.68	Ex		T		4
18.	Accounting Policies	T1.70 - 1.72	Ex		T		5
19.	Measurement Discipline	T1.74 - 1.77	Ex		T		5.5

20.	Valuation Principles - Accounting Estimates	T1.77 - 1.80	Ex		T		6
21.	Accounting Estimates	T1.80 – 1.81	Ex		T		7
22.	Accounting Standards	T1.84 – 1.89	Ex		T		10
23.	Indian Accounting Standards	T1.91 – 1.95	Ex		T		12
UNIT – II							
17.	Basic Accounting Procedures	T2.1 - 2.14	Ex		T		1
18.	Journal Entries	T2.14 - 2.24	Ex		T		3
19.	Ledgers	T2.31 - 2.37	Ex		T		5
20.	Trial Balance	T2.41 – 2.49	Ex		T		6
21.	Subsidiary Books	T2.53 – 2.65	Ex		T		8
22.	Cash Book	T2.69 – 2.81	Ex		T		10
23.	Rectification of Errors	T2.85 – 2.106	Ex		T		12
UNIT – III							
11.	Introduction	T3.1 - 3.2	Ex		T		1
12.	Bank Pass Book	T3.2 – 3.3	Ex		T		3
13.	Bank Reconciliation Statement	T3.3	Ex		T		5

14.	Importance of Bank Reconciliation Statement	T3.3 – 3.11	Ex		T		6
15.	Procedure for Reconciling the Cash Book Balance with the Pass Book Balance	T3.11 – 3.13	Ex		T		7
16.	Methods of Bank Reconciliation	T3.13 – 3.25	Ex		T		8
17.	Introduction to Inventory	T4.1 – 4.2	Ex		T		8.5
18.	Valuation	T4.3 - 4.4	Ex		T		9.5
19.	Basis	T4.4 – 4.5	Ex		T		10
20.	Inventory Record Systems	T4.5 – 4.6	Ex		T		11
21.	Formulae/Methods to Determine Cost	T4.6 – 4.14	Ex		T		11.5
22.	Inventories Taking	T4.14 – 4.18	Ex		T		12

UNIT – IV

4.	Introduction	T5.1 - 5.4	Ex		T		1
5.	Factors in the Measurement of Depreciation	T5.4 – 5.6	Ex		T		3
6.	Methods for Providing Depreciation	T5.7 – 5.20	Ex		T		4
7.	Profit or Loss on The Sale/Disposal of Property, Plant and Equipment	T5.20 – 5.22	Ex		T		6
8.	Change in the Method of Depreciation	T5.22 – 5.23	Ex		T		7
9.	Revision of the Estimated Useful Life of Property, Plant and Equipment	T5.24	Ex		T		9

10.	Revaluation of Property, Plant and Equipment	T5.24 – 5.25	Ex		T		11
11.	Provision for Repairs and Renewals.	T5.26	Ex		T		12
UNIT – V							
7.	Bill of exchange And Promissory Notes	T6.1 – 6.4	Ex		T		0.5
8.	Record	T6.5 – 6.6	Ex		T		1
9.	Due Date of a Bill	T6.6 – 6.8	Ex		T		1.5
10.	Noting Charges	T6.8 – 6.9	Ex		T		2
11.	Renewal of Bill	T6.9	Ex		T		2.5
12.	Retirement of Bills of Exchange & Rebate	T6.9	Ex		T		3
13.	Insolvency	T6.14	Ex		T		4
14.	Accommodation Bills	T6.17	Ex		T		4.5
15.	Bills of Collection	T6.21	Ex		T		5
16.	Bills Receivable and Bills Payable Books	T6.22	Ex		T		5.5
17.	Sale of Goods on Approval or Return Basis	T6.29 – 6.30	Ex		T		6
18.	Accounting Records	T6.30 – 6.31	Ex		T		6.5

19.	Consignment	T6.43 – 6.45	Ex		T		7.5	
20.	Accounting for Consignment Transactions	T6.45 – 6.47	Ex		T		8	
21.	Events in the Books of the Consignor	T6.45 – 6.47	Ex		T		8.5	
22.	Valuation of Inventories	T6.50	Ex		T		9	
23.	Normal & Abnormal Loss	T6.53 – 6.54	Ex		T		9.5	
24.	Return of Goods from the Consignee	T6.55	Ex		T		10	
25.	Advance by the Consignee Vs Security against the Consignment	T6.57	Ex		T		10.5	
26.	Average Due Date	T6.74 – 6.89	Ex		T		11.5	
27.	Account Current	T6.93 – 6.103	Ex		T		12	
TOTAL HOURS								60

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	<p>ICAI study material, NOVA Publication, Faridabad, 2020</p> <p><u>CHAPTERS - TEXT BOOK:</u></p> <p>Unit 1: Chapter 1- (1.1 to 1.95)</p> <p>Unit 2: Chapter 2 - (2.1 to 2.116)</p> <p>Unit 3: Chapter 3 – (3.1 to 3.33), chapter 4 – (4.1 to 4.27)</p> <p>Unit 4: Chapter 5 (5.1 to 5.35)</p> <p>Unit 5: Chapter 6 (6.1 to 6.106)</p>
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Reference Books

R1	Gupta R.L., Radhaswamy M. “Advanced Accountancy”, Volume I-13 th edition, Sultan Publications, 2014.
R2	Shukla M. C., Grewa T.S., Gupta S.C. “Advanced Accounts”, Volume – 1-17 th Edition, S. Chand Publications, 2011.

Web Resources

W1	https://www.icai.org/post.html?post_id=14447
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 1: Principles and Practice of Accounting – ICAI study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1.	Computer based accounting	Assignment	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	IFRS	1
2	2	GD	Interactions	Laundrying	1
3	3	GD	Interactions	Importance of material cost	1
4	4	GD	Interactions	Depreciation as allowable expenses under Income Tax Act	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%

2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	CA Nagaraju P		
Programme Coordinator	Dr. M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		

UNIT – I

24.	Definition, Nature and scope of Business Economics	T1.2 - 1.10	PDF	L			1
25.	Basic Problems of an Economy and Role of Price Mechanism	T1.11 – 1.12	PDF	L			2
26.	Capitalist economy	T1.12 – 1.15	PPT	L			5
27.	Socialist economy	T1.15 - 1.17	PPT	L			8
28.	Mixed economy	T1.17 - 1.18	PPT	L			9

UNIT – II

24.	Meaning and determinants of demand, Law of demand and Elasticity of demand	T2.25 - 2.37	PDF	L			1
25.	Price, income and cross elasticity	T2.37 - 2.48	PDF	L			2
26.	Theory of consumer's behavior	T2.57 - 2.59	PDF	L			3
27.	Law of diminishing Marginal utility	T2.59 - 2.62	PDF	L			5
28.	Marshallian approach and Indifference curve approach	T2.62 - 2.71	PDF	L			7
29.	Demand Forecasting	T2.48.- 2.55	PPT	L			8
30.	Meaning and determinants of supply, Law of supply and Elasticity of supply	T2.73 - 2.80	PDF	L			9

UNIT – III

23.	Meaning and Factors of production	T3.98 – 3.109	PPT	L			1
24.	Laws of Production	T3.110 – 3.119	PPT	L			2
25.	The Law of Variable proportions and Laws of Returns to Scale, Producer's equilibrium	T3.121 - 3.123	PPT	L			5
26.	Concepts of Costs	T3.121 – 3.123	PDF	L			6
27.	Short-run and long-run costs, Average and marginal costs, Total, fixed and variable costs	T3.123 – 3.133	PDF	L			9

UNIT – IV

12.	Various forms of markets	T4.151 – 4.160	PDF	L			1
13.	Perfect Competition, Monopoly, Monopolistic Competition and Oligopoly	T4.170 – 4.1197	PDF	L			5
14.	Price determination in these markets	T4.162 – 4.169	PDF	L			9

UNIT – V

28.	Introduction and Meaning	T5.214	PPT	L			1
29.	Phases of business cycle	T5.214 – 5.218	PPT	L			3
30.	Features of business cycle	T5.218 – 5.219	PPT	L			5
31.	Causes of business cycle	T5.219 – 5.221	PPT	L			7

32.	Relevance of business cycle in business decision making	T5.221 – 5.222	PPT	L			9
TOTAL HOURS							45

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material, NOVA Publication, Faridabad, 2019 <u>CHAPTERS - TEXT BOOK:</u> Unit 1: Chapter 1 (1.1 to 1.69); Unit 2: Chapter 2 (2.1 to 2.53); Unit 3: Chapter 3 (3.1 to 3.62) Unit 4: Chapter 4 (4.1 to 4.37); Unit 5: Chapter 5 (5.1 to 5.28).
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Reference Books

R1	Ahuja, H.L. “Business Economics.” New Delhi, S.Chand Publishers.2013.
R2	Varshney, R.L, Maheswari K.L, & Maheswari. R.K., “Business Economics.” Sultan Chand & Sons, New Delhi, 2009.
R3	Chaturvedi, D.D., Gupta. S.L. “Business Economics: Theory and Applications.” International Book House, New Delhi. 2012.

R4	Maheswari, Yoga. "Managerial Economics." New Delhi, PHI Learning Private Limited. 2003.
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Web Resources

W1	https://www.icai.org/post.html?post_id=14577
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 4: Part-I: Business Economics – ICAI Study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1	Macro Economics Concepts	Assignments	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SL.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Concepts of Firm, Sector & Economy	1
2	3	GD	Interactions	Break Even Analysis	1
3	5	GD	Interactions	International Trade	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Mr. Rajaseelan A		
Programme Coordinator	Dr. M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr. M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : Business Law

Course Code : 20BH105

Year / Semester : I / I

Total No. of Students : 24

No of Credits : 4

Total No. of Contact Hours : 45 hrs

Course Teacher (s) Name : CA Periyasamy P

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book, Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
29.	Nature of contract	T1.1 -1.23	PDF	L			2
30.	Consideration	T1.28 -1.33	PDF	L			3.5
31.	Essential elements of a valid contract	T1.36 - 1.58	PDF	L			5
32.	Performance of contract	T1.62 – 1.77	PDF	L			6.5
33.	Breach of contract and its remedies	T1.80 - 1.87	PDF	L			8
34.	Contingent and Quasi Contract	T1.90-1.96	PDF	L			9
UNIT – II							
31.	Formation of the contract of sale	T2.1 - 2.11	PDF	L			3
32.	Conditions and Warranties	T2.16 - 2.24	PDF	L			5

33.	Transfer of ownership and delivery of goods	T2.30 - 2.40	PDF	L			7
34.	Unpaid seller and his rights	T2.44 – 2.53	PDF	L			9

UNIT – III

28.	General Nature of Partnership	T3.1 - 3.13	PDF	L			3
29.	Relations of partners	T3.18 – 3.37	PDF	L			6
30.	Registration and dissolution of a firm.	T3.42- 3.50	PDF	L			9

UNIT – IV

15.	Introduction	T4.1 – 4.2	PDF	L			1
16.	Covering nature and scope	T4.2	PDF	L			3
17.	Essential features	T4.4 – 4.6	PDF	L			5
18.	Characteristics of LLP	T4.4 – 4.6	PDF	L			7
19.	Incorporation and differences with other forms of organizations	T4.6 – 4.19	PDF	L			9

UNIT – V

33.	Essential features of company	T5.3 – 5.4	PDF	L			1
34.	Corporate veil theory	T5.5 – 5.7	PDF	L			2

35.	Classes of companies	T5.7 – 5.17	PDF	L			3
36.	Types of share capital	T5.22 – 5.24	PDF	L			4
37.	Incorporation of company	T5.18 – 5.20	PDF	L			6
38.	Memorandum of Association	T5.24 – 5.26	PDF	L			7
39.	Articles of Association	T5.27 – 5.29	PDF	L			8
40.	Doctrine of Indoor Management	T5.29 – 5.31	PDF	L			9
TOTAL HOURS							45

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and

Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material, NOVA Publication, Faridabad, 2019
	<u>CHAPTERS - TEXT BOOK:</u>

Unit 1: Chapter 1 (1.1 to 1.96)

Unit 2: Chapter 2 (2.1 to 2.53)

Unit 3: Chapter 3 (3.1 to 3.50)

Unit 4: Chapter 4 (4.1 to 4.19)

Unit 5: Chapter 5 (5.1 to 5.31)

Reference Books

R1	Kapoor, N. D. "Elements of Company Law", 30th edition, Sultan Chand & Sons, NewDelhi, 2015.
R2	Goel, P. K. "Business Law for Managers", Biztantatara Publishers, India, 2008.
R3	Akhileshwar Pathack, "Legal Aspects of Business", 4th Edition, Tata McGraw Hill, 2009.
R4	Maheshwari, S.N. and Maheshwari S.K.; "A Manual of Business Law", 6th Edition, Himalaya Publishing House, 2015.
R5	Pillai, R.S.N. & Chand, S, Business Law, S Chand & Co, Delhi, 2014.
R6	Datey, V. S. GST Ready Reckoner, Taxmann Publishing, S. Chand Co., 2019.

Web Resources

W1	https://www.icai.org/post.html?post_id=15533
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 2: Sec-A: Business Laws – ICAI study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
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1	Basics of Negotiable Instruments Act	Seminar	1	1
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* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	E-Contracts	1
2	2	GD	Interactions	Contract of sales under E-Commerce	1
3	4	GD	Interactions	Difference between LLP & Private Limited Company	1
4	5	GD	Interactions	Doctrine of Ultra Vires	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage	
1.	SLIP / CLASS TEST	Unit – 1	20%	
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%	
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%	
4.	End Semester Examination	Unit I to V	100%	
Designation		Prepared by		
		Name	Signature	Date
Course Coordinator / In-charge		CA Periyasamy P		
Programme Coordinator		Dr. M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr. M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : Business Statistics

Course Code : 20BH106

Year / Semester : I / I

Total No. of Students : 24

No of Credits : 4

Total No. of Contact Hours : 60 hrs

Course Teacher (s) Name : **Ms. Mahalakshmi S**

Corresponding lab Paper : ~~Yes~~ / No

Sl. No.	TOPIC	Reference / Text Book_Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
35.	Ratio	T1.1 - 1.3	PDF		T		1
36.	Inverse ratio	T1.4 - 1.5	PDF		T		1.5
37.	Types of ratio	T1.4 - 1.5	PDF		T		2.5
38.	Proportion	T1.8 - 1.10	PDF		T		4
39.	Properties of proportions	T1.10 - 1.12	PDF		T		5
40.	Indices	T1.15	PDF	L			6
41.	Meaning of indices	T1.16	PDF	L			7

42.	Laws of indices	T1.16 – 1.20	PDF		T		8
43.	Logarithms	T1.23 – 1.26	PDF		T		9
44.	Change of base	1.26 – 1.27	PDF		T		10
45.	Fundamentals of laws of logarithms	T1.24 – 1.26	PDF		T		11
46.	Definition of logarithms	T 1.23 – 1.24	PDF		T		12

Unit – II

35.	Equations – introduction	T2.1 - 2.2	PDF	L			0.5
36.	Simple equations	T2.2	PDF		T		1
37.	Simultaneous equations in two unknowns	T2.6 - 2.7	PDF		T		2
38.	Method of solution	T2.6 – 2.7	PDF		T		2.5
39.	Method of solving simultaneous linear equation with three variables	T2.7 – 2.10	PDF		T		4
40.	Problems leading to simultaneous equations	T2.12 – 2.13	PDF		T		5
41.	Quadratic equation	T2.14 – 2.15	PDF		T		5.25
42.	How to construct a quadratic equation	T2.15	PDF		T		5.25
43.	Nature of roots	T2.15 – 2.16	PDF		T		6

44.	Problems on quadratic equation	T2.23 – 2.24	PDF		T		6.5
45.	Solution of cubic equation	T2.25 – 2.26	PDF		T		7
46.	Matrices – introduction	T2.35 – 2.36	PDF		T		7.5
47.	Types of Matrices	T2.36 – 2.38	PDF		T		8.5
48.	Algebra of Matrices	T2.38 – 2.46	PDF		T		9.5
49.	Matrix inverse	T2.49 – 2.53	PDF		T		11.5
50.	Solution of linear equations by Cramer's methods	T2.53 – 2.55	PDF		T		12

Unit – III

31.	Linear inequalities – Overview	T3.1 – 3.2	PDF	L			0.5
32.	Linear inequalities in one variable and the solution space	T3.2 – 3.13	PDF		T		3
33.	Time value of money - Introduction	T4.1 – 4.2	PDF	L			3.5
34.	Interest payment	T4.2	PDF		T		4
35.	Definition of Interest and some other related terms	T4.3	PDF		T		4.5
36.	Simple Interest and Compound interest	T4.3 – 4.17	PDF		T		5
37.	Effective rate of interest	T4.17 – 4.19	PDF		T		5.5
38.	Annuity	T4.21 – 4.23	PDF		T		6
39.	Future value	T4.23 – 4.27	PDF		T		7
40.	Present value	T4.27 – 4.33	PDF		T		8
41.	Sinking fund	T4.33	PDF		T		8.5
42.	Applications	T4.34 – 4.35	PDF		T		9.5
43.	Perpetuity	T4.36 – 4.38	PDF		T		10
44.	Net present value	T4.38 – 4.39	PDF		T		11
45.	Nominal and real rate of return	T4.39 – 4.40	PDF		T		11.5

46.	Compound annual growth rate (CAGR)	T4.40	PDF		T		12
UNIT – IV							
20.	Introduction	T5.1 - 5.2	PDF	L			0.25
21.	The factorial	T5.2 – 5.3	PDF		T		0.5
22.	Permutations	T5.3 – 5.4	PDF		T		1
23.	Results	T5.4 – 5.7	PDF		T		1.5
24.	Circular permutations	T5.9	PDF		T		2
25.	Permutation with restrictions	T5.10 – 5.13	PDF		T		3
26.	Combinations	T5.15 – 5.21	PDF		T		4.5
27.	Standard result	T5.21 – 5.25	PDF	L			5
28.	Sequence	T6.1 – 6.2	PDF	L			5.5
29.	Series	T6.3	PDF	L			6
30.	Arithmetic progressions (A.P)	T6.3 – 6.7	PDF		T		7.5
31.	Geometric progressions (G.P)	T6.9 – 6.10	PDF		T		8.5
32.	Geometric mean	T6.10 – 6.14	PDF		T		9
33.	Sets	T7.1 – 7.4	PDF		T		9.5

34.	Venn diagrams	T7.4 – 7.6	PDF		T		10
35.	Products sets	T7.8 – 7.9	PDF		T		10.5
36.	Relations and functions	T7.9	PDF		T		11
37.	Domain & range of a function	T7.9 – 7.17	PDF		T		12
Unit – V							
41.	Introduction	T8.1 – 8.2	PDF	L			0.25
42.	Derivative or differential coefficient	T8.2 – 8.5	PDF	L			0.5
43.	Some standard results (Formulas)	T8.5 – 8.8	PDF	L			1
44.	Derivative of a function of function	T8.8 – 8.9	PDF		T		1.5
45.	Parametric equation	T8.9	PDF		T		2
46.	Logarithmic Differentiation	T8.9 – 8.10	PDF		T		3
47.	Some more examples	T8.10 – 8.12	PDF		T		4.5
48.	Basic idea about higher order differentiation	T8.12	PDF		T		5
49.	Geometric interpretation of the derivative	T8.13 – 8.14	PDF		T		5.5
50.	Applications of differential calculus	T8.14 – 8.18	PDF		T		6

51.	Integral calculus	T8.24	PDF		T		7.5	
52.	Integration calculus	T8.24	PDF		T		8.5	
53.	Basic formulas	T8.25 – 8.27	PDF	L			9	
54.	Method of substitution (change of variable)	T8.27 – 8.28	PDF		T		9.5	
55.	Integration by parts	T8.28 – 8.29	PDF		T		10	
56.	Method of partial fraction	T8.30 – 8.32	PDF		T		10.5	
57.	Definite integration	T8.32 – 8.33	PDF		T		11	
58.	Important properties	T8.33 – 8.35	PDF	L			12	
TOTAL HOURS								60

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and

Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	<p>ICAI Study Material, NOVA Publication, Faridabad, 2019</p> <p><u>CHAPTERS - TEXT BOOK:</u></p> <p>Unit 1: chapter 1 (1.1 to 1.35)</p> <p>Unit 2: chapter 2 (2.1 to 2.53)</p> <p>Unit 3: chapter 3(3.1 to 3.46) & chapter 4 (4.1 to 4.45)</p> <p>Unit 4: chapter 5(5.1 to 5.23), Chapter 6 (6.1 to 6. 37), & Chapter 7 (7.2 to 7.23)</p> <p>Unit 5: chapter 8 (8.2 to 8.43)</p>
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Reference Books

R1	Allel R.G., Basic Mathematics: MacMilan, New Delhi.
R2	Dowling, E.T., Mathematics for Economics: Schaum Series, McGraw Hill, London.
R3	Gupta. S.P., Statistical Methods Sultan Chand & Sons, New Delhi, 2000.
R4	Aror P.N., Arora Amit, Arora. S, Business Statistics, S. Chand Publishing, 2007.
R5	Sathyadev. C. Statistics, S. Chand Publishing, 2009.

Web Resources

W1	https://www.icai.org/post.html?post_id=14574
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 3: Business Mathematics, Logical Reasoning & Statistics – ICAI study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
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1	Introduction to Econometrics	1	1	
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* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Usage of ratios in analysis of financial results	1
2	2	GD	Interactions	Understanding relationship between dependent & Independent factors	1
3	3	GD	Interactions	Power of compounding in investment	1
4	4	GD	Interactions	Control techniques in business process	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Ms. Mahalakshmi S		
Programme Coordinator	Dr. M.Tharani		

Approved by

	Name	Signature	Date
HoD	Dr. M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD/EVEN SEMESTER)

Name of the Programme :	ANI/VIS/CS/Net/MCHM/FSPM/B.Com B&I/HONS&ACCA/BBA
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Course Name :	General Tamil II	Course Code :	20UT201
Year / Semester	I/II	Section	
Total No. of Students		No. of Credits	3
Corresponding lab Paper	Yes / No.	Total No. of Contact Hours	3
Course Teacher Name			

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
1	திருஞானசம்பந்தர்- (திருஆலவாய்	CM/2	BB	2			2
2	திருநாவுக்கரசர் - (நமச்சிவாய திருப்பதிகம்)	CM/3	BB	2			2
3	சுந்தரர் – (திருப்புவணம் திருத்தலம்)	CM/4	BB	2			2
4	ஹெ.ஆ.கிருஷ்ணப்பிள்ளை(இரட்சணிய மனோகரம்)	CM/5	BB	3			3
UNIT – II							
5	பொய்கையாழ்வார் - (முதல் திருவந்தாதி)	CM/6	BB	2			2
6	நம்மாழ்வார்- (திருவாய்மொழியில்)	CM/7	BB	2			2
7	ஆண்டாள் -(திருப்பாவை)	CM/8	BB	2			2

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
8	குணங்குடி மஸ்தான் சாகிபு (பராபரக்கண்ணி)	CM/9	BB	3			3
UNIT – III							
9	பலவீனத்தை பந்தாடுவோம் - வெ.இறையன்பு	CM/10	BB	2			2
10	தமிழ்நாட்டு காளை விளையாட்டும் மேல்நாட்டு காளைப்போரும்-முனைவர் ஆ.முத்தையா-	CM/15	BB	2			2
11	இன்றியமையா இதழியல் கலை - முனைவர்.மா.பா.குருசாமி	CM/24	BB	2			2
12	தமிழில் அறிவியல் -மணவை. முஸ்தபா -	CM/28	BB	2			2
13	கறுப்பு- முனைவர் தொ. பரமசிவன்	CM/34	BB	1			1
UNIT – IV							
14	சொல்வகைகள்	CM/39	BB	3			3
15	அணிஇலக்கணம்	CM/42	BB	3			3
16	வினாவும் – விடையும்,	CM/44	BB	3			3
UNIT – V							
17	பக்தி இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்	CM/48	BB	3			3
18	உரைநடையின் தோற்றமும் வளர்ச்சியும்	CM/50	BB	3			3
19	கட்டுரைப்பயிற்சி.	-	BB	3			3
TOTAL HOURS							45

L – Lecture T – Tutorial (Problems / Example Programs / Revision Classes) P – Practical

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included. [Mark the abbreviation in the teaching aids column]

Course Material

1. பொதுத்தமிழ்II – பாடநூல் தொகுப்பு கல்லூரித் -தமிழ்த்துறை வெளியீடு

Reference Books

1. தேவாரம்.சைவசித்தாந்த நூற்பதிப்புக்கழக வெளியீடு, சும்பகோணம்: 1990. Print.
2. நாலாயிரதிவ்வியப்பிரபந்தம்.சைவசித்தாந்த நூற்பதிப்புக்கழக வெளியீடு,1992 .Print.
3. சங்க இலக்கியமும் உரைநடையும்.மதுரை காமராசர் வெளியீடு, சென்னை: 1982. Print.
4. இதழியல்கலை.முனைவர்.மா.பா.குருசாமி.தமிழ்ப்புத்தக்காலயம், சென்னை: 1975. Print.
5. பயன்பாட்டுத்தமிழ் இலக்கணம்.மணிவாசகர் பதிப்பகம், மதுரை: 1995.Print.
6. தண்டியலங்காரம்.சைவ சித்தாந்த நூற் பதிப்புக் கழக வெளியீடு,சென்னை: 1976.Print.
7. தமிழ் இலக்கிய வரலாறு-1 .மது.ச.விமலானந்தம். முல்லை நிலையம், சென்னை: 1976.Print.

Gaps in the Syllabus

SL.	Name of the Topic	PROPOSED	No of Hours	Hours with in the Time Table (HT) /
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NO	ACTION	Allotted	Hours beyond the Time Table (HB)
1.	செய்தித்தாள்கள் வாசித்தல்	2	(HB)
2.	புத்தகம் வாசித்தல்	2	(HB)

* Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1.1	Assignment	2	கட்டுரை எழுதுதல்	2
1	1.1.1	Seminar	2	புத்தகம் வாசித்து விமர்சனம் செய்தல்	2
2	2.1	Peer teaching	2	நடைமுறை நிகழ்வுகளை கலந்தாலோசித்தல்	2

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – I	20%
2.	I INTERNAL	Unit – I, II, III (up to -----)	40%
3.	II INTERNAL	Unit – III (from -----) , IV, V	40%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date

Course Coordinator / In-charge	Mrs.N.SELVI		
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Approved by			
	Name	Signature	Date
HoD	Mrs.N.SELVI		
Dean Academics	Dr.S.PRIYA		
Principal	Dr.R.SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (EVEN SEMESTER)

Name of the Programme :	B.Sc Animation, Viscom, CS, Networking, Food Science & Processing, Fire & Industrial Safety and Marine Catering Hotel Management,B.Com B&I,Honors and ACCA		
Course Name :	Hindi II	Course Code :	20UH201
Year / Semester	I / II	Section	
Total No. of Students		No. of Credits	3
Corresponding lab Paper	No	Total No. of Contact Hours	45
Course Teacher Name	Mrs.S.Neela		

Sl. No.	TOPIC	Course Material Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I - गद्य(Prose)							
1	चालीस करोड़ कुरते कहाँ से.....- Chaleeskaroodkurthea khan say	CM-02	BB / PPT	2	1		3
2	दक्षिण भारत हिन्दी प्रचार सभा – Dhakshin Bharath Hindi pracharsabha	CM-3	BB / PPT	2	1		3
3	हृदी दविस – Hindi divas	CM-6	BB / PPT	2	1		3
4	ओलपिकि में भारतीय महिलाओं ने झंडे गाड दिए – Olympic Meinbharatheeya mahilaon ney jande gadhdiyea	CM-4	BB / PPT	2	1		3
UNIT – II - आधुनिक कविता (Adhoonikkavitha)							
5	सीखो - Seeko	CM-7	BB / PPT	1	1		2
6	बड़ा कौन है ?- badakounhai	CM-8	BB / PPT	1	1		2

Sl. No.	TOPIC	Course Material Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
7	पुष्प की अभलिषा – pushpakeeabhilasha	CM-11	BB / PPT	1	1		2
8	एक बूँद - Eakhboondh	CM-9	BB / PPT	1	1		2
UNIT – III - सामान्य व्याकरण (Applied grammar)							
9	हन्दि प्रचार वाहर्नी I – Hindi prachaarvahinee (11 to 20)	CM-14 to 33	BB / PPT	2	1		3
10	सुबोध हन्दि रचना 1 – Subodh Hindi rachna(5 to 11)	CM-34 to 54	BB / PPT	2	1		3
11	वलिोम शब्द – opposites - Selected 25	CM-13	BB / PPT	2	1		3
UNIT – IV - राष्ट्रीय ज्ञान (National knowledge)							
12	राष्ट्रगान - जन-गण-मन -National Anthem-Jana-Gana-Mana	CM-56	BB / PPT	3	1		4
13	वन्देमातरम् – vandematharam (First two paragraphs)	CM-57 to 59	BB / PPT	2	1		3
UNIT – V – पत्र लेखन (Letter Writing)							

Sl. No.	TOPIC	Course Material Page No	*Teaching Aids	Mode of Delivery			Cumulative Hours
				No of Hours			
14	निजी पत्र - Personal Letter (Asking permission to father for tour, Letter to friend to study Hindi)	CM-60	BB / PPT	2	1		3
15	कार्यालय पत्र - Official Letter (Asking for loan, Opening a bank account)	CM-61	BB / PPT	2	1		3
16	वाणजियि पत्र - Commercial letter (Ordering books to the book company, Letter to the company regarding missing parcel)	CM-62	BB / PPT	2	1		3
TOTAL HOURS							45

L – Lecture T – Tutorial (Problems / Example Programs / Revision Classes) P – Practical

* LCD / PPT / Black Board (BB) / Worksheet(Ws) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included. [Mark the abbreviation in the teaching aids column]

Course Material

8. **Hindi II.** A Compiled book, covering all the topics of the syllabus prepared by the Department of Hindi.

Reference Books

- 1) प्रश्नोत्तर सहति मध्यमा पाठ्य सामग्री | दक्षिण भारत हिन्दी प्रचार सभा, मद्रास : पहला संस्करण – जून, 2018 चौथा पुनर्मुद्रण – जून , 2019 :मुद्रक | Page nos.22, 24, 40 and 45, 9 and 11
- 2) प्रश्नोत्तर सहति प्राथमिक पाठ्य सामग्री | दक्षिण भारत हिन्दी प्रचार सभा, मद्रास : पहला संस्करण - सितम्बर, 2010 तेरहवाँ पुनर्मुद्रण – जून, 2016 :मुद्रक | Page nos. 57 and 73, 33 to 51,129 to 150
- 3) Dr.K.M.Chandra Mohan. Hindi Vatayan. Viswavidhalaya Prakasan Chowk, Varanasi-221001:Print.

Webliography

- 4) https://en.wikipedia.org/wiki/Jana_Gana_Man
https://en.wikipedia.org/wiki/Vande_Mataram

Gaps in the Syllabus

SL. NO	Name of the Topic	Proposed Action	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1.	Speaking Skill – Self Introduction		2	HT
2.	Reading Skill – Reading Activity		2	HT
3.	Speaking Skill – Assignment		1	HB

* Proposed Actions can be Assignments, Seminars, Peer Teaching, and Industrial Visit, Others (if any)

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – IV	20%
2.	I INTERNAL	Unit – II, I(Chapter 1 & 2)	50%
3.	II INTERNAL	Unit – I (Chapter 3 & 4) , III,V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	S.Neela		

Approved by

	Name	Signature	Date
HoD	S.Neela		
Dean Academics	Dr.S.Priya		
Principal	Dr.R.Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme: B.Com (Honours) Programme Code: CH1044

Title of the Course: English for Correspondence and Reporting II

Course Code: 20UBC202

Year / Semester : I / II

Total No. of Students: 24

No of Credits: 3

Total No. of Contact Hours : 60hrs Course Teacher (s) Name: **Mr. M. Sowddesh**

Corresponding lab Paper: ~~Yes~~ / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours	Cumulative Hours

L**T****P****UNIT- I**

1	Introduction	T6.1	PDF	L			1
2	Process of writing	T6.2 – 6.4	PDF	L			2
3	Styles of Writing	T6.4 – 6.9	PPT	L			3
4	Significance of writing skills for students	T6.9 – 6.10	PPT	L			4
5	Writing Conventions	T6.2	PDF	L			5
6	Characteristics of good writing	T6.10	PPT	L			6
7	Do's and Don'ts of good writing	T6.10	PPT	L			7
8	Features of good Précis writing	T7.2	PPT	L			8
9	How to write a Précis	T7.3	PPT	L			9
10	Do's and Don'ts of Précis writing	T7.3	PPT	L			10
11	Examples(Passages with Précis)	T7.4 – 7.6	PDF	L			11
12	Exercises	T6.10 – 6.11; T7.7 – 7.11	PDF	L			11.5
13	Seminar / Test				T		12

UNIT – II

1	Article	T8.1 – 8.2	PDF	L			0.5
2	Essential elements of Article Writing	T8.2	PDF	L			1
3	Detailed Format - Title	T8.2	PDF	L			1.5
4	By- Writer's Name	T8.2	PDF	L			2
5	Body - Introduction - Main Idea-Support - Conclusion	T8.2	PPT	L			2.5
6	Sample Articles	T8.5 – 8.9	PPT	L			3.5
7	Exercises	T8.9 – 8.14	PPT	L			4
8	Report Writing - What is a Report?	T9.1	PPT	L			4.5
9	Essential elements of Report Writing	T9.3	PPT	L			5
10	Kinds of Reports	T9.1	PPT	L			5.5
11	Reporting for a Meeting/Assembly	T9.2	PPT	L			6.5
12	Reporting for a Newspaper	T9.2	PPT	L			7
13	Reporting for a Magazine	T9.2 – 9.3	PPT	L			7.5
14	Detailed Format - Title	T9.2 – 9.3	PPT	L			8
15	By- Writer's Name	T9.2	PPT	L			8.5
16	Place, Date	T9.2	PPT	L			9
17	Body - What - When - Where - Who - How	T9.2	PPT	L			9.5

18	Tips and Conventions of Report Writing	T9.3	PPT	L			10
19	Sample Reports	T9.5 – 9.12	PDF	L			11
20	Exercises	T9.12 – 9.16	PDF	L			11.5
21	Seminar / Test				T		12

UNIT – III

1	Types of Letters	T10.2	PDF	L			0.25
2	Circulars	T10.18 – 10.19	PDF	L			0.75
3	Complaints	T10.8 – 10.10	PDF	L			1.25
4	Memos	T10.19 – 10.20	PPT	L			1.75
5	Promotional Content	T10.11	PDF	L			2.25
6	Sales	T10.12 – 10.13	PPT	L			2.75
7	Recovery/Remittances	T10.13 – 10.14	PPT	L			3
8	Detailed format - Date	T10.4	PPT	L			3.25
9	Salutation	T10.4	PDF	L			3.50
10	Subject	T10.4	PPT	L			3.75
11	Body of the letter - First paragraph - Second paragraph	T10.4	PPT	L			4.25
12	Complimentary Closure	T10.5	PPT	L			4.5

13	Points to Remember	T10.2 – 10.3	PPT	L			4.75
14	Sample Letters	T10.14 – 10.17	PPT	L			5.25
15	Exercises	T10.21	PPT	L			5.75
16	How to Write a Formal Mail	T11.2	PPT	L			6.25
17	Writing Effective Mails	T11.6 – 11.7	PPT	L			6.75
18	Essential elements of Mails	T11.2	PPT	L			7
19	Subject line	T11.3	PPT	L			7.5
20	Formal Greetings	T11.3	PPT	L			8
21	Target Audience(Reader)	T11.3	PPT	L			8.5
22	Clarity and Conciseness	T11.2	PPT	L			9
23	Formal Closing	T11.2	PPT	L			9.5
24	Proof read	T11.3	PPT	L			9.75
25	Feedback	T11.3	PPT	L			10
26	Tips and Conventions of Mails	T11.2 – 11.3	PPT	L			10.5
27	Sample Mails	T11.7 – 11.11	PPT	L			11
28	Exercises	T11.11 – 11.14	PDF	L			11.5
29	Seminar / Test				T		12

UNIT – IV

1	Essential Elements of Resume	T12.4	PPT	L			1
2	Name and contact details	T12.2	PPT	L			2
3	Objective Summary	T12.2	PPT	L			2.5
4	Academic Qualifications and Achievements	T12.2	PPT	L			3.5
5	Co-curricular Achievements	T12.2	PPT	L			4.5
6	Training Programs attended/completed	T12.2	PPT	L			5.5
7	Strengths	T12.2	PPT	L			6.5
8	Interests/Hobbies	T12.2	PPT	L			7
9	Declaration	T12.9	PPT	L			8
10	Signature	T12.9	PPT	L			9
11	Resume Writing Tips and Conventions	T12.3	PDF	L			10
12	Sample Resumes	T12.5 – 12.12	PDF	L			11
13	Exercises	T12.12 – 12.21	PDF	L			11.5
14	Seminar / Test				T		12

UNIT – V

1	Notice	T13.2	PPT	L			3
2	Agenda	T13.3 – 13.4	PPT	L			6

3	Drafting minutes	T13.4 – 13.7	PPT	L			9
4	Action Taken Report	T13.7	PDF	L			11
5	Seminar / Test				T		12
TOTAL HOURS							60

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material, NOVA Publication, Faridabad, 2019
----	--

Reference Books

R1	Varinder Kumar, “Business Communication”, Kalyani Publication, 2011
----	---

R2	Pardeshi. P.L., “Communication Skill”, Nirali Publication Pune , 2007
R3	Rajendrapal, “Essential of Business Communication”, Sultan Chand & Son, New Delhi, 2013

Web Resources

W1	https://www.icai.org/post.html?post_id=14369
----	---

E – Books /Library INFLIBNET RESOURCES

E1	Paper 2: Sec-B: Business Correspondence and Reporting – ICAI study material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NA	NA	NA	NA

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Mr. A. Rajaseelan		
Programme Coordinator	Mrs. Bala Subbulakshmi		

Approved by

	Name	Signature	Date
HoD	Mrs. Bala Subbulakshmi		
Dean Academics	Dr.S.Priya		
Principal	Dr.R.Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (ODD SEMESTER)

Name of the Programme:B.Com (Honours)**Programme Code:**CH1044

Title of the Course:Principles and Practices ofAccounting II **Course Code:**20BH203

Year / Semester : I / II **Total No. of Students:**24

No of Credits:4 **Total No. of Contact Hours** :60 hrs**Course Teacher (s) Name:**CA P. Nagaraju

Corresponding lab Paper :~~Yes~~ /No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT- I							
1	Meaning and Features of consignment business	T6.50	PDF	L			3
2	Difference between sale and consignment	T6.50 – 6.51	PDF	L			6
3	Accounting treatments for consignment transactions and events in the books of consignor and consignee	T6.51 – 6.66	Ex		T		11
4	Seminar / Test				T		12
UNIT – II							
1	Elements of financial statements	T7.2 – 7.3	Ex		T		1
2	Closing Adjustment Entries	T7.17 – 7.18	Ex		T		2
3	Trading Account	T7.6 – 7.13; T7.66 – 7.69	Ex		T		4
4	Profit and Loss Account	T7.13 – 7.25; T7.66 – 7.69	Ex		T		7
5	Balance Sheet of Manufacturing and Non-manufacturing entities	T7.30 – 7.36; T7.66 – 7.69	Ex		T		11

6	Seminar / Test				T		12
UNIT – III							
1	Significance of Receipt and Payment Account	T9.2 – 9.3	PDF	L			1
2	Income and Expenditure Account and Balance Sheet	T9.3 – 9.22	Ex		T		4
3	Difference between Profit and Loss Account and Income and Expenditure Account	T9.5	Ex		T		7
4	Preparation of Receipt and Payment Account, Income and Expenditure Account and Balance Sheet	T9.5 – 9.6; T9.10	Ex		T		11
5	Seminar / Test				T		12
UNIT – IV							
1	Final Accounts of Partnership Firms	T8.1 – 8.20	Ex		T		5
2	Admission, Retirement and Death of a Partner including Treatment of Goodwill	T8.30 – 8.50; T8.58 – 8.82; T8.92 – 8.121; T8.132 – 8.147;	Ex		T		8
3	Introduction to LLPs and Distinction of LLPs from Partnership	T8.3 – 8.5	PDF	L			11
4	Seminar / Test		Ex		T		12
UNIT – V							
1	Definition of shares and debentures	T10.18 – 10.20;	Ex		T		1

		T10.62					
2	Issue of shares and debentures	T10.22 – 10.41; T10.64 – 10.83	Ex		T		4
3	forfeiture of shares	T10.41 – 10.45	Ex		T		6
4	re-issue of forfeited shares	T10.45 – 10.49	Ex		T		8
5	Statement of Profit and Loss and Balance Sheet as per Schedule III to the Companies Act, 2013	T10.6 – 10.14	Ex		T		11
6	Seminar / Test				T		12
TOTAL HOURS							60

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI study material, NOVA Publication, Faridabad, 2020
----	--

Reference Books

R1	Gupta R.L., Radhaswamy M. "Advanced Accountancy", Volume I-13 th edition, Sultan Publications, 2014.
R2	Shukla M. C., Grewa T.S., Gupta S.C. "Advanced Accounts", Volume – 1-17 th Edition, S. Chand Publications, 2011.

Web Resources

W1	https://www.icai.org/post.html?post_id=14447
----	---

E – Books /Library INFLIBNET RESOURCES

E1	Paper 1: Principles and Practice of Accounting – ICAI study material
----	--

Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
NIL	NIL	NIL	NIL	NIL

** Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SL.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
NIL	NIL	NIL	NIL	NIL	NIL

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PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR. A RAJASEELAN		
Programme Coordinator	MRS. BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR.S. PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (ODD SEMESTER)

Name of the Programme: **B.Com (Honours)** Programme Code: **CH1044**

Title of the Course: **Business and Commercial Knowledge**

Course Code : **20BH204**

Year / Semester : **I / II**

Total No. of Students : **24**

No of Credits: **4**

Total No. of Contact Hours : **60hrs** Course Teacher (s) Name: **Mr. A. Rajaseelan**

Corresponding lab Paper : ~~Yes~~/No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT– I							
1	Nature of Business	T1.2 – 1.7	PDF	L			2
2	Profession and Employment	T1.12 – 1.13	PDF	L			4

3	Objectives of Business	T1.15 – 1.17	PPT	L			6
4	Economic and Non-Economic Activities	T1.7 – 1.13	PPT	L			9
5	Forms of Business Organizations	T1.17 – 1.26	PPT	L			11
6	Seminar/quiz/ TEST				T		12

UNIT – II

1	Micro and Macro Environment	T2.14 – 2.15	PDF	L			4
2	Elements of Micro Environment – Consumers/Customers, Competitors, Organization, Market, suppliers, Intermediaries	T2.16 – 2.19	PPT	L			8
3	Elements of Macro Environment – Demographic, Economic, Political-legal, Socio-cultural, Technological, Global Environment	T2.19 – 2.27	PPT	L			11
4	Seminar/quiz/ TEST				T		12

UNIT – III

1	Overview of leading Indian and Global Companies	T3.2 – 3.64	PDF	L			7
2	Government Policies for Business Growth	T4.2 – 4.8	PDF	L			9
3	Policies creating conducive business environment such as Liberalization, Privatization, Foreign Direct Investment.	T4.9 – 4.12	PPT	L			11.5
4	Seminar/quiz/ TEST				T		12

UNIT – IV

1	Indian regulatory bodies	T5.4	PDF	L			1
2	SEBI	T5.8 – 5.10	PDF	L			3
3	RBI	T5.5 – 5.8	PDF	L			5
4	IRDA	T5.12 – 5.16	PDF	L			6
5	CCI	T5.10 – 5.12	PDF	L			7
6	Indian Development Banks	T5.16	PDF	L			8
7	IFCI	T5.16	PDF	L			8.5
8	SIDBI	T5.7	PDF	L			9
9	EXIM Bank	T5.7	PDF	L			9.5
10	NABARD	T5.16 – 5.17	PDF	L			11.5
11	Seminar/quiz/ TEST				T		12

UNIT – V

1	Finance Terminologies	T6.5 – 6.11	PDF	L			2
2	Marketing Terminologies.	T6.11 – 6.17	PDF	L			4
3	Stock & Commodity Markets Terminologies.	T6.5 – 6.11	PDF	L			7
4	Banking Terminologies.	T6.17 – 6.21	PDF	L			9
5	Other Business Terminologies.	T6.21 – 6.24	PDF	L			11

6	Seminar/quiz/ TEST				T		12
TOTAL HOURS							60

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material, NOVA Publication, Faridabad, 2019
----	--

Reference Books

R1	Ahuja, H.L. “Business Economics.” New Delhi, S.Chand Publishers.2013.
R2	Varshney, R.L, Maheswari K.L, &Maheswari. R.K., “Business Economics.” Sultan Chand & Sons, New Delhi, 2009.
R3	Chaturvedi, D.D., Gupta. S.L. “Business Economics:Theory and Applications.”International Book House, New Delhi. 2012.
R4	Maheswari, Yoga. “Managerial Economics.” New Delhi, PHI Learning Private Limited. 2003.

Web Resources

W1	https://www.icai.org/post.html?post_id=14578
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 4: Part-II: Business and Commercial Knowledge – ICAI Study material
----	---

Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) /
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				Hours beyond the Time Table (HB)
NIL	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
NIL	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR. A RAJASEELAN		
Programme Coordinator	MRS. BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme: B.Com (Honours) Programme Code: CH1044

Title of the Course: Business Statistics

Course Code: 20BH205

Year / Semester :I / II

Total No.of Students:24

No of Credits:4

Total No. of Contact Hours : 60hrs Course Teacher (s) Name:Ms. S. Mahalakshmi

Corresponding lab Paper:Yes /No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT- I							
47.	Introduction of statistics	T14.2 – 14.3	PDF	L			1
48.	Collection of data	T14.3 – 14.5	PDF	L			3
49.	Presentation of data	T14.6 – 14.13	PDF	L			6
50.	Frequency distribution	T14.14 – 14.19	PDF	L			8
51.	Graphical representation of frequency distribution	T14.19 – 14.25	PDF	L			11
52.	Seminar/Test				T		12
UNIT – II							
51.	Definition of central tendency	T15.2	PDF	L			0.25

52.	Criteria for an ideal measure of central tendency	T15.2	PDF	L			0.5
53.	Arithmetic mean	T15.2 – 15.7	WB		T		2
54.	Median	T15.7 – 15.11	WB		T		4
55.	Partition values	T15.11 – 15.13	WB		T		5
56.	Mode	T15.14 – 15.15	WB		T		5.5
57.	Geometric mean and Harmonic mean	T15.15 – 15.23	PDF	L			5.75
58.	Dispersion - Definition of Dispersion	T15.30 – 15.31	PDF	L			6
59.	Range	T15.32 – 15.33	PDF	L			6.5
60.	Mean Deviation	T15.33 – 15.38	WB		T		8.5
61.	Standard Deviation	T15.38 – 15.47	WB		T		10.5
62.	Quartile Deviation	T15.47 – 15.54	WB		T		11.5
63.	Seminar/Test				T		12

UNIT – III

1	Introduction	T16.2	PDF	L			0.25
2	Random experiment	T16.2 – 16.3	PDF	L			0.5
3	Classical Definition of Probability	T16.3 – 16.8	PDF	L			1
4	Statistical Definition of Probability	T16.8 – 16.9	PPT	L			1.5

5	Operations on Events: Set theoretic Approach to Probability	T16.10 – 16.13	WB		T		2.5
6	Axiomatic or Modern Definition of Probability	T16.13	PPT	L			2.75
7	Addition Theorems	T16.14 – 16.17	PPT	L			3.25
8	Conditional Probability and Compound Theorem of Probability	T16.17 – 16.26	WB		T		4.75
9	Random Variable – Probability Distribution	T16.26 – 16.28	PDF	L			5.75
10	Expected Value of Random Variable	T16.28 – 16.35	WB		T		6.75
11	Theoretical Distribution - Introduction	T17.1 – 17.2	PDF	L			7
12	Binomial Distribution	T17.2 – 17.10	WB		T		8.5
13	Poisson Distribution	T17.10 – 17.19	WB		T		9.5
14	Normal Distribution or Gaussian Distribution	T17.19 – 17.34	WB		T		11.5
15	Seminar/Test				T		12

UNIT – IV

1	Introduction	T18.2	PPT	L			0.25
2	Bivariate Data	T18.2 – 18.5	PPT	L			0.5
3	Correlation Analysis	T18.5	PPT	L			0.75
4	Measures of Correlation	T18.6 – 18.25	WB		T		6.75
5	Regression Analysis	T18.25 – 18.34	WB		T		10.75

6	Properties of Regression Lines	T18.34 – 18.38	PDF	L			11.25
7	Review of Correlation and Regression Analysis	T18.38 – 18.39	PDF	L			11.5
8	Seminar/Test				T		12
UNIT – V							
1	Index numbers - Introduction	T19.2	PDF	L			0.25
2	Issues involved	T19.2 – 19.3	PDF	L			0.5
3	Construction of Index Number	T19.3 – 19.9	PDF	L			1
4	Usefulness of index Numbers	T19.10	PDF	L			1.5
5	Deflating Time Series using Index Numbers	T19.10 – 19.11	PDF	L			2.5
6	Shifting and Splicing of Index Numbers	T19.11 – 19.12	PDF	L			3.5
7	Test of Adequacy	T19.12 – 19.14	PDF	L			6.5
8	Time Series – introduction	T19.39 – 19.40	PDF	L			7
9	Models of Time Series	T19.40 – 19.41	PDF	L			8
10	Measurement of Secular Trend	T19.41 – 19.50	PDF	L			11
11	Seminar/Test				T		12
TOTAL HOURS							60

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
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Reference Books

R1	Dr.Gupta B. N. (1 January 2018), Business Statistics, SBPD Publications.
R2	Tehari (Garwal); (1 January 2018), Business Statistics, SahityaBhawan Publications.

Web Resources

W1	https://www.icai.org/post.html?post_id=14574
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 3: Business Mathematics and Logical Reasoning & Statistics – ICAI study material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%

3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR.A RAJASEELAN		
Programme Coordinator	MRS. BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSMI		
Dean Academics	DR. PRIYA		
Principal	DR. R. SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (ODD SEMESTER)

Name of the Programme:B.Com (Honours)**Programme Code:**CH1044

Title of the Course:Reasoning Skills

Course Code:20RS207

Year / Semester : I / II

Total No. of Students:24

No of Credits:3

Total No. of Contact Hours : 45 hrsCourse Teacher (s) Name:**Ms. S. Mahalakshmi**

Corresponding lab Paper :Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT- I							
53.	Number series	T9.1 – 9.2	PDF	L			3
54.	Coding, Decoding	T9.2 – 9.4	WB		T		6
55.	Odd man out	T9.4 – 9.5	PDF	L			7
56.	Seminar/quiz/ Test				T		9
Unit – II							
64.	Direct tests	T10.1 – 10.4	WB	L	T		8
65.	Seminar/quiz/ Test				T		9
Unit – III							

47.	Seating arrangements	T11.1 – 11.9	WB		T		8
48.	Seminar/quiz/ Test				T		9
UNIT – IV							
38.	Blood relations	T12.1 - 12.5	WB		T		8
39.	Seminar/quiz/ Test				T		9
Unit – V							
59.	Syllogism	T13.1 – 13.18	WB		T		8
60.	Seminar/quiz/ Test				T		9
TOTAL HOURS							45

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended &Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	Aggarwal RS, (2014), Verbal & Non- Verbal Reasoning, Delhi: S Chand & Co.,
R2	Pandey M. K, (1 January 2009), Analytical Reasoning, Bsc Publishing Co. Pvt. Ltd.,

Web Resources

W1	https://www.icai.org/post.html?post_id=14574
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 3: Business Mathematics, Logical Reasoning & Statistics – ICAI study material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SL.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR. A RAJASEELAN		

Programme Coordinator	MRS. BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR. PRIYA		
Principal	DR. R. SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : ADVANCED ACCOUNTING I

Course Code : 19BH301

Year / Semester : II / III

Total No. of Students : 19

No of Credits : 4

Total No. of Contact Hours : 60 hrs

Course Teacher (s) Name : ACCA Madesh K

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT - I							
57.	Investment Accounts	T9.2	PDF	L			0.5
58.	Introduction	T9.3	PDF	L			1
59.	Classification of Investments	T9.3 – 9.4	PDF	L			2

60.	Cost of Investments	T9.4 – 9.8	Ex		T		4
61.	Disposal of Investments	T9.8 – 9.9	Ex		T		5
62.	Reclassification of Investment	T9.32	Ex		T		6
63.	Insurance Claims	T10.2 – 10.3	Ex		T		8
64.	Introduction	T10.4	Ex		T		9
65.	Meaning of Fire	T10.4 – 10.5	Ex		T		10
66.	Claim for Loss of Stock	T10.5 – 10.6	Ex		T		11
67.	Claim for Loss of Profit	T10.17 – 10.23	Ex		T		12
UNIT – II							
66.	Introduction	T11.2 – 11.3	PDF	L			0.5
67.	Nature of Hire Purchase Agreement	T11.3	PDF	L			1.5
68.	Special Features of Hire Purchase Agreement	T11.4	PDF	L			2.5
69.	Terms Used in Hire Purchase Agreements	T11.4 – 11.5	PDF	L			3.5
70.	Ascertainment of Total Cash Price	T11.5 – 11.9	Ex		T		4
71.	Ascertainment of Interest	T11.9 – 11.14	Ex		T		5

72.	Accounting for Hire Purchase Transaction	T11.14 – 11.25	Ex		T		8
73.	Repossession	T11.25 – 11.36	Ex		T		9
74.	Installment Payment System	T11.36 – 11.37	Ex		T		10
75.	Difference of Hire Purchase Agreement and Installment Payment Agreement	T11.37 – 11.39	PDF	L			12
UNIT – III							
49.	Branch Accounts	T13.2	PDF	L			0.5
50.	Introduction	T13.3	PDF	L			1
51.	Methods of Charging Goods to Branches	T13.5	PDF	L			2
52.	Accounting for Dependent Branches	T13.5 – 13.36	Ex		T		4
53.	Accounting for Independent Branches	T13.36 – 13.38	Ex		T		6
54.	Adjustment and Reconciliation of Branch & Head Office Accounts	T13.39 – 13.43	Ex		T		6.5
55.	Incorporation of Branch Balance in Head Office Books	T13.43 – 13.54	Ex		T		7
56.	Incomplete Information in Branch Books	T13.54 – 13.60	Ex		T		7.5
57.	Accounting for Foreign Branches	T13.60 – 13.62	Ex		T		8
58.	Change in Classification	T13.62	Ex		T		9.5

59.	Techniques for Foreign Currency Translation	T13.62 – 13.70	Ex		T		12
UNIT – IV							
40.	Departmental Accounts	T12.2	Ex		T		0.5
41.	Introduction	T12.3	PDF	L			1
42.	Advantages	T12.3	PDF	L			1.5
43.	Methods	T12.4	PDF	L			2
44.	Distinction Between Branch Accounts and Departmental Accounts	T13.3 – 13.4	PDF	L			3
45.	Basis of Allocation	T12.4 – 12.5	Ex		T		3.25
46.	Types of Departments	T12.5 – 12.6	PDF	L			3.5
47.	Inter-Departmental Transfers	T12.6 – 12.7	Ex		T		4
48.	Memorandum Stock and Memorandum Mark Up Account Method	T12.7	Ex		T		6
49.	Accounting for incomplete records	T14.2	Ex		T		8
50.	Introduction	T14.3	PDF	L			8.5
51.	Types	T14.3 – 14.4	PDF	L			9

52.	Ascertainment of Profit by Capital Comparison	T14.4 – 14.14	Ex		T		10
53.	Techniques of Obtaining Complete Accounting Information	T14.14 – 14.22	Ex		T		12
UNIT – V							
61.	Partnership Accounts	T2.1 – 2.2	PDF	L			1
62.	Introduction	T2.3	PDF	L			1.5
63.	Admission, retirement, and death of the partner	T2.3	PDF	L			4.5
64.	Circumstances Leading to Dissolution of Partnership	T2.3 – 2.5	Ex		T		4.75
65.	Consequences of Dissolution	T2.4 – 2.5	Ex		T		5
66.	Closing of Partnership Books on Dissolution	T2.5 – 2.12	Ex		T		6
67.	Consequences of Insolvency of a Partner	T2.12 – 2.13	Ex		T		7
68.	Loss Arising from Insolvency of a Partner	T2.13 – 2.29	Ex		T		7.5
69.	Piecemeal Payments	T2.29 – 2.44	Ex		T		8
70.	Issues Related to Accounting in Limited Liability Partnerships	T2.45 – 2.51	Ex		T		9.5
71.	Amalgamation of Partnership firms	T2.65 – 2.77	Ex		T		11
72.	Conversion of Partnership Firm into a Company	T2.77 – 2.99	Ex		T		12
TOTAL HOURS							60

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and

Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	Advanced Accounting - ICAI Study Materials
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Reference Books

R1	Advanced Accounts - M. C. Shukla, T.s.Grewa & S.C.Gupta (Volume - 1)(17th Edition), S.Chand Publications.
R2	Advanced Accountancy, Volume I By R.L.Gupta, M.Radhaswamy 13 th edition 2014, Sultan & Sons publications.

Web Resources

W1	https://www.icai.org/post.html?post_id=15800
W2	https://www.icai.org/post.html?post_id=15829

E – Books /Library INFLIBNET RESOURCES

E1	Paper 1: Accounting – ICAI Study material
E2	Paper 5: Advanced Accounting – ICAI Study material

Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1	IFRS Vs Ind AS	Assignments	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Accounting for Insurance Company	1
2	2	GD	Interactions	EMI Calculation	1
3	4	GD	Interactions	Implementation of GST in Departmental Accountancy	1
4	5	GD	Interactions	Accounting for LLP	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
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1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	ACCA Madesh K		

Programme Coordinator	Dr.M.Tharani		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours-)

Programme Code : CH1044

Title of the Course : DIRECT TAXATION

Course Code : 19BH302

Year / Semester : II / III

Total No. of Students : 19

No of Credits : 4

Total No. of Contact Hours : 60 hrs

Course Teacher (s) Name : CA Periyasamy P

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT - I							
68.	Introduction	T1.2 – 1.16	PDF	L			0.5
69.	Important Definitions (Section 2)	T1.16 – 1.30	PDF	L			2
70.	Previous Year and Assessment Year	T1.31 – 1.35	PDF	L			3
71.	Charge of Income-tax	T1.36 – 1.51	PDF	L			4.5
72.	Residential Status (Section 6)	2.2 – 2.13	Ex		T		7
73.	Scope of Total Income	T2.13 – 2.31	Ex		T		7.5
74.	Exemption under section 10	T3.2 – 3.4	Ex		T		8
75.	Incomes not included in Total Income (Section 10)	T3.5 – 3.26	Ex		T		10.5
76.	Tax Holiday for Units established in SEZ (Section 10AA)	T3.27 – 3.34	Ex		T		11
77.	Restrictions on allowability of expenditure (Section 14A)	T3.35 – T3.36	Ex		T		12

UNIT – II

76.	Introduction to Salary	T4.3 – 4.11	PDF	L			0.5
77.	Basis of Charge (Section 15)	T4.11 – 4.12	PDF	L			2
78.	Salary, Perquisite and Profits in lieu of Salary(Section 17)	T4.12 – 4.89	PDF	L			4
79.	Deductions from Salary(Section 16)	T4.89 – 4.91	Ex		T		4.5
80.	Relief under Section 89	T4.91 – 4.94	Ex		T		5
81.	Salary from United Nations Organisation	T4.95	PDF	L			5.5
82.	Income from house property	T4.120	PDF	L			8
83.	Conditions for Chargeability	T4.121 – 4.122	PDF	L			8.5
84.	Composite Rent	T4.122 – 4.124	PDF	L			9
85.	Income from house property situated outside India	T4.124	PDF	L			9.5
86.	Determination of Annual Value (Section 23)	T4.124 – 4.130	Ex		T		10
87.	Deductions from Annual Value (Section 24)	T4.131 – 4.135	Ex		T		10.25
88.	Computation of “Income from house property” for different categories of property	T4.136 – 4.147	Ex		T		10.5
89.	Inadmissible Deductions (Section 25)	T4.147	Ex		T		11
90.	Provisions for arrears, unrealized Rent (Section 25A)	T4.147 – 4.148	Ex		T		11.25
91.	Treatment of income from Co-owned Property (Section 26)	T4.149 – 4.150	Ex		T		11.5

92.	Deemed Ownership (Section 27)	T4.151 – 4.152	Ex		T		12
UNIT - III							
60.	Meaning of ‘Business’ and Profession	T4.172 – 4.174	PDF	L			0.5
61.	Method of Accounting	T4.174 – 4.175	PDF	L			1.5
62.	Income chargeable under this Head (Section 28)	T4.175 – 4.179	Ex		T		2
63.	Speculation Business	T4.179 – 4.182	Ex		T		2.5
64.	Computation of Profit and Gain from Business (Section 29)	T4.182 – 4.183	Ex		T		5
65.	Admissible Deductions (Section 30 to 37)	T4.183 – 4.263	Ex		T		6
66.	Inadmissible Deduction (Section 40)	T4.264 – 4.274	Ex		T		6.25
67.	Expenses or Payments not Deductible in certain circumstances (Section 40A)	T4.275 – 4.282	Ex		T		6.5
68.	Profits chargeable to tax (Section 41)	T4.282 – 4.284	Ex		T		7
69.	Changes in the Rate of Exchange of Currency (Section 43A)	T4.284 – 4.285	Ex		T		7.25
70.	Certain Deductions to be made only on Actual Payment (Section 43B)	T4.285 – 4.289	Ex		T		7.5
71.	Stamp Duty Value of Land and Building (Section 43CA)	T4.289 – 4.292	Ex		T		8

72.	Compulsory Maintenance of Accounts (Section 44AA)	T4.292 – 4.297	Ex		T		8.25
73.	Audit of Accounts of certain person (Section 44AB)	T4.297 – 4.298	Ex		T		8.5
74.	Special provisions for computing profits and gains of business	T4.299 – 4.303	PDF	L			9
75.	Presumptive Taxation Scheme (Section 44AD & 44ADA)	T4.303 – 4.304	Ex		T		9.5
76.	Special provisions for computing profits and gains of business of plying, hiring or leasing goods carriage (Section 44AE)	T4.304 – 4.310	Ex		T		11.5
77.	Computation of business income in cases where income is partly agricultural and partly business in nature.	T4.311 – 4.314	PDF	L			12

UNIT – IV

54.	Introduction to Capital Asset	T4.363 – 4.367	PDF	L			0.5
55.	Short and long term Capital Assets	T4.368 – 4.372	PDF	L			1
56.	Transfer [section 2(47)]	T4.372 – 4.373	PDF	L			1.25
57.	Scope and year of Chargeability	T4.374 – 4.381	Ex		T		1.5
58.	Capital Gains on distribution of assets by companies in liquidation	T4.382 – 4.383	Ex		T		2
59.	Capital Gains on Buyback of shares or other securities	T4.384 – 4.385	Ex		T		2.25
60.	Transactions not regarded as transfer	T4.385 – 4.393	Ex		T		2.5

61.	Important definitions	T4.393 – 4.396	PDF	L			3
62.	Mode of computation of Capital Gains	T4.397 – 4.399	Ex		T		4.5
63.	Ascertainment of cost in specified circumstances	T4.400 – 4.404	Ex		T		5
64.	Cost of Acquisition	T4.404 – 4.411	Ex		T		5.25
65.	Cost of Improvement	T4.411 – 4.412	Ex		T		5.5
66.	Computation of Capital Gains in case of Depreciable Assets, Slump Sale [Section 50, 50A & 50B]	T4.412 – 4.419	Ex		T		6
67.	Special provisions [Section 50C & 50 CA]	T4.420 – 4.421	PDF	L			6.25
68.	Fair Market Value of Assets on the date [Section 50D]	T4.422 – 4.424	Ex		T		6.5
69.	Advance money received	T4.424 – 4.425	Ex		T		7
70.	Exemptions of Capital Gain	T4.425 – 4.436	Ex		T		7.5
71.	Reference of Valuation Officer	T4.437	Ex		T		8
72.	Tax on Short-term capital gains [Section 111A]	T4.437 – 4.438	Ex		T		8.25
73.	Tax on long-term capital gains [Section 112 & 112A]	T4.438 – 4.446	Ex		T		8.5

74.	Computation of Income from Other Sources	T4.478 – 4.504	Ex		T		10
75.	Bond washing transactions and Dividend Stripping	T4.504 – 4.505	Ex		T		10.25
76.	Applicable rate of tax in respect of Casual Income	T4.505	Ex		T		10.5
77.	Deductions Allowable and Not allowable	T4.506 – 4.509	Ex		T		11
78.	Deemed Income chargeable to Tax	T4.509	Ex		T		11.5
79.	Method of Accounting.	T4.509	Ex		T		12

UNIT – V

73.	Clubbing of Income	T5.2 – 5.3	Ex		T		1
74.	Income of other persons includible in Assessee, Individual's total income	T5.3 – 5.15	Ex		T		2.5
75.	Cross transfer	T5.15 – 5.17	Ex		T		3
76.	Conversion of self-acquired property into property of HUF	T5.17	Ex		T		3.25
77.	Incomes includes loss	T5.17	Ex		T		3.5
78.	Aggregation of Income	T6.2 – 6.3	Ex		T		4
79.	Concept of set-off and carry forward of losses [Section 70 to 74A(3)]	T6.3 – 6.14	PDF	L			4.5
80.	Order of set-off of losses	T6.14 – 6.15	Ex		T		5

81.	Submission of return of losses	T6.16	Ex		T		5.5	
82.	Deduction in respect of payments	T7.7 – 7.55	Ex		T		6	
83.	Deduction in respect of certain incomes	T7.55 – 7.67	Ex		T		6.5	
84.	Computation of Total Income and Tax Liability of Individuals	T8.2 – 8.15	Ex		T		7	
85.	Deduction of Tax at Source and Advance Payment [Section 190 - 206]	T9.3 – 9.70	Ex		T		7.5	
86.	Advance Payment of Tax	T9.70 – 9.76	Ex		T		8	
87.	Tax Collection at Source	T9.76 – 9.84	PDF	L			9	
88.	Provision for filing return of Income	T10.3 – 10.34	PDF	L			10.5	
89.	Self-assessment	T10.34 – 10.36	PDF	L			12	
TOTAL HOURS								60

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	Taxation - ICAI study materials
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Reference Books

R1	Income Tax Law & Practice – V.P.GAUR, D.B.NARANG, Revised edition (as per latest AY) Kalyani Publications.
R2	Income Tax Law & Practice – Dr.Vinod Sinhania Dr.Monica Sinhania - Taxman Publisher.
R3	Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY) Sahitya Bhawan Publications

Web Resources

W1	https://www.icai.org/post.html?post_id=15923
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 4: Taxation – ICAI study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1	Developments related to Direct Tax Code	Assignments	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Income computation disclosure standards	1
2	2	GD	Interactions	Taxability of Salaries drawn by Judges & People representatives	1
3	3	GD	Interactions	Commissions of agents	1
4	4	GD	Interactions	CG on gifts, will, etc	1
5	5	GD	Instructions	Situation when clubbing of minors' income isn't required	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%

4.	End Semester Examination	Unit I to V	100%
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Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	CA Periyasamy P		
Programme Coordinator	Dr.M.Tharani		

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Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD/EVEN SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code

: CH1044

Course Name : COST ACCOUNTING

Course Code : 19BH303

Year / Semester : II / III **Section:** I

Total No. of Students : 24

No of Credits : 4

Total No. of Contact Hours : 60 hrs

Course Teacher(s) Name : Mr. RAJASEELAN A

Corresponding lab Paper : Yes/ No

Sl. No.	TOPIC	Reference / Text Book_Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT - I							
1.	Introduction	T1.2	PDF	L			1
2.	Meaning and Definitions	T1.2 – 1.3	PDF	L			1.25
3.	Objectives of Cost Accounting	T1.4 – 1.6	PDF	L			1.5
4.	Difference between Cost Control and Cost Reduction	T1.6	PDF	L			1.75
5.	Scope of Cost Accounting	T1.6 – 1.7	PDF	L			2
6.	Essentials of a Good Cost Accounting System	T1.13 – 1.14	PDF	L			2.25
7.	Installation of Costing System	T1.14 – 1.15	PDF	L			2.5

8.	Cost Accounting with the use of Information Technology (IT)	T1.15 – 1.16	PDF	L			2.75
9.	Cost objects	T1.17	PDF	L			3.75
10.	Cost units	T1.17 – 1.18	PDF	L			4.75
11.	Cost driver	T1.18 – 1.19	PDF	L			5.25
12.	Responsibility centres	T1.19 – 1.20	PDF	L			5.75
13.	Limitations of Cost Accounting	T1.20	PDF	L			6
14.	Classification of costs	T1.20 – 1.31	PDF	L			6.5
15.	Methods of Costing	T1.31 – 1.33	PDF	L			7
16.	Techniques of Costing	T1.33 – 1.34	PDF	L			7.5
17.	Introduction to Cost Sheet	T6.1 – 6.2	PDF	L			7.75
18.	Functional classification of Elements of cost	T6.2	PDF	L			8
19.	Cost Heads in a Cost Sheet	T6.2	Ex		T		8.25
20.	Prime Cost	T6.3 – 6.4	Ex		T		8.5
21.	Cost of Production	T6.4 – 6.6	Ex		T		8.75
22.	Cost of Goods Sold	T6.6	Ex		T		9

23.	Cost of Sales	T6.6 – 6.7	Ex		T		9.25
24.	Costsheet/statement	T6.7 – 6.17	Ex		T		9.5
25.	Presentation of Cost Information	T6.7 – 6.8	Ex		T		11
26.	Advantages of Cost Sheet or Cost Statements.	T6.9	PDF	L			12

UNIT – II

1.	Introduction	T2.2 – 2.3	PDF	L			1
2.	Material control	T2.3 – 2.6	PDF	L			1.5
3.	Materials Procurement Procedure	T2.6 – 2.11	PDF	L			2
4.	Valuation	T2.11 – 2.15	PDF	L			2.5
5.	Material Storage & Records	T2.15 – 2.18	Ex		T		3
6.	Inventory Control	T2.19 – 2.42	Ex		T		3.25
7.	Material Issue Procedure	T2.43 – 2.44	Ex		T		3.5
8.	Methods of Valuation of Material Issues, Returns & Shortages	T2.44 – 2.60	Ex		T		4.5
9.	Treatment of normal and abnormal loss of materials	T2.61 – 2.64	Ex		T		5
10.	Consumption of materials	T2.64 – 2.67	Ex		T		5.5
11.	Employee (Labour) Cost	T3.2 – 3.3	Ex		T		6

12.	Cost control	T3.4 – 3.6	Ex		T		6.5
13.	Attendance & Payroll Procedures	T3.6 – 3.12	Ex		T		7
14.	Idle Time	T3.12 – 3.15	Ex		T		7.5
15.	Overtime	T3.15 – 3.23	Ex		T		8
16.	Labour Utilization	T3.23 – 3.24	Ex		T		8.5
17.	Systems of Wage Payment and Incentives	T3.24 – 3.33	Ex		T		9.5
18.	Absorption of Wages	T3.33 – 3.37	Ex		T		10
19.	Efficiency Rating Procedures	T3.37 – 3.39	Ex		T		11
20.	Employee (Labour) Turnover	T3.39 – 3.46	Ex		T		12

UNIT – III

1.	Introduction	T4.2 – 4.3	PDF	L			0.5
2.	Classification of Overheads	T4.3 – 4.7	Ex		T		2
3.	Accounting and Control of Manufacturing Overheads	T4.7 – 4.10	Ex		T		4
4.	Steps for the Distribution of Overheads	T4.10 – 4.26	Ex		T		5
5.	Methods of absorbing overheads	T4.27 – 4.33	Ex		T		6
6.	Types of overhead rates	T4.33 – 4.38	Ex		T		8

7.	Treatment of Under-Absorbed and Over-Absorbed Overheads	T4.38 – 4.43	Ex		T		9
8.	Accounting and Control of Administrative, Selling and Distribution Overheads	T4.43 – 4.53	Ex		T		11
9.	Concept related to capacity - Treatment of Certain Items in Costing	T4.53 – 4.58	Ex		T		12

UNIT – IV

1.	Introduction	T5.2 – 5.3	PDF	L			0.5
2.	Meaning and Definition	T5.3	PDF	L			1
3.	Meaning of Terms used in ABC	T5.3 – 5.4	PDF	L			1.5
4.	Cost Allocation	T5.4	Ex		T		2
5.	Traditional Absorption Costing vs. ABC	T5.5 – 5.6	Ex		T		4
6.	Level of Activities under ABC Methodology/Cost Hierarchy	T5.6 – 5.7	Ex		T		5
7.	Stages	T5.8 – 5.14	Ex		T		6
8.	Advantages	T5.14 – 5.15	Ex		T		7
9.	Limitations	T5.15	Ex		T		8
10.	Requirements in ABC implementation	T5.15	Ex		T		10
11.	Practical Applications of Activity Based Costing	T5.16 – 5.26	Ex		T		12

UNIT – V							
1.	Introduction	T7.2	PDF	L			0.5
2.	Non-Integrated Accounting System	T7.2 – 7.18	Ex		T		3.5
3.	Integrated/Integral Accounting System	T7.18 – 7.7.28	Ex		T		6.5
4.	Reconciliation of Cost and Financial Accounts	T7.28 – 7.38	Ex		T		9.5
5.	Accounting for Management Information and Cost Control.	T7.38 – 7.41	Ex		T		12
TOTAL HOURS							60

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	Cost and Management Accounting - ICAI study material
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Reference Books

R1	Cost Accounting – S.N.Maheswari
R2	Cost Accounting – Principles and Practice – M.N.Arora – Vikas Publishing House Pvt. Ltd.

Web Resources

W1	https://www.icai.org/post.html?post_id=15791
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 3: Cost and Management Accounting – ICAI Study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
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1	Standard Costing	Seminar	1	1
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* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Implementation of Cost Accounting Standards	
2	2	GD	Interactions	Just in time	
3	3	GD	Interactions	Marginal Costing	
4	5	GD	Interactions	MIS & Cost Accounting	

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Mrs. P. Bala Subbulakshmi		
Programme Coordinator	Dr. M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr. M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : CORPORATE LAW I

Course Code : 19BH304

Year / Semester : II / III

Total No. of Students : 19

No of Credits : 4

Total No. of Contact Hours : 50 hrs

Course Teacher (s) Name : **CA Nagaraju P**

Corresponding lab Paper : ~~Yes~~ / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT - I							
27.	Introduction	T1.2	PDF	L			0.5
28.	Commencement and Application	T1.3 – 1.4	PDF	L			1
29.	Definitions	T1.4 – 1.20	PDF	L			1.5
30.	Formation & Incorporation of Company	T2.2 – 2.9	PDF	L			2.5
31.	Incorporation of One Person Company, Charitable Objects	T2.9 – 2.15	PDF	L			3.5
32.	Effect of Registration Memorandum of Association	T2.15 – 2.23	PDF	L			4

33.	Articles of Association	T2.23 – 2.26	PDF	L			5
34.	Act to Override Memorandum	T2.27	PDF	L			6
35.	Effect of Memorandum and Articles	T2.27 – 2.28	PDF	L			6.25
36.	Alteration of Memorandum and Articles	T2.28 – 2.34	PDF	L			6.5
37.	Copies of Memorandum and Articles to Members	T2.34 – 2.35	PDF	L			7
38.	Registered office	T2.35 – 2.38	PDF	L			7.25
39.	Commencement of Business	T2.38 – 2.39	PDF	L			7.5
40.	Rectification of Name of Company	T2.39 – 2.40	PDF	L			8
41.	Conversion of Companies already Registered	T2.40 – 2.41	PDF	L			8.5
42.	Subsidiary company not to hold shares in its holding company	T2.41	PDF	L			9
43.	Service of Documents	T2.42 – 2.44	PDF	L			9.5
44.	Execution of Bills of exchange	T2.44 – 2.45	PDF	L			10
UNIT - II							
21.	Introduction	T3.2 – T3.3	PDF	L			0.5
22.	Public offer and private placement	T3.3 – 3.5	PDF	L			1

23.	Prospectus	T3.5 – 3.16	PDF	L			2
24.	Securities to be dealt with in stock exchanges	T3.16 – 3.19	PDF	L			2.25
25.	Allotment of securities by company	T3.19 – 3.21	PDF	L			2.5
26.	Mis-Statements in prospectus	T3.22 – 3.24	PDF	L			2.75
27.	Punishment for fraud	T3.25	PDF	L			3
28.	Action by affected persons	T3.25 – 3.26	PDF	L			3.25
29.	Punishment for fraud	T3.26 – 3.27	PDF	L			3.5
30.	Private placement	T3.28	PDF	L			3.75
31.	Offer or invitation for subscription of securities on private placement	T3.28 – 3.32	PDF	L			4
32.	Introduction	T4.2	PDF	L			4.5
33.	Share capital	T4.2	PDF	L			5.5
34.	Types	T4.3 – 4.6	PDF	L			6.5
35.	Basic requirements	T4.6 – 4.8	PDF	L			7
36.	Rights and variation of rights	T4.8 – 4.11	PDF	L			7.25
37.	Calls and incidental matters	T4.12	PDF	L			7.5
38.	Issue of shares at premium or discount	T4.13 – 4.19	PDF	L			7.75
39.	Transfer and transmission of securities and the allied provisions	T4.19 – 4.25	PDF	L			8

40.	Alteration in share capital	T4.25 – 4.41	PDF	L			8.25
41.	Meaning of dividend	T8.2	PDF	L			8.5
42.	Types of dividend	T8.3 – 8.5	PDF	L			8.75
43.	Declaration and payment of dividend	T8.5 – 8.11	PDF	L			9
44.	Unpaid dividend account	T8.11 – 8.13	PDF	L			9.25
45.	Investor Education and protection fund	T8.14 – 8.18	PDF	L			9.5
46.	Right of dividend, Rights Shares and Bonus Shares	T8.18	PDF	L			9.75
47.	Punishment for failure to distribute dividends	T8.18 – 8.21	PDF	L			10

Unit – III

10.	Introduction	T5.2	PDF	L			0.5
11.	Important terms	T5.2 – 5.8	PDF	L			1.5
12.	Prohibitive provisions and exempted companies	T5.8 – 5.9	PDF	L			2
13.	Provisions regarding acceptance of deposits from Members and Public	T5.10 – 5.25	PDF	L			2.5
14.	Punishment for contravention	T5.26	PDF	L			3

15.	Repayment of deposits accepted before commencement of the Companies Act 2013.	T5.26 – 5.27	PDF	L			3.5
16.	Introduction	T6.1 – 6.3	PDF	L			4
17.	Duty to Register Charges	T6.4 – 6.8	PDF	L			4.5
18.	Application for Registration of charge – Section 77	T6.8 – 6.10	PDF	L			5
19.	Deemed notice of charge	T6.10 – 6.11	PDF	L			6.5
20.	Company to report satisfaction of	T6.11 – 6.13	PDF	L			6
21.	Power of registrar	T6.13 – 6.14	PDF	L			7
22.	Intimation of appointment	T6.14	PDF	L			8
23.	Punishment for contravention	T6.14 – 6.15	PDF	L			9
24.	Rectification by Central Government in register of charges.	T6.15 – 6.16	PDF	L			10
UNIT – IV							
12.	Introduction	T7.1 – 7.3	PDF	L			0.5
13.	Registers	T7.3 – 7.16	PDF	L			1
14.	Annual return	T7.16 – 7.21	PDF	L			2

15.	Pre-requisites of a meeting	T7.21 – 7.31	PDF	L			4
16.	Proxies	T7.32 – 7.34	PDF	L			4.5
17.	Voting	T7.34 – 7.50	PDF	L			6
18.	Circulation of Member's Resolutions	T7.50 – 7.51	PDF	L			6.25
19.	Representation of the President & Governors in meeting of Companies	T7.51 – 7.52	PDF	L			6.5
20.	Representation of Corporations Meeting of Companies and Creditors	T7.52	PDF	L			7
21.	Resolutions	T7.52 – 7.59	PDF	L			7.5
22.	Minutes	T7.59 – 7.62	PDF	L			8
23.	Inspection of minutes	T7.63 – 7.64	PDF	L			8.5
24.	Books of general meeting	T7.63 – 7.64	PDF	L			9
25.	Meetings	T7.64 – 7.71	PDF	L			9.5
26.	Applicability to One person company	T7.72	PDF	L			10
UNIT – V							
6.	Introduction	T9.2 – 9.3	PDF	L			0.5

7.	Books of Account	T9.3 – 9.12	PDF	L			1
8.	Re-Opening of accounts on court’s or Tribunal orders	T9.13 – 9.14	PDF	L			2
9.	Voluntary revision of Financial Statements or Board’s Report	T9.15 – 9.16	PDF	L			3
10.	Constitution of National Financial Reporting Authority	T9.16 – 9.21	PDF	L			4
11.	Central Government to prescribe Accounting Standards	T9.21	PDF	L			5
12.	Financial Statement, Board’s Report etc	T9.21 – 9.28	PDF	L			6.5
13.	Corporate social responsibility	T9.29 – 9.40	PDF	L			7
14.	Right to members to copies of Audited Financial Statement	T9.40 – 9.44	PDF	L			8.5
15.	Copy of Financial Statement to be filed with Registrar	T9.44 – 9.50	PDF	L			9
16.	Internal audit	T9.50 – 9.53	PDF	L			10
TOTAL HOURS							50

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and

Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	Corporate Law and Other laws - ICAI study material
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Reference Books

R1	Business law - N.D.Kapoor (New Edition) – Sultan chand publication
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Web Resources

W1	https://www.icai.org/post.html?post_id=15790
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 2: Corporate and Other Laws – ICAI study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1.	National Company Law Tribunal	Seminars	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SL.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Uses of MCA 21 website	1
2	2	GD	Interactions	Modes of conducting meetings using ICT	1
3	4	GD	Interactions	Listing of companies	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	CA Nagaraju P		
Programme Coordinator	Dr.M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : INTRODUCTION TO INFORMATION TECHNOLOGY I

Course Code : 19BH305

Year / Semester : II / III

Total No. of Students : 19

No of Credits : 2

Total No. of Contact Hours : 30 hrs

Course Teacher (s) Name : **Ms. Mahalakshmi S**

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT - I							
45.	Computer Fundamental	T6 - 43	PDF	L			5
46.	Operating System	T46 - 97	PDF	L			9
47.	CBS	T1 - 38	PDF	L			10
UNIT - II							
48.	Introduction to MS-Word	T100 - 133	MW			P	2
49.	Tables handling	T136 - 146	MW			P	5

50.	Use of Templates and Version Control	T114 - 116	MW			P	8
51.	Creating Macros	T189 - 194	MW			P	10
UNIT - III							
25.	Introduction to MS-Excel	T228 - 243	Ex			P	1
26.	Cell Referencing, Ranges and Functions	T244 - 266	Ex			P	1.5
27.	Working with Worksheet, Charts, Macros and Hyperlinks	T310 – 353, T401 - 423	Ex			P	2.5
28.	Consolidation of Data & Data Analysis	T271 - 278	Ex			P	3
29.	Data Validation & Protection	T410 – 423, T412 - 420	Ex			P	4
30.	PivotTable Reports & PivotChart Reports	T374 - 390	Ex			P	6
31.	Importing/Exporting data	T369 - 374	Ex			P	6.5

32.	Multi-Dimensional Analysis of data	T355 – 359	Ex			P	8
33.	Dashboard Reporting using MS - Excel	T323 - 349	Ex			P	10
TOTAL HOURS							30

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and

Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
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Reference Books

R1	ICAI Study Materials
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Web Resources

W1	https://www.icai.org/post.html?post_id=7165
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E – Books /Library INFLIBNET RESOURCES

E1	Information Technology Training – ICAI Study material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1	Cloud computing	Seminars	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Smart devices	1
2	2	GD	Interactions	Optical character recognition	1
3	3	GD	Interactions	Uses of modern input devices	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Ms. Mahalakshmi S		
Programme Coordinator	Dr.M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		

Principal	Dr. R. Sujatha		
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SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : BBA, B.Com (B&I, Hons, ACCA)			
Title of the Course	: CRT English I Practical		Course Code: 19CRT308
Year / Semester:	II YEAR / III SEMESTER	Section:	Total No. of Students:
No.Of Credits: 3			Total no. of Contact hours: 30
Course Teacher (s) Name : Mrs.R.Suganthi Hepzibha, Ms.T.S.Sridevi, Mr.C.Senthilkumar and Mr.V.V.Sundaram			

Course Teacher (s) Name

S. No	Topic	Reference / text Book Page No.	Teaching Aids	Mode of Delivery No. of Hours		
				L	T	P
Unit I						
1	Know thyself – SWOC Analysis	R1-1 / R 06, 03	BB	3		

2	Extempore Speaking	R1-3 / R06, 03	BB/PPT/V	3		
Unit II						
1	Recap on Tenses	R1-12	BB	3		
2	Work with Tenses	R1-20	BB	3		
Unit III						
1	Vocabulary Building	WL	BB	2	1	
2	Sentence Stress and Pause Management	WL	BB	2	1	
Unit IV						
1	Overcoming Stage Fear	WL	BB	2	1	
2	Situational Conversations	WL	BB	2	1	
Unit V						
1	Tips on Effective Reading	R3-48	BB	2	1	
2	Public Speaking	WL	BB	2	1	

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open educational resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDo), and Google Slides(GS) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Reference Books	
R1	Sanjay Kumar, Pushp Lata. Communication Skills. New Delhi: Oxford University Press, 1999. Print.
R2	Srivasan Hema. Communication Skills . Bangalore: Frank Brothers & Co. Ltd, 2004. Print.

R3	Dr.P.Prasad. The Functional Aspects of Communication Skills. Bangalore: S.K.Kataria and Sons Ltd, 2005. Print.
E – Books /Library INFLIBNET RESOURCES	
E1	https://nlist.inflibnet.ac.in/search/Record/EBC483375
E2	https://nlist.inflibnet.ac.in/search/Record/EBC481114
E3	https://nlist.inflibnet.ac.in/search/Record/EBC1864716
Gaps in the Syllabus	

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT)
				/ Hours beyond the Time Table (HB)
1	Self Introduction	Assignment		3
2	Extempore	Seminar	3	
3	On Any Modules	Peer teaching		
4	NA	Industrial Visit	NA	NA

Proposed Actions can be Assignments , Seminars, Peer Teaching, Industrial Visit , Others (if any)

COURSE PLAN FOR CONTENT BEYOND SYLLABUS

SLNO	Module	Lecture	Planned Topics	Date	Time	Total No of Hours Allotted

1	1	Lecture1	Lecture 1	Newspaper/Article reading		
2	2	Lecture2	Lecture 2	Collecting & Reporting News		
3	3	Lecture3	Lecture 3	Learning a New Word Everyday		

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage (to be decided by the Department)
1	I INTERNAL	UNIT - I, II, V	50%
2	II INTERNAL	UNIT - III, IV, V	50%
3	Summative Examination	ALL 5 UNITS	100%

Prepared by

Designation	Name	Signature
Course Coordinator / In-charges	Mr.S.Sivakumar	
Module Coordinator	Mrs.R.Suganthi Hepzibha	

Approved by

	Name	Signature	Date
HoD	Mrs.R.Suganthi Hepzibha		
Dean Academics	Dr.S.Priya		
Principal	Dr.R.Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Hons & ACCA)

Title of the Course : NME Short Stories on World Literature **Course Code: 19SSL306**

Year / Semester: II YEAR / III SEMESTER		Section :	Total No. of Students:	
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No.Of Credits: 3			Total no. of Contact hours: 30	
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Course Teacher (s) Name : Ms.T.S.Sridevi

Course Teacher (s) Name

S. No	Topic	Reference / text Book Page	Teaching Aids	Mode of Delivery No. of Hours	Cummulative Hours
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		No.					
		T 1 / R 04		L	T	P	
Unit I							
1	An Astrologers Day - R.K.Narayan	WL1/R 2-1	BB	3			6
2	Duty - Mulk Raj Anand	WL2/R 2-3	BB/PP T/V	3			
Unit II							
1	After Twenty Years - O'Henry	WL3/R 2-5	BB	3			6
2	The Last Leaf - O'Henry	RL1- 25/R2- 7	BB	3			
Unit III							
1	Mrs.Packletide's Tiger - Saki	WL4// R2-9	BB	3			6
2	Valiant Vicky - Flora Annie Steel	RL- 38/R2- 11	BB	3			
Unit IV							
1	Little Girls Wiser than Men - Leo Tolstoy	RL1- 42/R2-	BB	3			6

		12					
2	The Looking Glass - Anton Chenov	WL5/R 2-14	BB	3			
Unit V							
1	Stress Management - Glenn L Diaz	WL7/R 2-16	BB	3			6
2	The Girl I Hate - Mona Awad	WL6/R 2-22	BB	3			

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* LCD / PPT / Black Board (BB) / Worksheet(Ws) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open educational resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDo), and Google Slides(GS) and Whiteboards(WB), Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Reference Books

R1	Paul Joseph Margaret. Bequest of Wings. USA: Macmillan India Limited, 1994. Print.
R2	A Compiled book, covering all the topics of the syllabus prepared by the Department of English.
WL 1	https://www.litcharts.com/lit/an-astrologer-s-day
WL 2	http://gallery.ctsnet.org/donlot.php?q=text-duty-by-mulk-raj-anand-sds345e-hol
WL 3	https://ccssela.weebly.com/uploads/1/3/4/.../aft-ertwentyyearstext.pdf
WL 4	https://www.litcharts.com/lit/mrs-packetide-s-tiger

WL 5	https://www.huffingtonpost.in/anubha-yadav/14-contemporary-short-stories-that-will-spark-your-mind_a_21464159/
WL 6	http://www.eastoftheweb.com/short-stories/UBooks/LasLea.shtml
WL 7	https://archive.org/stream/LittleGirlsWiserThanMenLevTolstoy/Little%20Girls%20Wiser%20Than%20Men%20-%20Lev%20Tolstoy_djvu.txt

Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) /
				Hours beyond the Time Table (HB)
1	Extempore	Seminar	3	

Proposed Actions can be Assignments , Seminars, Peer Teaching, Industrial Visit , Others (if any)

COURSE PLAN FOR CONTENT BEYOND SYLLABUS

SI.NO	Module	Lecture	Planned Topics	Date	Time	Total No of Hours

						Allotted
1	1	Lecture1	Lecture 1	Reading Stories / Newspaper		

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage (to be decided by the Department)			
1	I INTERNAL	UNIT - I, II, V	50%			
2	II INTERNAL	UNIT - III, IV, V	50%			
3	Summative Examination	ALL 5 UNITS	100%			

Prepared by

Designation	Name	Signature	Date
Course Coordinator / In-charges	Ms.T.S.Sridevi		
Module Coordinator	Mrs.R.Suganthi Hepzibha		

Approved by

	Name	Signature	Date
HoD	Mrs.R.Suganthi Hepzibha		

Dean Academics	Dr.S.Priya		
Principal	Dr.R.Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme:**B.Com (Honours)Programme Code:CH1044**

Title of the Course:**ADVANCED ACCOUNTING II**

Course Code: **19BH401**

Year / Semester : **II / IV**

Total No. of Students :**19**

No of Credits:**4**

Total No. of Contact Hours : 90 hrsCourse Teacher (s) Name:**ACCA K. Madesh**

Corresponding lab Paper :~~Yes~~-/No

Sl. No.	TOPIC	Reference / Text BookPage No	*Teaching Aids	Mode of Delivery No of Hours	Cum ulativ e
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				L	T	P	Hour s
UNIT- I							
1	Accounting Standard Introduction	T1.2 – 1.5	PDF	L			1
2	Standards Setting Process & Benefits	T1.6 – 1.8	PDF	L			3
3	Status of Accounting Standards & Need	T1.10 – 1.12	PDF	L			5
4	International Accounting Standard Board	T1.12	PDF	L			8
5	International Financial Reporting Standards (IFRS) as Global Standards & Benefits	T1.13 – 1.15	PDF	L			11
6	Convergence to IFRS in India	T1.16 – 1.17	PDF	L			13
7	Significance of IND AS & History of IFRS	T1.17 – 1.18	PDF	L			14
8	Applicability of AS	T3.2 – 3.20	PDF	L			16
9	Overview of AS	T3.26 – 3.144	Ex		T		17
10	Seminar / Test				T		18
UNIT – II							
1	Introduction & Purpose of the Framework	T2.2 –2.3	PDF	L			2
2	Status and Scope - Components	T2.3 – 2.4	PDF	L			5
3	Objectives and Users	T2.4 – 2.6	PDF	L			8

4	Fundamental Accounting Assumptions	T2.6 – 2.10	PDF	L			11
5	Elements of Financial Statements	T2.11 – 2.19	PDF	L			14
6	Measurement and Capital Maintenance	T2.19 – 2.26	Ex		T		17
7	Seminar / Test				T		18

UNIT – III

1	Meaning of Company	T4.2 – 4.5	PDF	L			2
2	Maintenance of Books of Account	T4.5 – 4.6	PDF	L			4
3	Introduction of Statutory Books	T4.7	PDF	L			5
4	Annual Return	T4.8	PDF	L			8
5	Final Accounts	T4.8 – 4.13	Ex		T		11
6	Managerial Remuneration and Divisible Profit	T4.13 – 4.32	Ex		T		13
7	Accounting for Taxes	T4.32 – 4.78	PDF	L			15
8	Cash flow statement - Introduction & Elements of Cash	T4.80 – 4.82	PDF	L			16
9	Classification of Cash Flow Activities	T4.82 – 4.86	Ex		T		16.5
10	Calculation of Cash Flows	T4.86 – 4.89	Ex		T		17.5
11	Seminar / Test				T		18

UNIT – IV

1	Profit or loss pre and post Incorporation & Introduction	T5.2 – 5.3	PDF	L			3
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2	Computing Profit or Loss Prior to Incorporation	T5.4 – 5.6	Ex		T		6
3	Basis of Apportionment	T5.6 – 5.8	PDF	L			9
4	Pre-Incorporation Profits & Losses, Accounting for Bonus issue and Right issue	T5.8, T 6.1 – 6.2	PDF	L			12
5	Issue of Bonus Shares	T6.2 – 6.16	Ex		T		15
6	Right Issue	T6.16 – 6.24	Ex		T		17
7	Seminar / Test				T		18
UNIT – V							
1	Introduction of Redemption of Preference shares	T7.2 – 7.3	PDF	L			1
2	Purpose of Issuing Redeemable Preference Shares	T7.3	PDF	L			4
3	Provisions of The Companies Act (Section 55) and Methods	T7.3 – 7.24	Ex		T		7
4	Redemption of Partly and fully Called-Up Preference Shares	T7.24 – 7.31	Ex		T		10
5	Redemption of Debentures	T8.2 – 8.6	PDF	L			13
6	Debenture Redemption Reserve	T8.6 – 8.11	PDF	L			16
7	Methods of Redemption of Debentures	T8.11 – 8.12	Ex		T		17
8	Seminar / Test				T		18
TOTAL HOURS							90

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	Gupta R.L. &RadhaswamyS., (1 st January 2013), Corporate Accounting -, Sultan Chand and Sons.
R2	Moorthy T.S. &Hari Prasad Reddy Y., (1999), Corporate Accounting - Margham publications.
R3	Shukla M.C. &Grewal T.S., (2019), Advanced Accounting ,S.Chand Publishing.
R4	Jain &Narang, (2018), Advanced Accounting, Kalyani publisher.

Web Resources

W1	https://www.icai.org/post.html?post_id=15789
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 1: Accounting - ICAI Study Material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SI.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR. A RAJASEELAN		
Programme Coordinator	MRS. BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme:B.Com (Honours)**Programme Code:**CH1044

Title of the Course:GOODS AND SERVICES TAX

Course Code: 19BH402

Year / Semester : II / IV

Total No. of Students :19

No of Credits:4

Total No. of Contact Hours : 90 hrs Course Teacher (s) Name:CA P. Periyasamy

Corresponding lab Paper :Yes/No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT- I							
1	Introduction - Direct and Indirect Taxes	T1.2 – 1.4	PDF	L			3
2	Features	T1.5	PDF	L			5
3	Genesis of GST – Concept	T1.6 – 1.9	PDF	L			7
4	Need - Framework of GST	T1.9 – 1.26	EX		T		9
5	Benefit - Constitutional Provisions	T1.26 – 1.35	PDF	L			12
6	Concept of Supply [Section 7] -	T2.8 – 2.51	PDF	L			15
7	Composite and Mixed Supplies	T2.51 – 2.57	PDF	L			17
8	Test/Seminar/quiz				T		18

UNIT – II

1	Introduction – Definitions	T3.2 – 3.7	PDF	L			2
2	Extent & Commencement of CGST Act	T3.7 – 3.8	PDF	L			4
3	Extent & Commencement of SGST Act	T3.8	PDF	L			6
4	Extent & Commencement of UTGST Act	T3.8 – 3.9	PDF	L			8
5	Levy & Collection of CGST - Composition Levy	T3.9 – 3.57	EX		T		10
6	Extent and Commencement of IGST	T3.8	PDF	L			12
7	Levy & Collection of IGST	T3.9 – 3.31	PDF	L			14
8	Power of Grant exemption from tax	T4.4 – 4.7	PDF	L			15
9	Goods exempt from tax	T4.7 – 4.8	PDF	L			16
10	List of Services exempt from tax	T4.8 – 4.111	PDF	L			17
11	Test/Seminar/quiz				T		18

UNIT – III

1	Introduction to supply of goods & services	T5.2 – 5.7	PDF	L			2
2	Time of Supply of Goods	T5.8 – 5.22	PDF	L			4
3	Time of Supply of Services [Section 13]	T5.23 – 5.36	PDF	L			6
4	Relevant Definitions	T5.52 – 5.56	PDF	L			8
5	Value of Supply [Section 15]	T5.56 – 5.72	EX		T		10

6	Eligibility and Conditions for taking Input Tax Credit	T6.8 – 6.22	EX		T		12
7	Apportionment of Credit & Blocked Credits	T6.23 – 6.59	PDF	L			14
8	Credit in Special Circumstances	T6.59 – 6.72	PDF	L			16
9	How ITC is availed & utilized	T6.72 – 6.83	EX		T		17
10	Test/Seminar/quiz				T		18
UNIT – IV							
1	Introduction - Persons Liable for Registration	T7.2 – 7.17	PDF	L			2
2	Compulsory Registration	T7.17 – 7.19	PDF	L			4
3	Persons Not Liable for Registration	T7.19 – 7.27	PDF	L			6
4	Procedure – Amendment	T7.27 – 7.55	PDF	L			8
5	Cancellation of Registration	T7.55 – 7.69	PDF	L			10
6	Revocation of Cancellation	T7.55 – 7.69	PDF	L			12
7	Tax Invoice - Credit and Debit Notes	T8.5 – 8.48	PDF	L			14
8	Prohibition of Unauthorized Collection of Tax	T8.48 – 8.49	PDF	L			16
9	Amount of Tax to be indicated in Tax invoice	T8.49 – 8.78	PDF	L			17
10	Test/Seminar/quiz				T		18
UNIT – V							
1	Payment of Tax, Interest, Penalty and Other Amounts	T9.8 – 9.21`	PDF	L			2

2	Interest on Delayed Payment of Tax	T9.22 – 9.26	PDF	L			4
3	Tax wrongfully collected and paid to Central Government of State Government	T9.26	PDF	L			6
4	Furnishing Details of Outward Supplies, Inward Supplies and returns	T10.9 – 10.31	PDF	L			8
5	Special Returns – First Return	T10.32 –10.35	PDF	L			10
6	Claim of Input Tax Credit	T10.4	PDF	L			12
7	Matching of reversal and reclaim of ITC and Reduction in Output Tax Liability	T10.4	PDF	L			14
8	Annual Return - Final Return	T10.4	PDF	L			15
9	Default in Furnishing Return	T10.35 –10.36	PDF	L			16
10	Goods and Services Tax Practitioners	T10.36 –10.40	PDF	L			17
11	Test/Seminar/quiz				T		18
TOTAL HOURS							90

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended &Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	MehrotraH.C., (2015), Indirect Taxes, New Delhi: SahityaBhavan Publications.
R2	DateyV S., (June 2019), All About GST, Taxmann Publications.

Web Resources

W1	https://www.icai.org/post.html?post_id=16947
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 4: Taxation - ICAI Study Material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, IndustrialVisit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SI.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR. A RAJA SEELAN		
Programme Coordinator	MRS BALA SUBBULAKSHMI		

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Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN- 2020 – 21 (EVEN SEMESTER)

Name of the Programme:B.Com (Honours)Programme Code:CH1044

Title of the Course: COST AND MANAGEMENT ACCOUNTING I

Course Code: 19BH403

Year / Semester : II / IV

Total No. of Students :19

No of Credits:4

Total No. of Contact Hours : 90 hrs Course Teacher (s) Name: **CA P. Nagaraju**

Corresponding lab Paper : ~~Yes~~/No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT- I							
1	Unit Costing - Cost Collection Procedure in Unit Costing	T8.2 – 8.7	EX		T		2
2	Batch Costing - Costing Procedure in Batch Costing	T8.7 – 8.10	EX		T		4
3	Economic Batch Quantity (EBQ) - Difference between Job and Batch Costing	T8.11 – 8.15	EX		T		6
4	Job Costing - Job Cost Card/ Sheet - Collection of costs for a Job - Accounting of Costs for a Job	T9.2 – 9.13	EX		T		8
5	Contract Costing - Recording of Contract Costs - Meaning of Terms used in Contract Costing - Cost Plus Contract	T9.13 – 9.27	EX		T		10
6	Introduction - Service Cost Unit - Statement of Cost for Service Sectors	T12.2 – 12.8	PDF	L			12
7	Costing of Transport Services - Hotels and Lodges – Hospitals	T12.8 – 12.27	EX		T		14

8	IT & ITES - Toll Roads - Educational Institutions	T12.27 –12.41	EX		T		15
9	Insurance Companies - Financial Institutions	T12.41 –12.47	EX		T		16
10	Other Services-costing for Power Houses	T12.47 –12.49	EX		T		17
11	Test/Seminars/quiz				T		18

UNIT – II

1	Process Costing - Costing Procedure	T10.2 – 10.6	EX		T		2
2	Treatment of Normal and Abnormal Loss and Abnormal Gain	T10.6 – 10.15	EX		T		4
3	Valuation of Work- in- Process	T10.15 – 10.16	PDF	L			6
4	Steps in Process Costing	T10.16 – 10.17	PDF	L			8
5	Process Costing Methods	T10.17 – 10.21	EX		T		10
6	Inter- Process Profits - Operation Costing	T10.21 – 10.25	EX		T		12
7	Joint and By Products - Apportionment of Joint Costs	T11.2 – 11.3	PDF	L			14
8	Methods of Apportionment of Joint Cost to Joint Products and Joint Costs to By Products	T11.3 – 11.14	EX		T		16
9	Treatment of By Products Cost	T11.15	PDF	L			17
10	Test/Seminars/quiz				T		18

UNIT – III

1	Standard costing	T13.2	PDF	L			2
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2	Introduction	T13.3–13.4	PDF	L			4
3	Types of Standards	T13.4 – 13.5	PDF	L			6
4	The Process of Standard Costing	T13.5 – 13.6	PDF	L			8
5	Setting-up of Standard Cost	T13.6 – 13.11	PDF	L			10
6	Types of Variances	T13.11 – 13.12	PDF	L			13
7	Classification and Computation of Variances	T13.12 – 13.47	EX		T		15
8	Advantages and Criticism of Standard Costing	T13.47 – 13.50	PDF	L			17
9	Test/Seminars/quiz				T		18

UNIT – IV

1	Characteristics of Marginal Costing	T14.5	PDF	L			2
2	Facts about Marginal Costing	T14.5 – 14.6	PDF	L			4
3	Determination of Cost and Profit under Marginal Costing	T14.6 – 14.8	PDF	L			6
4	Distinction Between Marginal and Absorption Costing	T14.48 – 14.53	EX		T		8
5	Advantages and Limitations	T14.9 – 14.11	PDF	L			10
6	Cost-Volume-Profit (CVP) Analysis Methods of Break-Even Analysis	T14.11 – 14.24	EX		T		12
7	Limitations	T14.24	PDF	L			13
8	Margin of Safety	T14.25 – 14.26	PDF	L			14

9	Variations of Basic Marginal Cost Equation and Other Formulae	T14.27 – 14.29	EX		T		15
10	Angle of Incidence	T14.29 – 14.30	PDF	L			16
11	Application of CVP analysis	T14.30 – 14.47	EX		T		17
12	Test/Seminars/quiz				T		18
UNIT – V							
1	Budget and budgetary control	T15.1 – 15.2	PDF	L			2
2	Introduction – Essentials	T15.2 – 15.4	PDF	L			4
3	Characteristics	T15.3	PDF	L			6
4	Objectives - Meaning of Budgetary Control	T15.4 – 15.12	PDF	L			8
5	Preparation of Budget	T15.12 – 15.15	PDF	L			10
6	Types of Budget	T15.15 – 15.52	EX		T		12
7	Zero- Based Budgeting (ZBB)	T15.52 – 15.55	PDF	L			14
8	Performance Budgeting (PB)	T15.55 – 15.60	PDF	L			16
9	Budget Ratios	T15.60 – 15.62	PDF	L			17
10	Test/Seminars/quiz				T		18
TOTAL HOURS							90

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	Maheswari S.N., (2013), Cost Accounting, Sultan chan & sons.
R2	Arora M.N., (12th edition), Cost Accounting – Principles and Practice, Vikas Publishing House Pvt. Ltd.

Web Resources

W1	https://www.icai.org/post.html?post_id=15791
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 3: Cost and Management Accounting - ICAI Study Material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date

Course Coordinator / In-charge	MR. A RAJASEELAN		
Programme Coordinator	MRS BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme: B.Com (Honours) Programme Code: CH1044

Title of the Course: CORPORATE LAW II

Course Code: 19BH404

Year / Semester : II / IV

Total No. of Students : 19

No of Credits: 4

Total No. of Contact Hours : 90 hrs Course Teacher (s) Name: CA P. Nagaraju

Corresponding lab Paper : ~~Yes~~/No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT– I							
1	Introduction - Books of Account	T9.3 – 9.7	PDF	L			2
2	Financial Statement	T9.8 – 9.13	PDF	L			4

3	Re-Opening of accounts on court's or Tribunal orders	T9.14 – 9.15	PDF	L			6
4	Voluntary revision of Financial Statements or Board's Report	T9.16 – 9.17	PDF	L			8
5	Constitution of National Financial Reporting Authority	T9.18 – 9.23	PDF	L			9
6	Central Government to prescribe Accounting Standards	T9.23	PDF	L			11
7	Financial Statement, Board's Report etc	T9.23 – 9.31	PDF	L			12
8	Corporate Social Responsibility	T9.31 – 9.41	PDF	L			14
9	Right to members to copies of Audited Financial Statement	T9.41 – 9.46	PDF	L			15
10	Copy of Financial Statement to be filed with Registrar	T9.47 – 9.52	PDF	L			16
11	Internal Audit	T9.52 – 9.55	PDF	L			17
12	seminars and quiz				T		18

UNIT – II

1	Introduction - Appointment of Auditors	T10.3 – 10.17	PDF	L			1
2	Removal, Resignation of auditor and giving of special notice	T10.17 – 10.22	PDF	L			3
3	Eligibility, qualifications and disqualifications of auditors	T10.23 – 10.29	PDF	L			5
4	Remuneration of auditors	T10.29	PDF	L			7
5	Powers and duties of auditors and Auditing Standards	T10.30 – 10.40	PDF	L			9
6	Auditor not to render certain services	T10.40 – 10.42	PDF	L			11

7	Auditors to sign audit reports	T10.43	PDF	L			13
8	Auditors to attend general meeting	T10.43	PDF	L			14
9	Punishment for contravention	T10.43 – 10.45	PDF	L			15
10	Central Government to specify audit of items of cost in respect of certain companies	T10.45 – 10.48	PDF	L			17
11	seminars and quiz				T		18

UNIT – III

1	Contract of Indemnity And Guarantee - Introduction	T1.2 – 1.10	PDF	L			1
2	Distinction between a contract of indemnity and a contract of guarantee	T1.11 – 1.12	PDF	L			2
3	Nature of surety's liability - Continuing Guarantee	T1.12 – 1.13	PDF	L			3
4	Discharge of a surety	T1.13 – 1.18	PDF	L			3.5
5	Rights of a surety	T1.19 – 1.22	PDF	L			4
6	Bailment - s duties and rights of a Bailor&bailee	T1.29 – 1.39	PDF	L			5
7	Right of third person claiming goods bailed	T1.39	PDF	L			6
8	Finder of lost goods	T1.40 – 1.41	PDF	L			7
9	General lien and particular lien	T1.41 – 1.43	PDF	L			8
10	Pledge & Distinction between bailment and pledge	T1.43 – 1.49	PDF	L			10
11	Agency – Creation	T1.56 – 1.64	PDF	L			11

12	Sub Agents	T1.64 – 1.66	PDF	L			12
13	Substituted Agent	T1.67	PDF	L			13
14	Difference between a sub-agent and a substituted agent	T1.68	PDF	L			13.5
15	Ratification	T1.61 – 1.63	PDF	L			14
16	Revocation of authority	T1.80 – 1.83	PDF	L			15
17	Rights of an Agent	T1.73 – 1.76	PDF	L			15.5
18	Agent's liability to third parties	T1.76 – 1.80	PDF	L			17.5
19	seminars and quiz				T		18

UNIT – IV

1	Introduction - Meaning of Negotiable Instruments	T2.2 – 2.5	PDF	L			1
2	Negotiable Instruments and other related concepts	T2.5 – 2.36	PDF	L			3
3	Parties to Notes, Bills and Cheques	T2.36 – 2.43	PDF	L			5
4	Negotiation – Presentment	T2.43 – 2.50	PDF	L			7
5	Payment and Interest	T2.50	PDF	L			9
6	Discharge from liability on Notes, Bills and Cheques	T2.51 – 2.57	PDF	L			11
7	Notice of Dishonour	T2.59 – 2.62	PDF	L			13
8	Noting and Protest	T2.62 – 2.65	PDF	L			14

9	Special rules of evidence	T2.65 – 2.72	PDF	L			16
10	Penalties	T2.65 – 2.72	PDF	L			17
11	seminars and quiz				T		18
UNIT – V							
1	Object, purpose and importance	T3.3 – 3.4	PDF	L			2
2	Application	T3.4 – 3.6	PDF	L			3
3	General rules of construction	T3.19 – 3.24	PDF	L			4
4	Power and functionaries	T3.24 – 3.26	PDF	L			5
5	Provisions	T3.26 – 3.29	PDF	L			7
6	Need of interpretation/construction	T4.7 – 4.8	PDF	L			9
7	Rules of interpretation/construction	T4.9 – 4.22	PDF	L			12
8	Internal aids	T4.23 – 4.31	PDF	L			14
9	External aids	T4.31 – 4.34	PDF	L			15
10	Rules of interpretations/construction of deeds and documents.	T4.34 – 4.35	PDF	L			16
11	Revision		PDF	L			17
12	seminars and quiz				T		18
TOTAL HOURS							90

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
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Reference Books

R1	Kapoor N.D. (New Edition), Business law, Sultan chand publication.
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Web Resources

W1	https://www.icai.org/post.html?post_id=15790
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 2: Corporate and Other Laws - ICAI Study Material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
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	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR. A RAJA SEELAN		

Programme Coordinator	MRS BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS BALA SUBBULAKSHMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN- 2020 – 21 (EVEN SEMESTER)

Name of the Programme: B.Com (Honours) Programme Code: CH1044

Title of the Course : INTRODUCTION TO INFORMATION TECHNOLOGY II

Course Code: 19BH405

Year / Semester : II/ IV

Total No. of Students: 19

No of Credits: 2

Total No. of Contact Hours : 30hrs Course Teacher (s) Name: Ms. S. Mahalakshmi

Corresponding lab Paper : Yes / ~~No~~

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT - I							
48.	Introduction to MS PowerPoint	T426 - 485	PPT			P	9
49.	Seminar/Test					P	1
UNIT - II							
52.	Introduction to MS - Access	T24 - 30	PDF	L			1

53.	Working with Table and Forms	T31 – 87; T124 – 159	DB			P	5
54.	WorkingwithQueriesandReport	T88 – 123; T160 - 173	DB			P	9
55.	Seminar/Test					P	10
UNIT - III							
34.	IntroductiontoCAAT	T316 - 325	PDF	L			2
35.	DataAnalysisandAuditTechniques	T326; T352	PDF	L			5
36.	DataAnalysisUsingIDEA	T358 – 365	EX			P	8
37.	AdvancedAnalyticsusingIDEA	T366 - 368	PDF	L			10
38.	Seminar/Test				T		
TOTAL HOURS							30

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* DB - Data Base

*LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended &Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	ICAI Study Materials
----	----------------------

Web Resources

W1	https://www.icai.org/post.html?post_id=7165
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E – Books /Library INFLIBNET RESOURCES

E1	Information Technology Training – ICAI Study material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SL.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage

1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I	50%
3.	II INTERNAL	Unit - II, III	50%
4.	End Semester Examination	Unit I to III	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR A RAJASEELAN		
Programme Coordinator	MRS. BALA SUBBULAKSHMI		

Approved by

	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD/EVEN SEMESTER)

Name of the Programme :	B.Com Banking & Insurance, B.Com Honours, B.Com Hnonours – ACCA and BBA		
Course Name :	Campus Recruitment Training English II Practical	Course Code :	19CRT409

Year / Semester	II / IV	Section	
Total No. of Students		No. of Credits	2
Corresponding lab Paper		Total No. of Contact Hours	30
Course Teacher Name	Mr.S.Sivakumar		

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
1	Communication an Overview	R3-45	GD			3	3
2	7 C's of Communication	R3-48	GD			3	3
UNIT – II							
3	Coffee Pot	R3-23	GD			3	3
4	Self Introduction	R3-25	GD			3	3
UNIT – III							
5	E-mail & Telephonic Etiquette	R1-142	LCD			3	3
6	Resume Etiquette	R1-112	LCD			3	3
UNIT – IV							
7	Presentation and its types	R5-89	GD			2	2

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
8	Do's & Don'ts of Presentations	R5-90	PPT			4	4
UNIT – V							
9	Importance of Body Language in a Professional atmosphere	R2-112	LCD			2	2
10	Do's & Don'ts of Body Language	R2-114	LCD			4	4
TOTAL HOURS							30

L – Lecture T – Tutorial (Problems / Example Programs / Revision Classes) P – Practical

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included. [Mark the abbreviation in the teaching aids column]

Reference Books

9. Sanjay Kumar, Pushp Lata. **Communication Skills**. Oxford University Press.
10. Srinivasan Hema. **Communication Skills**. Bangalore: Frank Brothers & Co. Ltd, 2004. Print.
11. Dr.P.Prasad, S.K.Kataria and Sons. **The Functional Aspects of Communication Skills**. New Delhi: Arif Printers.2001. Print.
12. Michael Swan. **Practical English Usage**. New Delhi: Oxford University Press,2008.Print
13. Randolph Quirk, Sidney Greenbaum, Geoffrey Leech, Jan Svartvik. **A Comprehensive Grammar of the English Language**. New Delhi: Dorling Kindersley (India) Pvt. Ltd, 2010. Print.
14. John Adair. **The Effective Communicator**. Noida: Anubha Printers. 2005. Print.

E – Books /Library INFLIBNET RESOURCES

1. <https://nlist.inflibnet.ac.in/search/Record/EBC483375>
2. <https://nlist.inflibnet.ac.in/search/Record/EBC481114>
3. <https://nlist.inflibnet.ac.in/search/Record/EBC1864716>

Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1.	Speaking Skill – Group Discussion		3	HT
2.	Reading Skill – Reading Activity		2	HT

3.	Speaking Skill – Assignment		1	HB
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* Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1		Newspaper	Reading Skill – Newspaper	1
2	2		Magazine	Reading Skill – Article / Magazine	1
3	3		Oral	Speaking Skill – Debate	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – I	20%
2.	I INTERNAL	Unit – I, II, III (Chapter 1)	50%
3.	II INTERNAL	Unit – III (Chapter 2) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Mr.S.Sivakumar		

Approved by			
	Name	Signature	Date
HoD	R.Suganthi Hepzibha		
Dean Academics	Dr.S.Priya		
Principal	Dr.R.Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD/EVEN SEMESTER)

Name of the Programme :	B.Com (Hon), B.Com (Hon- ACCA)		
Course Name :	NON MAJOR ELECTIVE: ART OF PUBLIC SPEAKING PRACTICAL	Course Code :	19APS407
Year / Semester	II/IV	Section	
Total No. of Students		No. of Credits	2

Corresponding lab Paper	No	Total No. of Contact Hours	30
Course Teacher Name	Ms.T.S.SRIDEVI		

Sl. No.	TOPIC	Reference Material Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I – SPEAKING ABOUT NORTH, EAST, WEST AND SOUTH							
1	Local News	Ref. Video	VIDEO			3	3
2	National & International News	Ref. Video	VIDEO			3	3
UNIT – II – CEREMONIAL SPEECH							
3	Welcome Address & Vote of Thanks	Ref. Video	VIDEO			3	3
4	Felicitation & Chief Guest Introduction	Ref. Video	VIDEO			3	3
UNIT – III – SPEAKING ABOUT A PRODUCT							
5	How to Prepare an Advertisement?	Ref. Video	VIDEO			3	3
6	Advertising	Ref. Video	VIDEO			3	3
UNIT – IV – SPEAKING ABOUT BUSINESS							

Sl. No.	TOPIC	Reference Material Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
7	Buying & Selling	Ref. Video	VIDEO			2	2
8	Trade Marketing Conversation	Ref. Video	VIDEO			4	4
UNIT – V – SPEAKING ABOUT TECHNOLOGY							
9	ICT Tools in Business	Ref. Video	VIDEO			2	2
10	TED Talk	Ref. Video	VIDEO			4	4
TOTAL HOURS							30

L – Lecture T – Tutorial (Problems / Example Programs / Revision Classes) P – Practical

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included. [Mark the abbreviation in the teaching aids column]

Reference Books

4. The Art of Public Speaking by Dale Carnegie, 2005 July.
5. Michael Swan. **Practical English Usage**. New Delhi: Oxford University Press,2008.Print

6. Randolph Quirk, Sidney Greenbaum, Geoffrey Leech, Jan Svartvik. **A Comprehensive Grammar of the English Language**. New Delhi: Dorling Kindersley (India) Pvt. Ltd, 2010. Print.
7. John Adair. **The Effective Communicator**. Noida: Anubha Printers. 2005. Print.
8. <https://www.ted.com/about/our-organization>
9. <https://www.ted.com/playlists>
10. <http://www.myspeechclass.com/vote-of-thanks-examples.html>

E – Books /Library INFLIBNET RESOURCES

11. <https://nlist.inflibnet.ac.in/search/Record/EBC483375>
12. <https://nlist.inflibnet.ac.in/search/Record/EBC481114>
13. <https://nlist.inflibnet.ac.in/search/Record/EBC1864716>

Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1.	Reading Skill – Reading Activity		2	HT
2.	Writing Skill – Assignment		1	HB

* Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1		Oral	Speaking Skill – Debate	1
2	2		Oral	Speaking Skill – Group Discussion	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – I	20%
2.	I INTERNAL	Unit – I, II, III (Chapter 1 & 2)	40%
3.	II INTERNAL	Unit – III (Chapter 2 & 3) , IV, V	40%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Ms.T.S.Sridevi		

Approved by			
	Name	Signature	Date
HoD	R.Suganthi Hepzibha		
Dean Academics	Dr.S.Priya		

UNIT – I

50.	Introduction –	T1.2 – 1.3	PDF	L			0.25
51.	Overview of the Accounting Standards AS 4	T1.3 – 1.10	PDF	L			1.25
52.	Overview of the Accounting Standards AS 5	T1.11 – 1.18	PDF	L			2.25
53.	Overview of the Accounting Standards AS 7	T1.18 – 1.30	PDF	L			3
54.	Overview of the Accounting Standards AS 9	T1.30 – 1.35	PDF	L			3.5
55.	Overview of the Accounting Standards AS 14	T1.36 – 1.47	PDF	L			4.5
56.	Overview of the Accounting Standards AS 17	T1.47 – 1.62	PDF	L			5
57.	Overview of the Accounting Standards AS 18	T1.63 – 1.70	PDF	L			6
58.	Overview of the Accounting Standards AS 19	T1.70 – 1.93	PDF	L			7
59.	Overview of the Accounting Standards AS 20	T1.93 – 1.106	PDF	L			8
60.	Overview of the Accounting Standards AS 22	T1.106 – 1.115	PDF	L			9
61.	Overview of the Accounting Standards AS 24	T1.116 – 1.121	PDF	L			10
62.	Overview of the Accounting Standards AS 26	T1.121 – 1.137	PDF	L			11
63.	Overview of the Accounting Standards AS 29	T1.137 – 1.150	PDF	L			12

Unit – II

56.	Partnership firms	T2.1 – 2.2	PDF	L			0.5
57.	Introduction	T2.3	PDF	L			1
58.	Admission, retirement, death of the partner	T2.3	PDF	L			1.5
59.	Amalgamation	T2.65	PDF	L			2
60.	Dissolution of Partnership	T2.3 – 2.5	PDF	L			2.5
61.	Consequences of Dissolution	T2.4 – 2.5	PDF	L			4
62.	Closing of Partnership Books on Dissolution	T2.5 – 2.12	Ex	L			5
63.	Consequences of Insolvency of a Partner	T2.12 – 2.13	Ex	L			6.5
64.	Loss Arising from Insolvency of a Partner	T2.13 – 2.29	Ex	L			7.5
65.	Piecemeal payments	T2.29 – 2.44	Ex	L			8.5
66.	Issues Related to Accounting in Limited Liability Partnerships	T2.45 – 2.51	Ex	L			10
67.	Amalgamation of Partnership firms	T2.65 – 2.77	Ex	L			11
68.	Conversion of Partnership Firm into a Company	T2.77 – 2.99	Ex	L			12

Unit – III

39.	Employees stock option plan – Introduction	T3.3 – 3.4	PDF	L			0.5
40.	Provisions	T3.4 – 3.19	Ex	L			1.5
41.	Buy Back of Securities – Introduction	T4.2 – 4.7	PDF	L			3
42.	Provision of Section 70	T4.7 – 4.23	PDF	L			5
43.	Equity Shares with Differential Rights – Introduction	T4.23 – 4.24	PDF	L			7
44.	Voting rights	T4.25 – 4.26	PDF	L			7.5
45.	Share Capital and Debentures Rules, 2014	T4.27 – 4.28	Ex	L			8
46.	Dilution in case of Private Companies	T4.28 – 4.29	Ex	L			9
47.	Variation of Shareholder’s Rights	T4.29	Ex	L			10.5
48.	Protection of Minority Shareholder Clause	T4.29 – 4.30	Ex	L			12

Unit – IV

27.	Meaning of Amalgamation	T5.2 – 5.3	PDF	L			0.5
28.	Types	T5.4 – 5.5	PDF	L			1.5
29.	Purchase consideration	T5.6 – 5.12	PDF	L			2

30.	Methods of Accounting for Amalgamations	T5.12 – 5.19	Ex	L			4.5
31.	Journal Entries to close the books of Vendor Company	T5.19 – 5.25	Ex	L			6.5
32.	Entries in the books of Purchasing Company	T5.25 – 5.49	Ex	L			8.5
33.	Meaning of reconstruction	T6.2	PDF	L			10.5
34.	Difference between Internal and External Reconstruction	T6.3	PDF	L			11
35.	Methods of internal reconstruction	T6.3 – 6.10	PDF	L			11.5
36.	Entries in case of internal reconstruction	T6.11 – 6.36	Ex	L			12

Unit – V

17.	Liquidation – Introduction	T7.2	PDF	L			2
18.	Definition of Winding Up	T7.2 – 7.3	PDF	L			2.5
19.	Winding up by Tribunal	T7.3	PDF	L			3.5
20.	Petition for Winding Up [Section 272]	T7.3 – 7.4	PDF	L			4
21.	Voluntary winding up	T7.4 – 7.7	PDF	L			5
22.	Liquidators' Statement of Account	T7.7 – 7.8	Ex	L			5.5
23.	Commencement of Winding Up by Tribunal [Section 357]	T7.8	Ex	L			6.5

24.	Statement of Affairs	T7.8 – 7.10	Ex	L			8.5	
25.	Deficiency account	T7.10	Ex	L			9.5	
26.	Overriding preferential payments [section 326]	T7.10 – 7.12	Ex	L			10.5	
27.	Preferential creditors	T7.12 – 7.16	Ex	L			11	
28.	Liquidator's Final Statement of Account	T7.31 – 7.39	Ex	L			11.5	
29.	B list contributories	T7.39 – 7.41	Ex	L			12	
TOTAL HOURS								60

* L – Lecture T – Tutorial (Problems / Example Programs / Revision Classes) P – Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and

Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
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Reference Books

R1	Advanced Accounting – R.L. Gupta & S. Radhaswamy, Sultan Chand and Sons, 1 st January 2013
R2	Corporate Accounting – T.S. Moorthy & Y. Hari Prasad Reddy margham publications, (Rev) Paperback – 1999
R3	Advanced Accounting – M.C. Shukla & T.S., Grewal, S.Chand Publishing, 2019
R4	Advanced Accounting – Jain & Narang, kalyani publisher, 2018

Web Resources

W1	https://www.icai.org/post.html?post_id=15829
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 5: Advanced Accounting - ICAI Study Material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1.	International Financial Reporting Standards	Assignments	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SL.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
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1	2	GD	Interactions	Accounting for LLP	1
2	3	GD	Interactions	Capital restructuring	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	ACCA Madesh K		
Programme Coordinator	Dr. M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		

Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : AUDIT AND ASSURANCE I

Course Code : 18BH502

Year / Semester : III / V

Total No. of Students : 42

No of Credits : 4

, Total No. of Contact Hours : 50 hrs

Course Teacher (s) Name : CA Nagaraju P

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours	Cumulative Hours
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				L	T	P	
UNIT – I							
64.	Auditing Concepts: Nature, objective and scope of Audit	T1.2 – 1.6	PDF	L			0.5
65.	Relationship of auditing with other disciplines	T1.12 – 1.16	PDF	L			1
66.	Standard Setting Process: Overview, Standard-setting process, Role of International Auditing and Assurance Standards Board (IAASB) & Auditing and Assurance Standards Board (AASB)	T1.16 – 1.20	PDF	L			34
67.	Standards on Auditing, Guidance Note(s) issued by the ICAI	T1.20	PDF	L			4.5
68.	Engagement Standards: Qualities of Auditor, Elements of System of Quality	T1.21 – 1.23	PDF	L			5
69.	Ethical requirements relating to an audit of financial statements	T1.23 – 1.24	PDF	L			5.25
70.	Inherent Limitations of an audit	T1.33	PDF	L			5.5
71.	Preconditions for an audit	T1.30 – 1.31	PDF	L			6
72.	Audit Engagement	T1.33 – 1.36	PDF	L			7
73.	Agreement on Audit Engagement Terms	T1.31 – 1.32	PDF	L			7.5
74.	Terms of Engagement in Recurring Audits	T1.32 – 1.33	PDF	L			8
75.	Leadership Responsibilities for Quality on Audits	T1.22 – 1.23	PDF	L			8.5

76.	Concept of Auditor's Independence	T1.24 – 1.25	PDF	L			9
77.	Threats to Independence	T1.25 – 1.26	PDF	L			9.5
78.	Acceptance and Continuance of Client Relationships and Audit Engagements.	T1.27 – 1.28	PDF	L			10
UNIT – II							
69.	Audit Strategy	T2.3 – 2.5	PDF	L			1
70.	Audit planning (SA 300)	T2.2 – 2.3	PDF	L			3
71.	Audit programme	T2.13 – 2.19	PDF	L			4
72.	Development of Audit Plan and Programme, Control of quality of audit work	T2.17 – 2.20	PDF	L			5
73.	Delegation and supervision of audit work	T2.20	PDF	L			6
74.	Revision of Materiality	T2.24	PDF	L			7
75.	Documenting the Materiality	T2.25	PDF	L			8.5
76.	Performance Materiality	T2.21 – 2.23	PDF	L			10
UNIT – III							
49.	Concept of Audit Documentation	T3.2	PDF	L			0.5
50.	Nature & Purpose of Audit Documentation	T3.2	PDF	L			1.5
51.	Form, Content & Extent of Audit Documentation	T3.3	PDF	L			2

52.	Completion Memorandum	T3.6	PDF	L			2.25
53.	Ownership and custody of Audit Documentation	T3.6	PDF	L			2.5
54.	Audit procedures for obtaining audit evidence	T3.10 – T3.26	PDF	L			2.75
55.	Sources of evidence	T3.9 – 3.10	PDF	L			3
56.	Relevance and Reliability of audit evidence	T3.27 – 3.29	PDF	L			3.25
57.	Sufficient appropriate audit evidence	T3.7 – 3.9	PDF	L			3.5
58.	Evaluation of Audit Evidence	T3.6 – 3.7	PDF	L			4.5
59.	Written Representations as Audit Evidence	T3.29 – 3.30	PDF	L			4.75
60.	Objective of Auditor regarding Written Representation	T3.30	PDF	L			5
61.	Management from whom Written Representations may be requested	T3.31	PDF	L			5.25
62.	Written Representations about Management's Responsibilities	T3.32	PDF	L			5.5
63.	Obtaining evidence of existence of inventory	T3.32 – 3.36	PDF	L			5.75
64.	Audit procedure to identify litigation & claims	T3.36	PDF	L			6
65.	External confirmation procedures	T3.38	PDF	L			6.25
66.	Management's refusal to allow the auditor to send a confirmation request	T3.39 – 3.40	PDF	L			6.5
67.	Negative Confirmations	T3.37 – 3.38	PDF	L			6.75
68.	Audit evidence about opening balances	T3.40 – 3.41	PDF	L			7

69.	Accounting policies relating to opening balances	T3.41 – 3.42	PDF	L			7.25
70.	Reporting with regard to opening balances	T3.42	PDF	L			7.5
71.	Meaning of Related Party	T3.42	PDF	L			8
72.	Nature of Related Party Relationships & Transactions	T3.43	PDF	L			8.25
73.	Understanding the Entity's Related Party Relationships & Transactions	T3.43 – 3.44	PDF	L			8.5
74.	Meaning of Subsequent Events	T3.45	PDF	L			8.75
75.	Auditor's obligations in different situations of subsequent events	T3.47 – 3.48	PDF	L			9
76.	Responsibilities of the Auditor with regard to Going Concern Assumption	T3.49	PDF	L			9.25
77.	Objectives of the Auditor regarding Going Concern	T3.49	PDF	L			9.5
78.	Events or Conditions that may cast doubt about Going Concern Assumption	T3.49 – 3.50	PDF	L			9.75
79.	Audit Procedures when events or conditions are identified	T3.50 – 3.52	PDF	L			10

UNIT – IV

37.	Audit Risk, Identifying and Assessing the Risk of Material Misstatement, Risk Assessment procedures	T4.1	PDF	L			2.5
38.	Understanding the entity and its environment - Internal control, Documenting the Risks	T4.11 – 4.26, T4.37	PDF	L			3
39.	Evaluation of internal control system	T4.26 – 4.30		L			5.5

			PDF				
40.	Testing of Internal control	T4.31 – 4.34	PDF	L			6
41.	Materiality and audit risk	T4.36 – 4.37	PDF	L			7
42.	Internal audit, Basics of Standards on Internal Audit (SIAs) issued by the ICAI	T4.37 – 4.41	PDF	L			8
43.	Basics of Internal Financial Control and reporting requirements	T4.41 – 4.42	PDF	L			9
44.	Distinction between Internal Financial Control and Internal Control over Financial Reporting	T4.43	PDF	L			10
UNIT – V							
30.	Audit in an Automated Environment: Key features	T6.2 – 6.3	PDF	L			1
31.	Impact of IT related Risks	T6.7 – 6.8	PDF	L			1.5
32.	Impact on Controls	T6.8	PDF	L			2
33.	Internal Financial Controls as per Regulatory requirements	T6.15 – 6.16	PDF	L			2.5
34.	Types of Controls	T6.9 – 6.12	PDF	L			3

35.	Audit approach	T6.16 – 6.17	PDF	L			3.5
36.	Understanding and documenting Automated environment	T6.6 – 6.7	PDF	L			4
37.	Testing methods	T6.12 – 6.15	PDF	L			4.25
38.	Data analytics for audit	T6.17 – 6.18	PDF	L			4.5
39.	Assessing and reporting audit findings	T6.18 – 6.20	PDF	L			5
40.	Audit Sampling: Meaning of Audit Sampling	T7.2 – 7.3	PDF	L			5.25
41.	Designing an audit sample	T7.8 – 7.9	PDF	L			5.5
42.	Types of sampling	T7.4 – 7.5	PDF	L			6.5
43.	Sample Size and selection of items for testing	T7.10 – 7.13	PDF	L			7
44.	Sample selection	T7.13 – 7.17	PDF	L			8
45.	Analytical Procedure: Meaning, nature, purpose and timing of analytical procedures	T8.1 – 8.6	PDF	L			8.5
46.	Substantive analytical procedures	T8.6 – 8.9	PDF	L			9
47.	Designing and performing analytical procedures prior to Audit	T8.6	PDF	L			9.5
48.	Investigating the results of analytical procedures	T8.12 – 8.13	PDF	L			10
TOTAL HOURS							50

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
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Reference Books

R1	P N Reddy & Appannaiah, Auditing, HPH
R2	TR Sharma, Auditing, Sahitya Bhavan
R3	BN Tandon, Practical Auditing, Sultan Chand
R4	Dinakar Pagare, Practice of Auditing, Sultan Chand
R5	R.G Sexena - Principles and Practice of Auditing, HPH

Web Resources

W1	https://www.icai.org/post.html?post_id=15794
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 6: Auditing and Assurance - ICAI Study Material
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Gaps in the Syllabus

SL. NO	CName of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1.	Role of CAAG	Seminars	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted

1	1	GD	Instruction	Work ethics for Auditors	1
2	2	GD	Interactions	Audit team forming	1
3	3	GD	Interactions	Documentation of audit evidence	1
4	4	GD	Interactions	Critical point control	1
5	5	GD	Interactions	Information & system audit	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by
--------------------	--------------------

	Name	Signature	Date
Course Coordinator / In-charge	CA Nagaraju P		
Programme Coordinator	Dr.M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : FINANCIAL MANAGEMENT

Course Code : 18BH503

Year / Semester : III / V

Total No. of Students : 42

No of Credits : 4

Total No. of Contact Hours : 50 hrs

Course Teacher (s) Name : CA Periyasamy P

Corresponding lab Paper : Yes / No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
79.	Introduction to Financial Management Function: Objective and scope of financial management	T1.2 – 1.11	PDF	L			2

80.	Role and purpose	T1.11 – 1.14	PDF	L			2.5
81.	Financial management environment	T1.14 – 1.16	PDF	L			3
82.	Functions of finance executives in an organization	T1.16 – 1.17	PDF	L			3.5
83.	Financial distress and insolvency	T1.18	PDF	L			4
84.	Financial Analysis through Ratios: Users of the financial analysis	T3.2 – 3.3, T3.27 – 3.29	PDF	L			5
85.	Sources of financial data for analysis	T3.3 – 3.4	PDF	L			6
86.	Calculation and Interpretation of ratios (liquidity, leverage, solvency, efficiency/ activity, profitability)	T3.4 – 3.26	Ex		T		9.5
87.	Limitations of ratio analysis	T3.31 – 3.32	PDF	L			10

UNIT – II

77.	Sources of Finance : Different Sources of Finance	T2.2 – 2.4	PDF	L			0.5
78.	Characteristics of different types of long term debt and equity finance	T2.5 – 2.15	PDF	L			2
79.	Method of raising long term finance	T2.15 – 2.21	PDF	L			2.5
80.	Different Sources of short term Finance	T2.22 – 2.23	PDF	L			3
81.	Internal fund as a source of finance	T2.17 – 2.21	PDF	L			3.5

82.	International sources of finance	T2.31 – 2.36	PDF	L			4
83.	Other sources of finance	T2.29 – 2.31	PDF	L			4.25
84.	Sale and lease back, Convertible debt, Venture capital, Grants etc.	T2.17 – 2.21	Ex		T		4.5
85.	Cost of Capital: Significance of cost of capital	T4.2 – 4.3	Ex		T		5
86.	Factors of cost of capital	T4.3 – 4.4	Ex		T		5.5
87.	Measurement of costs of individual components of capital	T4.4 – 4.27	Ex		T		6
88.	Weighted average cost of capital (WACC)	T4.28 – 4.33	Ex		T		8
89.	Marginal cost of capital	T4.33 – 4.36	Ex		T		9
90.	Effective Interest rate	T4.27 – 4.28	Ex		T		10

UNIT – III

80.	Significance of capital structure	T5.2 – 5.4	PDF	L			0.5
81.	Determinants of capital structure	T5.25 – 5.26	Ex		T		1.5
82.	Capital structure planning and designing	T5.25 – 5.26	Ex		T		2
83.	Designing of optimum capital structure	T5.27	Ex		T		2.5
84.	Theories of Capital Structure and value of the firm	T5.4 – 5.24	Ex		T		4

85.	Relevancy and Irrelevancy of capital structure	T5.4 – 5.24	Ex		T		4.5
86.	EBIT- EPS Analysis, Breakeven	T5.27 – 5.32	Ex		T		5
87.	EBIT Analysis	T5.27 – 5.38	Ex		T		5.5
88.	Under/ Over Capitalization	T5.38 – 5.40	Ex		T		6
89.	Leverages: Types of Leverages	T6.2 – 6.3	Ex		T		7
90.	Operating, Financial and Combined	T6.3 – 6.18	Ex		T		8.5
91.	Analysis of leverages	T6.3 – 6.18	Ex		T		10

UNIT – IV

45.	Capital Investment Decisions: Objective of capital investment decisions	T7.2 – 7.3	Ex		T		0.5
46.	Methods of Investment appraisal: Payback period, Discounted payback period; Accounting Rate of Return (ARR); Net Present Value (NPV)	T7.17 – 7.29	Ex		T		3.5
47.	The meaning of NPV, Strengths and limitations of NPV method, The working capital adjustment in an NPV analysis, Capital rationing, Equivalent Annual Costs, Internal Rate of return (IRR)	T7.26 – 7.38, T7.50, T7.52	Ex		T		6.5
48.	Limitations of the IRR method, Multiple IRRs, Modified internal Rate of Return (MIRR)	T7.40 – 7.41	Ex		T		7
49.	Definition and explanation of MIRR, The process for calculating MIRR, Strengths of the MIRR approach; Profitability Index	T7.41 – 7.43, T7.29 – T7.31	Ex		T		7.25

50.	Adjustment of Risk and Uncertainty in Capital Budgeting Decision: Probability Analysis	T8.2 – 8.12	Ex		T		7.5
51.	Certainty Equivalent Method	T8.14 – 8.17	Ex		T		7.75
52.	Risk Adjusted Discount Rate	T8.12 – 8.14	Ex		T		8
53.	Scenario Analysis	T8.21 – 8.26	Ex		T		8.25
54.	Sensitivity Analysis	T8.17 – 8.21	Ex		T		8.5
55.	Dividend Decisions: Basics of Dividends	T9.2 – 9.4	Ex		T		8.75
56.	Forms of dividend	T9.4 – 9.5	Ex		T		9
57.	Determinants of dividend	T9.6 – 9.8	Ex		T		9.25
58.	Relevancy and Irrelevancy of Dividend Policies	T9.8 – 9.12	Ex		T		9.5
59.	Traditional Approach, Walter's model, Gordon's model, Modigliani and Miller (MM) Hypothesis.	T9.12 – 9.36	Ex		T		10

UNIT – V

49.	The management of working capital	T10.2 – 10.8	PDF	L			1
50.	Liquidity and Profitability	T10.9 – 10.10	PDF	L			1.5
51.	The Working capital financing decisions	T10.11 – 10.13	Ex				2

52.	The working Capital Cycle (operating Cycle), Effectiveness of Working Capital based on its operating and cash conversion cycles	T10.14 – 10.27	Ex		T		5.5
53.	Assessment of working capital requirement	T10.14	Ex		T		6
54.	Management of Accounts Receivables (Debtors)	T10.64 – 10.85	Ex		T		6.5
55.	Factoring and Forfeiting	T10.74 – 10.77	Ex		T		7
56.	Management of Accounts Payables (Creditors)	T10.86 – 10.88	Ex		T		7.5
57.	Management of Inventory	T10.61 – 10.63	Ex		T		8
58.	Management of Cash, Treasury management	T10.32 – 10.60	Ex		T		9
59.	Banking norms of working capital finance	T10.93 – 10.98	Ex		T		10
TOTAL HOURS							50

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER)

media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
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Reference Books

R1	S N Maheshwari, Financial Management, Sultan Chand
R2	G. Sudarshan Reddy, Financial Management, HPH
R3	Roy – Financial Management, HPH
R4	Sharma and Sashi Gupta, Financial Management, Kalyani Publication.
R5	I M Pandey, Financial Management. Vikas Publication.

Web Resources

W1	https://www.icai.org/post.html?post_id=15833
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 8: Sec-A: Financial Management - ICAI Study Material
----	--

Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1	Financial Restructuringg	Assignments	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

SI.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	1	GD	Interactions	Relationship of FM with other functional areas	1
2	2	GD	Interactions	Cost of Venture Capital	1

3	3	GD	Interactions	Importance of PE Ratio	1
4	4	GD	Interactions	What is Bonus Issue	1
5	5	GD	Instruction	Liquidity Funds & its uses	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit – 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	CA Periyasamy P		
Programme Coordinator	Dr.M.Tharani		

Approved by			
	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		

Principal	Dr. R. Sujatha		
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SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Com (Honours)

Programme Code : CH1044

Title of the Course : ENTERPRISE INFORMATION SYSTEM

Course Code : 18BH504

Year / Semester : III / V

Total No. of Students : 42

No of Credits : 4

Total No. of Contact Hours : 50 hrs

Course Teacher (s) Name : Ms. Priyanka M

Corresponding lab Paper : Yes/ No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							

88.	Introduction to Enterprise Business Processes, Benefits, Risks and Controls	T1.3 – 1.38	PDF	L			3
89.	Diagrammatic representation of business processes using Flowcharts	T1.38 – 1.56	PDF	L			6
90.	Risks and controls for specific business processes: Procure to pay (P2P), Order to cash, Inventory Cycle, Hire to Retire, Supply Chain Management, Fixed Assets etc.	T1.56 – 1.74	PDF	L			9
91.	Applicable regulatory and compliance requirements including computer related offences, privacy, cyber-crime, Sensitive Personal Data Information of Information Technology Act, 2000	T1.74 – 1.83	PDF	L			10
UNIT – II							
91.	Integrated (ERP) and non-integrated systems with related risks and controls	T2.4 – 2.35	PDF	L			3
92.	Business process modules and their integration with Financial and Accounting systems	T2.38 – 2.58	PDF	L			5
93.	Reporting Systems and MIS, Data Analytics and Business Intelligence	T2.58 – 2.68	PDF	L			6.5
94.	Business Reporting and fundamentals of XBRL (Extensible Business Reporting Language)	T2.68 – 2.74	PDF	L			8
95.	Applicable regulatory and compliance requirements	T2.74 – 2.77	PDF	L			10
UNIT – III							
92.	Components of Automated Information Systems: Application Systems, Database, Network and Operating System with related risks and controls	T3.4 – 3.52	PDF	L			7

93.	Mapping of Organization structure with segregation of duties in Information Systems.	T3.72 – 3.81	PDF	L				10
UNIT – IV								
60.	Components and Architecture of E-Commerce and M-Commerce with related risks and controls	T4.14 – 4.34	PDF	L				2
61.	Business process flow with its related risks and controls	T4.25 – 4.30	PDF	L				5
62.	Applicable regulatory and compliance requirements	T4.31 – 4.40	PDF	L				8
63.	Emerging technologies with its related risks and controls	T4.40 – 4.80	PDF	L				10
UNIT – V								
60.	Components and Architecture of CBS and related risks and controls	T5.16 – 5.34	PDF	L				3
61.	Core modules of banking and Business process flow and its related risks and controls	T5.34 – 5.53	PDF	L				5
62.	Reporting Systems and MIS, Data Analytics and Business Intelligence	T5.54	PDF	L				8
63.	Applicable regulatory and compliance requirements	T5.54 – 5.71	PDF	L				10
TOTAL HOURS								50

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD / PPT / Black Board (BB) / Worksheet(WS) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open Educational Resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	R.G. Saha – Enterprise Resource Planning – HPH
R2	Alexis Leon, Enterprise Resource Planning, Leon Publishers
R3	Ravi Anupindi, Sunil Chopra, Pearson Education”. “Managing Business Process Flows
R4	Altekar, Enterprise Resource Planning, PHI.
R5	Vinod Kumar Garg and N.K. Venkitakrishnan, Enterprise Resource Planning, PHI.

Web Resources

W1	https://www.icai.org/post.html?post_id=15795
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 7: Sec-A: Enterprise Information Systems - ICAI Study Material
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Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
1	Artificial Intelligence in Finance & Accounting	Seminars	1	1

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
1	3	GD	Interactions	Introduction to System Analysis Program Development	1
2	4	GD	Interactions	Development of Unique Payment Interface	1
3	5	GD	Interactions	Role of National Payment Corporation	1

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto 2.5)	50%
3.	II INTERNAL	Unit – III, IV, V (from 2.5 to 5)	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	Ms. Priyanka M		
Programme Coordinator	Dr.M.Tharani		

Approved by

	Name	Signature	Date
HoD	Dr.M.Tharani		
Dean Academics	Dr. Priya		
Principal	Dr. R. Sujatha		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSE PLAN – 2020 – 21 (ODD SEMESTER)

Name of the Programme : B.Sc (Animation, Viscom, FIS, FS&PM, MCHM, CS, Networking), BBA, B.Com (B&I, Hons, ACCA)			
Title of the Course : CRT English III Practical		Course Code: 18CRT509	
Year / Semester: III YEAR / V SEMESTER		Section:	Total No. of Students:
No.Of Credits: 3		Total no. of Contact hours: 30	
Course Teacher (s) Name : Mrs.R.Suganthi Hepzibha, Ms.T.S.Sridevi, Mr.C.Senthilkumar and Mr.V.V.Sundaram			

Course Teacher (s) Name

S. No	Topic	Reference / text Book Page No.	Teaching Aids	Mode of Delivery No. of Hours		
				L	T	P
Unit I						
1	Self Introduction	WL	BB	3		
2	Acquiring Confidence in Speaking English	WL	BB/PPT/V	3		
Unit II						
1	Life Skills – Leadership, Time Management, Team Building and Social Skills	R3-49	BB	3		
2	Resume Writing	R2-113	BB	3		

Unit III						
1	Basics of Personal Interview	WL	BB	2	1	
2	Mock Interview	NA	BB	2	1	
Unit IV						
1	Basics of Group Discussion	WL	BB	2	1	
2	Mock Group Discussion	NA	BB	2	1	
Unit V						
1	Placement Training – Vocabulary, Sentence Correction, Essay Writing	WL	BB	2	1	
2	Communication Practice for Placements	NA	BB	2	1	

* L - Lecture T - Tutorial (Problems / Example Programs / Revision Classes) P - Practical

* LCD / PPT / Black Board (BB) / Worksheet(Ws) / Video (V) / Group Discussion (GD) / Blended & Flipped (BF) / Open educational resources (OER) media that are freely accessible, Google tools like Drive (GRV) , Google Docs (GDo), and Google Slides(GS) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.
[Mark the abbreviation in the teaching aids column]

Reference Books	
R1	Sanjay Kumar, Pushp Lata. Communication Skills. New Delhi: Oxford University Press, 1999. Print.
R2	Srivasan Hema. Communication Skills . Bangalore: Frank Brothers & Co. Ltd, 2004. Print.
R3	Dr.P.Prasad. The Functional Aspects of Communication Skills . Bangalore: S.K.Kataria and Sons Ltd, 2005. Print.

E – Books /Library INFLIBNET RESOURCES	
E1	https://nlist.inflibnet.ac.in/search/Record/EBC483375
E2	https://nlist.inflibnet.ac.in/search/Record/EBC481114
E3	https://nlist.inflibnet.ac.in/search/Record/EBC1864716

Gaps in the Syllabus

SL. NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) /
				Hours beyond the Time Table (HB)
1	Extempore	Seminar	3	
2	On Any Modules	Peer teaching		
3	NA	Industrial Visit	NA	NA

Proposed Actions can be Assignments , Seminars, Peer Teaching, Industrial Visit , Others (if any)

COURSE PLAN FOR CONTENT BEYOND SYLLABUS

SI.NO	Module	Lecture	Planned Topics	Date	Time	Total No of Hours Allotted
1	1	Lecture1	Lecture 1	Newspaper/Article reading		

2	2	Lecture2	Lecture 2	Collecting & Reporting News		
3	3	Lecture3	Lecture 3	Learning a New Word Everyday		

PORTION FOR EXAMINATION						
Sl. No.	Mode	Proposed Portions to be Covered		Proportion (Portion) in Percentage (to be decided by the Department)		
1	I INTERNAL	UNIT - I, II, V		50%		
2	II INTERNAL	UNIT - III, IV, V		50%		
3	Summative Examination	ALL 5 UNITS		100%		

Prepared by

Designation	Name	Signature
Course Coordinator / In-charges	Mr.S.Sivakumar	
Module Coordinator	Mrs.R.Suganthi Hepzibha	

Approved by

UNIT- I

1	Meaning of Banking	T8.4 – 8.6	PDF	L			1
2	Prohibition of Trading	T8.8	PDF	L			1.5
3	Disposal of Non-Banking Assets	T8.8	PDF	L			2
4	Management	T8.8	PDF	L			2.5
5	Capital and Reserve	T8.9 – 8.11	PDF	L			3
6	Reserve Funds	T8.6	PDF	L			3.25
7	Restriction as to Payment of Dividend	T8.6 – 8.7	EX		T		3.5
8	Cash Reserve	T8.7	EX		T		4
9	Licensing of Banking Companies	T8.13 – 8.14	PDF	L			4.5
10	Liquidity Norms	T8.7	PDF	L			5
11	Restriction on Acquisition of Shares in other Company	T8.7 – 8.8	PDF	L			5.5
12	Restriction on Loans and Advances	T8.8	PDF	L			6
13	Prohibition of Charge on Unpaid Capital and floating charge on Assets	T8.8 – 8.9	PDF	L			6.5
14	Unclaimed Deposits	T8.17 – 8.18	PDF	L			7
15	Resolution of stressed assets	T8.18	PDF	L			
16	Bank's Book Keeping System	T8.11 – 8.13	EX		T		8

17	Principal Books of Account	T8.13 – 8.14	EX		T		8.5
18	Subsidiary Books	T8.14 – 8.15	PDF	L			9
19	Other Subsidiary Registers	T8.15	EX		T		9.5
20	Departmental Journals	T8.15 – 8.18	EX		T		10
21	Other Memorandum Books	T8.15 – 8.18	PDF	L			10.25
22	Statistical Books	T8.18	PDF	L			10.5
23	Forms of Balance Sheet and Profit and Loss Account	T8.18 – 8.21	EX		T		11
24	Notes on Accounts	T8.21 – 8.26	EX		T		11.25
25	Disclosure of Accounting Policies	T8.27	EX		T		11.5
26	Test/Seminar/quiz				T		12

UNIT – II

1	Capital Framework of Banks Functioning in India	T8.28 – 8.30	PDF	L			1
2	Capital Funds	T8.30	PDF	L			2
3	Tier-I and Tier-II Capital for Indian Banks	T8.30 – 8.34	EX		T		3
4	Ratio of Tier II Capital to Tier I Capital	T8.34	EX		T		4
5	Tier I and Tier II Capital for Foreign Banks	T8.34 – 8.35	EX		T		5
6	Risk Adjusted Assets	T8.35 – 8.36	PDF	L			6

7	Reporting for Capital Adequacy Norms. Income Recognition	T8.36, T8.41 – 8.47	PDF	L			7
8	Classification of Bank Advances on basis of Performance	T8.48 – 8.52	PDF	L			7.5
9	Provisions	T8.52 – 8.60	EX		T		8
10	classification of Investments	T8.60 – 8.62	EX		T		8.5
11	Shifting among Categories of Investments	T8.63 – 8.64	EX		T		9.5
12	Valuation of Investments	T8.64 – 8.66	EX		T		10.5
13	Investment Fluctuation Reserve	T8.66 – 8.68	EX		T		11
14	Disclosure Requirements on Advances Restructured	T8.68 – 8.69	EX		T		11.5
15	Test/Seminar/quiz				T		12
UNIT – III							
1	Discounting, Collection & Acceptance of Bills	T8.70 – 8.83	EX		T		6
2	Preparation of Financial Statements of Banks	T8.84 – 8.107	EX		T		11
3	Test/Seminar/quiz				T		12
UNIT – IV							
1	Introduction & Definition of NBFC	T9.1 – 9.3	PDF	L			0.5
2	Registration of every NBFC with RBI	T9.3 – 9.4	PDF	L			1.5

3	Distinction Between an NBFC and a Bank	T9.4	PDF	L			1.75
4	Classification of NBFC	T9.4 – 9.10	PDF	L			2
5	Registration and Regulation of NBFC	T9.6 – 9.10	PDF	L			3
6	Residuary Non-Banking Companies (RNBCs)	T9.10	PDF	L			3.5
7	Minimum Net owned Fund	T9.10 – 9.12	PDF	L			4
8	Liquid Asset Requirements	T9.13	PDF	L			4.5
9	Prudential Accounting Norms	T9.13 – 9.15	PDF	L			5.5
10	Income Recognition	T9.16	EX		T		6
11	Accounting for Investments	T9.17 – 9.18	EX		T		7
12	Applicability of Prudential Norms	T9.13 – 9.15	EX		T		7.25
13	Asset Classification	T9.18 – 9.20	PDF	L			7.5
14	Non-Performing Asset (NPA)	T9.20 – 9.21	PDF	L			8.5
15	Provisioning Requirements	T9.21 – 9.29	PDF	L			9
16	Disclosure in the Balance Sheet	T9.30	EX		T		9.5
17	Preparation of Financial Statements of NBFCS	T9.30 – 9.31	EX		T		10
18	Requirement as to capital adequacy	T9.31 – 9.40	PDF	L			10.5
19	Asset Liability Management (ALM)	T9.40 – 9.41	PDF	L			11.5
20	Test/Seminar/quiz				T		12

UNIT – V

1	Concept of Group, holding company and subsidiary company	T10.2 – 10.5	PDF	L			1
2	Wholly owned and partly owned subsidiaries	T10.5	PDF	L			2
3	Advantage & Purpose of Preparing the consolidated Financial Statements	T10.10– 10.11, T10.5 – 10.7	PDF	L			3
4	Scope of AS 21	T10.7	PDF	L			3.25
5	Control	T10.8 – 10.9	PDF	L			3.5
6	Exclusion from Preparation of consolidated Financial Statements	T10.9 – 10.10	EX		T		4.5
7	Components	T10.11 – 10.12	PDF	L			4.75
8	Consolidation Procedures	T10.13 – 10.14	PDF	L			5
9	Calculation of Goodwill/Capital Reserve (Cost of Control)	T10.14 – 10.16	EX		T		6
10	Minority Interests	T10.16 – 10.17	EX		T		6.5
11	Profit or Loss, revaluation of asset, Dividend received of subsidiary company	T10.17 – 10.27	EX		T		7
12	Preparation of consolidated Balance Sheet	T10.28 – 10.37	EX		T		7.5
13	Elimination of Intra Group transactions	T10.37 – 10.41	PDF	L			8.5
14	Preparation of consolidated Profit and Loss Account, Cash Flow Statement	T10.41 – 10.46	EX		T		9.5
15	Uniform Accounting Policies	T10.46 – 10.50	EX		T		10.5
16	Treatment of subsidiary company having preference Share Capital	T10.51	PDF	L			11

17	Alignment of Reporting Dates	T10.51	PDF	L			11.5
18	Test/Seminar/quiz				T		12
TOTAL HOURS							60

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended & Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	Gupta R.L.,&Radhaswamy S., (1 st January 2013)., Advanced Accounting - Sultan Chand and Sons.,.
----	--

R2	Moorthy T.S.&Hari Prasad Reddy Y., (1999).,Corporate Accounting - Margham publications, (Rev) Paperback.
R3	Shukla M.C. &GrewalT.S.,, (2019), Advanced Accounting - S.Chand Publishing.
R4	Jain &Narang, (2018), Advanced Accounting -, kalyani publisher.

Web Resources

W1	https://www.icai.org/post.html?post_id=16961
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 5: Advanced Accounting - ICAI Study Material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
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	NIL	NIL	NIL	NIL
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* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR A RAJA SEELAN		
Programme Coordinator	MRS BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS BALA SUBBULAKSHMI		
Dean Academics	DR.S PRIYA		
Principal	DR. R. SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme:B.Com (Honours)**Programme Code:**CH1044

Title of the Course:AUDIT AND ASSURANCE II

Course Code: 18BH602

Year / Semester : III / VI

Total No. of Students :42

No of Credits:4

Total No. of Contact Hours : 60 hrs**Course Teacher (s) Name:**CA P. Nagaraju

Corresponding lab Paper : ~~Yes~~/No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT- I							
1	Audit of sale of products and services	T9.69 – 9.73	PDF	L			1
2	Audit of interest income, rental income, dividend income, net gain/loss on sale of investments	T9.73 – 9.75	PDF	L			3
3	Audit of purchases	T9.75 – 9.80	PDF	L			3.5
4	Employee benefits expenses	T9.80 – 9.83	PDF	L			4
5	Depreciation	T9.83 – 9.86	PDF	L			4.5
6	Expenditure on power & fuel, rent, repair to building - machinery, insurance, taxes, travelling expenses, miscellaneous expenses etc	T9.86 – 9.89	PDF	L			5.5
7	Audit of share capital	T9.7 – 9.15	PDF	L			5.75
8	Reserve & surplus	T9.15 – 9.18	PDF	L			6
9	Short term borrowings & long term borrowings	T9.18 – 9.24	PDF	L			6.25
10	Trade payables , other current liabilities	T9.53 – 9.61	PDF	L			6.5

11	Provisions and audit of contingent liabilities	T9.64 – 9.68	PDF	L			8.5
12	Audit of land , buildings, plant & equipment, furniture & fixtures, furniture & fixtures, vehicles, office equipments	T9.41 – 9.47	PDF	L			9
13	Goodwill, brand/trademarks , computer software	T9.48 – 9.53	PDF	L			9.5
14	Audit of loan & advances, other current assets	T9.61 – 9.64	PDF	L			10
15	Trade receivable	T9.24 – 9.31	PDF	L			10.5
16	Inventories	T9.35 – 9.41	PDF	L			11
17	Cash & cash equivalent	T9.31 – 9.35	PDF	L			11.5
18	Test/Seminar/quiz				T		12

UNIT – II

1	Responsibility for the prevention and detection of fraud	T5.9 – 5.12	PDF	L			0.5
2	Fraud risk factors, risks of material misstatement due to fraud	T5.13 – 5.19	PDF	L			1
3	Communication of fraud (sa 240. The auditor’s responsibilities relating to fraud in an audit of financial statements)	T5.11 – 5.12	PDF	L			2
4	Provisions of the companies act 2013 relating to fraud and rules there under including reporting requirements under caro	T5.19 – 5.26	PDF	L			4
5	Eligibility, qualifications and disqualifications of auditors	T10.2 – 10.9	PDF	L			4.5
6	Appointment of auditors; removal of auditors	T10.9 – 10.24, T10.25 – 10.27	PDF	L			5.5

7	Remuneration of auditors	T10.24 – 10.25	PDF	L			6.5
8	Powers and duties of auditors	T10.30 – 10.39	PDF	L			7.5
9	Branch audit	T10.53 – 10.55	PDF	L			8
10	Joint audit	T10.50 – 10.53	PDF	L			8.5
11	Reporting requirements under the companies act, 2013 including caro	T10.39 – 10.49	PDF	L			9.5
12	Other important provisions under the companies act, 2013 relating to audit and auditors and rules made there under	T10.27 – 10.30, T10.60 – 10.61	PDF	L			11.5
13	Test/Seminar/quiz				T		12

UNIT – III

1	Forming an opinion on the financial statements	T11.13 – 11.7	PDF	L			1
2	Auditor's report- basic elements (sa 700 forming an opinion and reporting on financial statements)	T11.7 – 11.30	PDF	L			2
3	Types of modified opinion	T11.30 – 11.34	PDF	L			3
4	Circumstances when a modification to the auditor's opinion is required (sa 705 modification to the opinion in the independent auditor's report)	T11.35 – 11.37	PDF	L			5
5	Qualification, disclaimer, adverse opinion (sa 706 emphasis of matter paragraphs and other matter paragraphs in the independent auditor's report)	T11.37 – 11.45	PDF	L			8
6	Nature of comparative information, corresponding figure	T11.49 – 11.52	PDF	L			9
7	Comparative financial statements (sa 710 comparative information – corresponding figures)	T11.52 – 11.53	PDF	L			11

	and comparative financial statements)						
8	Test/Seminar/quiz				T		12
UNIT – IV							
1	Understanding of accounting system in banks	T12.7 – 12.8	PDF	L			1
2	Audit approach	T12.8 – 12.10	PDF	L			5
3	Audit of revenue items	T12.37 – 12.48	PDF	L			8
4	Special consideration in bank audit with emphasis on advances and npas	T12.21 – 12.36	PDF	L			11
5	Test/Seminar/quiz				T		12
UNIT – V							
1	Appointment of auditor	T13.36– 13.37	PDF	L			2
2	Audit procedure , audit report in respect of different category of entities mentioned below: government; local bodies and not-for-profit organizations, partnership firms	T13.3 – 13.37	PDF	L			7
3	Audit of different type of undertakings, i.e., educational institutions, hotels, clubs, hospitals basics of limited liability partnerships (llps) audit and co-operative societies audit.	T13.37 – 13.73	PDF	L			11
4	Test/Seminar/quiz				T		12
TOTAL HOURS							60

* L- Lecture T- Tutorial (Problems / Example Programs /Revision Classes) P- Practical

* Kaplan ACCA PDF (PDF) * Jam Board (JB) * Excel (Ex) * MS – Word (MW)

* LCD/PPT/Black Board (BB)/Worksheet(WS)/Video (V) / Group Discussion (GD)/Blended &Flipped (BF) /Open Educational Resources (OER) media that are freely accessible, Google tools like Drive(GRV) ,Google Docs (GDO), and Google Slides(GS) , Google Forms (GOF) and Whiteboards(WB),Wikipedia (W) any other tools may also be included.

[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
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Reference Books

R1	Ashish Kumar Sana, SwapanSarkar, BappadityaBiswas, Samyabrata Das (Edition: 2, 2019), Auditing and Assurance, Calcutta University: McGraw Hill India.
R2	PankajGarg, (6th Edition 2020), Taxmann's Auditing & Assurance,Publisher: Taxmann Publications.

Web Resources

W1	https://www.icai.org/post.html?post_id=15794
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 6: Auditing and Assurance - ICAI Study Material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR. A RAJASEELAN		
Programme Coordinator	MRS BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme:B.Com (Honours)**Programme Code:**CH1044

Title of the Course:STRATEGIC MANAGEMENT

Course Code: 18BH603

Year / Semester : III / VI

Total No. of Students :42

No of Credits:4

Total No. of Contact Hours : 60 hrs**Course Teacher (s) Name:****Mr. A. Rajaseelan**

Corresponding lab Paper : ~~Yes~~/No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT- I							
1	Business Policy	T1.3	PDF	L			2
2	Meaning and Nature of Strategic management	T1.4 – 1.9	PDF	L			4
3	Business Strategy	T1.9 – 1.12	PDF	L			6
4	Strategic Levels in Organizations	T1.12 – 1.15	PDF				8
5	Strategic Management in Government and Not-for-profit organization	T1.16 – 1.18	PDF				11
6	Test/Seminar/quiz				T		12
UNIT – II							
1	Competitive Landscape	T2.3 – 2.5	PDF	L			1.5
2	Strategic Analysis	T2.5 – 2.9	PDF	L			2.5
3	Industry and Competitive Analysis	T2.9 – 2.17	PDF	L			4.5

4	Core Competence	T2.17 – 2.26	PDF	L			5.5
5	Competitive Advantage, Internal and External Analysis	T2.26 – 2.43	PDF	L			7
6	SWOT Analysis	T2.43 – 2.49	PDF				8.5
7	Globalization	T2.50 – 2.52	PDF				9.5
8	Strategic Planning	T3.2 – 3.3	PDF				10
9	Strategic Intent	T3.4 – 3.6	PDF				10.5
10	Vision, Mission and Objectives	T3.6 – 3.22	PDF				11.5
11	Test/Seminar/quiz				T		12

UNIT – III

1	Corporate Level Strategies: Concepts and Nature of Corporate Strategy	T4.1 – 4.3	PDF	L			1.5
2	Strategic Alternatives at Corporate Level (Stability, Growth/Expansion, Business Combinations, Merger and Acquisition, Strategic Alliances, Retrenchment/Turnaround, Combination)	T4.3 – 4.21	PDF	L			4.5
3	Business Level Strategies: Competitive Strategies at Business Level	T5.1 – 5.11	PDF				5.5
4	Michael Porter's Generic Strategies	T5.11 – 5.19	PDF				6.5
5	Best Cost Provider Strategy	T5.19 – 5.21	PDF				7
6	Functional Level Strategies: Introduction	T6.1 – 6.3	PDF				7.5

7	Marketing Strategy	T6.4 – 6.13	PDF				8
8	Financial Strategy	T6.14 – 6.18	PDF				9
9	Operations Strategy	T6.18 – 6.22	PDF				10
10	Research and Development strategy	T6.22 – 6.24	PDF				11
11	Human Resource Strategy	T6.24 – 6.29	PDF				11.5
12	Test/Seminar/quiz				T		12
UNIT – IV							
1	Organisation structure - strategic business unit	T7.1 – 7.19	PDF	L			2
2	Strategic leadership	T7.19 – 7.23	PDF	L			5
3	Strategy supportive culture	T7.23 – 7.26	PDF	L			7
4	Entrepreneurship and intrapreneurship	T7.26 – 7.28	PDF	L			11
5	Test/Seminar/quiz				T		12
UNIT – V							
1	Strategy implementation	T8.2 – 8.9	PDF	L			2
2	Strategic change	T8.9 – 8.11	PDF	L			3
3	Strategic control	T8.11 – 8.15	PDF	L			5

4	Strategy audit	T8.15 – 8.18	PDF				7
5	Business process reengineering	T8.18 – 8.28	PDF				9
6	Benchmarking	T8.28 – 8.30	PDF				11
7	Test/Seminar/quiz				T		12
TOTAL HOURS							60

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[Mark the abbreviation in the teaching aids column]

Text Book

T1	ICAI Study Material
----	---------------------

Reference Books

R1	SekarG., SaravanaPrasathB, (Edition: 13th, 2020), Strategic Financial Management, Commercial Law Publishers (India) Pvt. Ltd.,
R2	MeetaMangal, (Edition: 4, 2017), STRATEGIC MANAGEMENT, Bharat Law House Pvt. Ltd.,

Web Resources

W1	https://www.icai.org/post.html?post_id=16953
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 7: Sec-B: Strategic Management - ICAI Study Material
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Gaps in the Syllabus

SL.NO	Name of the Topic	PROPOSED ACTION	No of Hours Allotted	Hours with in the Time Table (HT) / Hours beyond the Time Table (HB)
	NIL	NIL	NIL	NIL

* *Proposed Actions can be Assignments, Seminars, Peer Teaching, Industrial Visit, Others (if any)*

COURSE PLAN FOR CONTENT BEYOND SYLLABUS (TO MEET THE INDUSTRIAL NEEDS)

Sl.NO	Module	Mode of Delivery	Teaching Aids	Planned Topics	Total No of Hours Allotted
	NIL	NIL	NIL	NIL	NIL

PORTION FOR EXAMINATION

Sl. No.	Mode	Proposed Portions to be Covered	Proportion (Portion) in Percentage
1.	SLIP / CLASS TEST	Unit - 1	20%
2.	I INTERNAL	Unit - I, II, III (upto -----)	50%
3.	II INTERNAL	Unit – III (from -----) , IV, V	50%
4.	End Semester Examination	Unit I to V	100%

Designation	Prepared by		
	Name	Signature	Date
Course Coordinator / In-charge	MR A RAJA SEELAN		
Programme Coordinator	MRS BALA SUBBULAKSHMI		

Approved by			
	Name	Signature	Date
HoD	MRS. BALA SUBBULAKSHMI		
Dean Academics	DR. S PRIYA		
Principal	DR. R SUJATHA		

SUBBALAKSHMI LAKSHMIPATHY COLLEGE OF SCIENCE

COURSEPLAN– 2020 – 21 (EVEN SEMESTER)

Name of the Programme: B.Com (Honours)

Programme Code: CH1044

Title of the Course: ECONOMICS FOR FINANCE

Course Code: 18BH604

Year / Semester : III/ VI

Total No. of Students : 42

No of Credits: 5

Total No. of Contact Hours : 60 hrs Course Teacher (s) Name: ACCA K. Madesh

Corresponding lab Paper : ~~Yes~~/No

Sl. No.	TOPIC	Reference / Text Book Page No	*Teaching Aids	Mode of Delivery No of Hours			Cumulative Hours
				L	T	P	
UNIT – I							
1	Macro-economic aggregates and measurement of national income	T1.1 – 1.35	PDF	L			5
2	The Keynesian theory of determination of national income	T1.51 – 1.93	PDF	L			11
3	Test/Seminar/quiz				T		12
UNIT – II							
1	The concept of money demand	T3.1 – 3.7	PDF	L			3
2	Important theories of demand for money	T3.7 – 3.19	PDF	L			5
3	The concept of money supply	T3.30 – 3.48	PDF	L			8
4	Monetary policy	T3.61 – 3.78	PDF	L			11
5	Test/Seminar/quiz				T		12

UNIT – III

1	Fiscal functions: an overview	T2.1 – 2.12	PDF	L			2
2	Market failure	T2.22 – 2.44	PDF	L			5
3	Government interventions to correct market failure	T2.60 – 2.79	PDF				8
4	Fiscal policy	T2.92 – 2.115	PDF				11
5	Test/Seminar/quiz				T		12

UNIT – IV

1	Theories of international trade	T4.1 – 4.16	PDF	L			4
2	Trade policy: the instruments of trade policy	T4.28 – 4.43	PDF	L			7
3	Trade negotiations	T4.55 – 4.73	PDF	L			11
4	Test/Seminar/quiz				T		12

UNIT – V

1	Exchange rates and its economic effects	T4.83 – 4.105	PDF	L			5
2	International capital movements: foreign direct investment	T4.115–4.133	PDF	L			11
3	Test/Seminar/quiz				T		12
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Text Book

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Reference Books

R1	ICAI, (2020), CA Intermediate Economics For Finance Study Guide, Target Publications.
R2	Sekar G., SaravanaPrasath B., (May 2019), Padhuka's Students' Guide on Financial Management and Economics For Finance, Wolters Kluwer.

Web Resources

W1	https://www.icai.org/post.html?post_id=14364
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E – Books /Library INFLIBNET RESOURCES

E1	Paper 8: Sec-B: Economics for Finance - ICAI Study Material
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Gaps in the Syllabus

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