

SACRED HEART COLLEGE (AUTONOMOUS)

Department of Commerce Self Finance

BACHELOR OF COMMERCE

FINANCE AND TAXATION (S / F)

Course plan

Academic Year 2015 - 16

Semester 2

Course Structure

Course Code	Title of The Course	No. Hrs./Week	Credits	Total Hrs./Sem
15U2CCENG3	Language-English- CRITICAL THINKING, ACADEMIC WRITING AND PRESENTATION	5	4	90
15U2CCMAL2C	Language-Second Language- Malayalam	4	4	72
15U2CCHIN2C	Language-Second Language- Hindi	4	4	72
15U2CCFRN2C	Language-Second Language- French	4	4	72
15U2CRCOM04	Quantitative Techniques for Business Research	4	3	72
15U2CRCOM05	IFRS	4	4	72
15U2CRCOM06	Corporate Regulations	4	3	72
15U2COCOM2	Business Communication and Management Information System	4	4	72

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE & TITLE	15U2CCENG3: CRITICAL THINKING, ACADEMIC WRITING AND PRESENTATION	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	72

COURSE OBJECTIVES

To comprehend fundamental concepts of critical reasoning and develops the capacity to read and respond critically, drawing conclusions, generalizing, differentiating fact from opinion and creating their own arguments.
To develop appropriate and impressive writing styles for various contexts
To write and correct structural imperfections and edit what they have written.
To develop capacity for making academic presentations effectively and impressively
To synthesize information from various written sources and present them in the form of summaries.
To write original literary creations in different genres as directed, with/without using prompts.

SESSION	TOPIC	LEARNING RESOURCES	REMARKS
	MODULE I		
1	Introduction to Critical Thinking	Lecture/PPT	
2	Introduction to Critical Thinking	Lecture/PPT	
3	Introduction to Critical Thinking	Lecture/PPT	
4	Introduction to Critical Thinking	Lecture/PPT	
5	Reasoning and Arguments	Activities/ Discussion	
6	Reasoning and Arguments	Activities/ Discussion	
7	Reasoning and Arguments	Activities/ Discussion	
8	Reasoning and Arguments	Activities/ Discussion	
9	Reasoning and Arguments	Activities/ Discussion	
10	Reasoning and Arguments	Activities/ Discussion	
11	Deductive and Inductive Arguments	Course book	
12	Deductive and Inductive Arguments	Course book	
13	Deductive and Inductive Arguments	Course book	
14	Deductive and Inductive Arguments	Course book	
15	Deductive and Inductive Arguments	Course book	
16	Fallacies		
17	Fallacies	Course book	

18	Inferential Comprehension	Group Activities	
19	Inferential Comprehension	Group Activities	
20	Inferential Comprehension	Group Activities	
21	Inferential Comprehension	Course book	
22	Inferential Comprehension	Group Activities	
23	Inferential Comprehension	Group Activities	
24	Critical Thinking and Academic Writing	Group Activities	
25	Critical Thinking and Academic Writing	Group Activities	
26	Critical Thinking and Academic Writing	Group Activities	
	INTERNAL ASSESSMENT TEST 1		
27	Writing Models	Presentation	
28	Writing Models	Course book	
29	Writing Models		
30	Writing Models	Course book	
31	Writing Models	Course book	
32	Writing Letters		
33	Writing Letters	Course book	
34	Writing Letters	Course book	
35	Writing Letters		
36	Writing a Letter to the Editor	Course book	
37	Writing a Letter to the Editor	Course book	
38	Writing a Letter to the Editor		
39	Writing a Letter to the Editor	Course book	
40	Letter to the Editor	Course book	
41	Letter to the Editor	Course book	
42	Resume Writing		
	MODULE III		
43	Covering Letter	Lecture	
44	Covering Letter	Lecture	
45	Emails	Course book	
46	Emails	Course book	
47	Interview Skills		
48	Interview Skills	Course book	
49	Interview Skills	Course book	
50	Group Discussion		
52	Group Discussion	Course book	
53	Accuracy in Academic writing	Course book	
54	Accuracy in Academic writing	Course book	
55	Accuracy in Academic writing		

56	Articles and Determiners	Course book	
57	Articles and Determiners	Course book	
58	Nouns and Pronouns		
59	Subject-verb agreement	Lecture	
60	Phrasal verbs	Lecture	
61	Modals		
62	Tenses	Course book	
63	Tenses	Course book	
64	Tenses		
65	Conditional clauses	Course book	
66	Relative Pronouns	Course book	
67	Passive Voices		
	<u>INTERNAL ASSESSMENT TEST 2</u>		
68	Conjunctions	Lecture	
69	Embedded questions	Course book	
70	Embedded questions	Course book	
71	Punctuations and Abbreviations		
72	Soft skills for academic presentations	Course book	
73	Effective communication skills	Course book	
74	Flip Charts, OHP, Power point presentation	Group Presentations	
75	Clarity and brevity in presentation	Group Presentations	
76	Interaction and persuasion	Group Presentations	
77	Interview skills	Group Presentations	
78	Interview skills	Group Presentations	
79	Interview skills	Group Presentations	
80	Group Discussion	Group Presentations	
81	Group Discussion	Group Presentations	
82	Group Discussion	Group Presentations	
83	Group Discussion	Group Presentations	
84	Group Discussion	Group Presentations	
85	Group Discussion	Group Presentations	
86	Review Session 1		
87	Review Session 1		
88	Review Session 2		

89	Review Session 3		
90	Review Session 4		

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	4/1/2016	Writing Tasks- Different Types of Letters
2	28/02/2016	

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	2/02/2016	Brochure design
2	15/1/16	Model Slide Presentation

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE & TITLE	15U2CCMAL2C ഗദ്യം രചനയും പ്രയോഗവും	CREDITS	4
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES
ഭാഷ, എഴുത്ത്, രചനാപരിശീലനം, ഉപന്യാസരചനാതത്വങ്ങൾ, പാദവാക്യഘടന എന്നീ ശേഷികളെ മനസ്സിലാക്കുക
സാഹിത്യനിരൂപണം, രാഷ്ട്രീയദർശനം, മാധ്യമ പഠനം എന്നിങ്ങനെ വിവിധങ്ങളായ ഗദ്യവ്യവഹാരങ്ങളുടെ മികച്ച മാതൃകകൾ പരിചയപ്പെടുത്തുക
വായനാഭിരുചി വർദ്ധിപ്പിക്കുക
സാഹിത്യ പരിചയം ഉണ്ടാക്കുക
വ്യാവഹാരിക തലത്തിൽ മാതൃഭാഷാപ്രയോഗിക്കുവാനുള്ള കഴിവ് നേടുക

COURSE PLAN

Session	Topic	Teaching method	Learning Resources	Remarks
Module I				
1	ഭാഷാചരിത്രം -ആമുഖം	Lecturing	സാഹിത്യചരിത്രങ്ങൾ	
2	ഭാഷാചരിത്രം -ആമുഖം	Lecturing	സാഹിത്യചരിത്രങ്ങൾ	
3	എഴുത്തോല	Discussion	Text	
4	വിവർത്തനം	Reading	Text	
5	മരപ്പാവകൾ	Demonstrating	Text	
6	നിവേദനം	Lecturing	Text	
7	കമ്പ്യൂട്ടറും ഇ-ലോകവും	Discussion	Text	
8	കമ്പ്യൂട്ടറും ഇ-ലോകവും	Demonstrating	Text	
9	സർഗാത്മകരചന	Reading	Text	
10	സർഗാത്മകരചന	Discussion	Text	
11	സർഗാത്മകരചന	Demonstrating	സാഹിത്യചരിത്രങ്ങൾ	
12	മലയാളത്തിന്റെ ഭാവി	Discussion	Text	
13	മലയാളത്തിന്റെ ഭാവി	Discussion	Text	
14	മലയാളത്തിന്റെ ഭാവി	Reading	സാഹിത്യചരിത്രങ്ങൾ	
15	ഭാഷാശ്രേണികൾ	Demonstrating	Text	
16	ഭാഷാശ്രേണികൾ	Discussion	Text	
17	ഭാഷാശ്രേണികൾ	Discussion	Text	
18	അധിനിവേശദാനം	Demonstrating	Text	
19	അധിനിവേശദാനം	lecturing	Text	
20	അധിനിവേശദാനം	Discussion	Text	

21	തെളിമലയാളം	Discussion	Text	
22	തെളിമലയാളം	lecturing	Text	
23	തെളിമലയാളം	Discussion	Text	
24	പദചർച്ച	Discussion	സാഹിത്യചരിത്രങ്ങൾ	
25	അന്യഭാഷ സമ്പർക്കം	lecturing	Text	
26	അന്യഭാഷ സമ്പർക്കം	Discussion	Text	
27	ശരിയായ വാക്ക്	lecturing	Text	
28	ശരിയായ വാക്ക്	Discussion	Text	
29	ചാർച്ച പേരുകൾ	Lecturing	Text	
30	ചാർച്ച പേരുകൾ	Lecturing	Text	
31	ഇംഗ്ലീഷിന്റെ കോയ്മ	Discussion	Text	
32	ഇംഗ്ലീഷിന്റെ കോയ്മ	Lecturing	Text	
33	സ്ഥല പേരുകളുടെ രൂപമാറ്റം	Reading	Text	
34	പച്ചമലയാളം	Discussion	സാഹിത്യചരിത്രങ്ങൾ	
35	ചിന്തയുടെ ഭാഷ	Discussion	Text	
36	ബഹുവചന പ്രത്യുത്ഥിന്റെ കടന്നുകയറ്റം	Lecturing	Text	
		Module II		
37	മനുഷ്യത്വമെന്ന മതം	Reading	Text	
38	മനുഷ്യത്വമെന്ന മതം	Discussion	സാഹിത്യചരിത്രങ്ങൾ	
39	ഒരു ദരിദ്രരാജ്യമായ ഇന്ത്യയിൽ	Discussion	Text	
40	ഒരു ദരിദ്രരാജ്യമായ ഇന്ത്യയിൽ	Lecturing Discussion	Text	
41	ഇന്ത്യൻ ഭരണഘടന	Reading	Text	
42	ഇന്ത്യൻ ഭരണഘടന	Discussion		
43	ഇന്ത്യൻ ഭരണഘടന	Discussion	Text	
44	ഇന്ത്യൻ ഭരണഘടന	Lecturing	Text	
		Module III		
45	പ്രോമിത്യൂസിന്റെ കരൾ	Reading	Text	
46	പ്രോമിത്യൂസിന്റെ കരൾ	Reading	Text	
47	പ്രോമിത്യൂസിന്റെ കരൾ	Discussion	Text	
48	സമൂഹമെന്ന യാഥാർത്ഥ്യം	Discussion	Text	
49	സമൂഹമെന്ന യാഥാർത്ഥ്യം	Reading Discussion	Text	
50	സമൂഹമെന്ന യാഥാർത്ഥ്യം	Discussion	Text	
51	ഇക്കോഫെമിനിസം	Lecturing	Text	
52	ഇക്കോഫെമിനിസം	Discussion	Text	
53	ഇക്കോഫെമിനിസം	Lecturing	Text	
54	ഇക്കോഫെമിനിസം	Reading Discussion	Text	
		Module IV		

55	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Discussion	Text	
56	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Discussion	Text	
57	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Lecturing	Text	
58	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Discussion	Text	
59	സിനിമയെ തിന്നുന്ന ടെലിവിഷൻ	Lecturing Discussion	Text	
60	സിനിമയെ തിന്നുന്ന ടെലിവിഷൻ		Text	
61	സിനിമയെ തിന്നുന്ന ടെലിവിഷൻ	Reading	Text	
62	നഷ്ടബോധങ്ങളില്ലാതെ	Discussion	Text	
63	നഷ്ടബോധങ്ങളില്ലാതെ	Discussion	Text	
64	നഷ്ടബോധങ്ങളില്ലാതെ	Lecturing	Text	
65	സാമാന്യാവലോകനം	Reading	Text	
66	സെമിനാർ	Presentation	Text	
67	സെമിനാർ	Discussion	Text	
68	സെമിനാർ	Presentation	Text	
69	സെമിനാർ	Discussion	Text	
70	സെമിനാർ	Presentation	Text	
71	സെമിനാർ	Discussion	Text	
72	സെമിനാർ	Presentation	Text	

ASSIGNMENTS

Sl no	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	By February	ഉപന്യാസ രത്നങ്ങൾ
2	By February	മലയാളഭാഷയും കേരളീയ സമൂഹവും

SEMINAR

	Date of submission/completion	Topic of semiar & Nature of seminar (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	By February	പാഠഭാഗങ്ങളുടെ അവതരണം
2	By February	പാഠഭാഗങ്ങളുടെ അവതരണം

Reference :

1. സമ്പൂർണ്ണ മലയാള സാഹിത്യചരിത്രം - എഡിറ്റർ : പന്മന രാമചന്ദ്രൻ നായർ
2. മലയാളത്തിന്റെ ഭാവി - കെ. സേതുരാമൻ
3. എഴുത്തോല - എം.ജി. യൂണിവേഴ്സിറ്റി പ്രസിദ്ധീകരണം
4. തെളിമലയാളം - എൻ.എൻ.കാർഷ്വേരി

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE AND TITLE	15U2CCHIN2C -POETRY, TRANSLATIONS AND CORRESPONDENCE (SEM II)	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES
Describe the various aspects of Hindi poetry in context of socio-cultural and political condition of that period.
Acquire skills of correspondence, drafting official and scientific documents in the fields of administration, media and business.
Use Hindi language for effective communication in different fields according to its area of application.
Understand translation as a linguistic, communicative and cultural activity.
Analyse the meaning, concept and importance of Functional Hindi.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	General Information about the history of Hindi poetry.	Lecture/Discussion		
2	Sandhya Sundari, Introduction of author	Lecture		
3	Sandhya Sundari	Lecture/Discussion		
4	General Introduction about Patra Lekhan.	Lecture/PPT		
5	Sandhya Sundari	Lecture/Discussion		
6	Patra Lekhan	Lecture/PPT		
7	Patra Lekhan	Lecture		
8	Sandhya Sundari	Interaction		
9	Introduction of Translation	Lecture/PPT		
10	Paribhashik Shabdavali	Lecture/Discussion		
11	Revision	Lecture		
12	Exercise – Translation	Lecture		
13	Exercise – Translation	Lecture/Discussion		
14	Paribhashik Shabdavali	Lecture		
15	Paribhashik Shabdavali	Lecture		
16	Exercise – Translation	Lecture/Discussion		
17	Exercise – Translation	Interaction		
18	Paribhashik Shabdavali	Lecture		
19	Revision	Lecture/Discussion		
20	Exercise – Translation	Lecture		
21	Sandhya Sundari	Interaction	Seminar	
22	Sandhya Sundari	Discussion	Seminar	
23	Revision	Interaction		
24	CIA – I (1Hour Exam)			
MODULE II				

25	Bhagwan Ke Dakiye, Introduction of author	Lecture		
26	Bhagwan Ke Dakiye	Lecture/Discussion		
27	Exercise – Traslation	Lecture		
28	Exercise – Traslation	Lecture/Discussion		
29	Patra Vyavahar	Interaction		
30	Patra Vyavahar	Lecture		
31	Paribhashik Shabdavali	Interaction		
32	Paribhashik Shabdavali	Lecture/Discussion		
33	Revision	Interaction		
34	Bhagwan Ke Dakiye	Lecture		
35	Bhagwan Ke Dakiye	Lecture/Discussion	Seminar	
36	Patra Vyavahar	Interaction		
37	Exercise - Traslation	Lecture		
38	Exercise - Traslation	Lecture/Discussion		
39	Bhagwan Ke Dakiye	Lecture/Discussion	Seminar	
40	Ghotta Sikka, Introduction of author	Lecture		
41	Ghotta Sikka	Lecture		
42	Ghotta Sikka	Lecture/Discussion		
43	Exercise - Traslation	Lecture		
44	Exercise - Traslation	Lecture/Discussion		
45	Ghotta Sikka	Lecture/Discussion	Seminar	
46	Revision	Interaction		
47	CIA – II (2 Hours Exam)			
MODULE III				
48	Ullanghan, Introduction of author	Lecture/PPT		
49	Ullanghan	Lecture		
50	Patra Vyavahar	Lecture		
51	Patra Vyavahar	Discussion		
52	Paribhashik Shabdavali	Lecture		
53	Exercise - Traslation	Lecture		
54	Exercise - Traslation	Interaction		
55	Ullanghan	Lecture	Seminar	
56	Ullanghan	Discussion	Seminar	
57	Bhook, Introduction of author	Lecture/PPT		
58	Bhook	Lecture		
59	Patra Vyavahar	Lecture/PPT		
60	Patra Vyavahar	Interaction		
61	Paribhashik Shabdavali	Interaction		
62	Exercise - Traslation	Discussion		
63	Exercise - Traslation	Lecture		
64	Bhook	Lecture		
65	Bhook	Lecture/Discussion	Seminar	
66	Paribhashik Shabdavali	Interaction		
67	Bhook	Discussion	Seminar	
68	Seminar	Interaction		
69	Revision	Interaction		

70	Revision	Interaction		
71	Seminar	Interaction		
72	Evaluation of the course	Interaction		

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines (B.Com. TAX)

Sl.No	Date of Completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	Assignment (February)	Review of a lesson based on the text book 2 and reference- Writing (Individual)
2	Seminar (February)	Presentation on a given topic based on t the text book 1 and reference – oral (Individual)

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

Sl.No	Date of Completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	January	Literary Analysis of Poetry (Group Discussion)
2	January	Translation of passages from English to Hindi (Group Activity)

References

- **Nayi Sadi Ki Kavita – Ganesh Pandey, Vani Prakashan, New Delhi.**
- **Kavita Ka Sangharsh, Kumarendra Parasnath Singh, Vani Prakashan, New Delhi.**

Web resource references:

- epustakalay.com
- www.hindikunj.com

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE AND TITLE	15U2CCFRN2C- FRENCH FOR BUSINESS COMMUNICATION II	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES
Identify the culture, history, mannerisms and traditions of France and Francophone countries to develop inter cultural communication.
Use words and expressions in a simple and structured grammatical manner for communication purpose in business and in our daily life.
Co-relate specific features of France including gastronomy, social institutions, politics and present french scenario to one's own country
Analyse an issue of concern including topics related to environment society and health; to enumerate its causes and consequences and suggest solutions.
Communicate effectively in french.

Session	Topic	Method of Teaching	Value Additions and activity	Remarks
MODULE I				
1	Revision of French Basics	role play, Discussion	french basic communication	
2	French basics	chalk n talk, audio	Exercice	
3	french basics	audio ppt, discussion	Exercice	
4	L' heure officielle/courante	chalk n talk	Exercice	
5	Activities with l'heure	role play,audio ppt	Exercice	
6	Demonstrative adjectifs	chalk n talk	Exercice	
7	Demonstrative adjectifs	chalk n talk,ppt audio	audio	
8	Sentence construction with demonstrative adjectifs	role play,audio ppt	Know a new culture	
9	Basic useful sentences in French	role play, audio ppt	Exercice	
10	Preposition in French	role play,audio ppt	presentation	
11	Preposition in French	chalk n talk,audio ppt	Exercice	1,2
12	Showing the way	role play,audio ppt	Exercice	1,2

13	French culture- Moving around in France	Discussion, audio,ICT	Exercice	
14	Revision			
	MODULE II			
15	Narrate a day	game,audio ppt	Exercice	
16	Talk about one's plans	role play,audio ppt	Exercice	
17	Talk about one's plans	role play,audio ppt	Interaction	
18	French meals	Reading comprehension	Exercice	
19	Making an advertisement	chalk n talk, audio ppt	Exercice	
20	Making an Advertisement	role play, conversation	Exercice	
21	French culture	role play, listening	Ppt	
22	CIA 1			
23	Sentence construction	cross words,chalk n talk	Exercice	
24	Intercultural	role play,audio	Exercice	
25	intercultural	exercices ,chalk n talk,audio	Q and A	
26	Intercultural	roleplay,audio	knowing culture	
27	Discussion	Discussion, ICT,audio	Exercice	
28	Revision			
	MODULE III			
29	Ordering food	oral, description	Q and A	
30	Ordering food	role play,chalk n talk	Exercice	
31	Buying things	audio,chalk n talk	Q and A	
32	Buying things	games,music,audio	Video	
33	Buying things	audio, chalk n talk	daily needed vocabs	
34	Describing an apartment	Role play	Q and A	
35	Describing an apartment	role play,audio ppt	Exercice	
36	Describing an apartment	role play ,audio ppt	Exercice	
37	Citing a problem with an order	chalk n talk/roleplay	Exercice	

38	Citing a problem with an order		Exercice	
		chalk n talk ,audio ppt		
39	Making a reservation	role play/presentation	Exercice	
40	Making a reservation		Exercice	
		audio ppt		
41	Making a reservation	Discussion	knowing culture	
42	CIA REVISION			
43	CIA 2			
44	Revision	chalk n talk/Role plays	Exercice	
45	Revision	role play ,GD	know each other	
46	Revision	chalk n talk,audio ppt	Exercice	
47	Revision	chalk n talk, audio ppt	Exercice	
48	Revision	discussion	Exercice	
49	Revision	role play	Exercice	
50	Revision	lecture,audio	Exercice	
51	Revision	speaking/role play	general knowledge	
52	DELFL	chalk n talk,audio ppt	Exercice	
53	DELFL	discussion/comprehension	Exercice	
54	DELFL	chalk n talk,audio ppt	Exercice	
	DELFL	Audio ppt,discussion	Exercice	
55	DELFL	Audio ppt,discussion	Video	
56	DELFL	Audio ppt,discussion	Exercice	
57	DELFL	Audio ppt,discussion	Exercice	
58	DELFL	Audio ppt,discussion	Exercice	
59	DELFL	Audio ppt,discussion	GK	
60	DELFL	Audio ppt,discussion	Video	
61	DELFL	Audio ppt,discussion		
62	DELFL	discussion	knowing the culture	
63	module 1 -revision			
64	module 1 -revision			
65	module 2- revision			

66	module 2-revision			
67	module 2-revision			
68	module 3-revision			
69	module 3-revision			
70	module 3-revision			
71	PYQs discussion			
72	PYQs discussion			

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- **ASSIGNMENTS/SEMINAR – Details & Guidelines**

	MODULE	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	1,2,3	preparing a FRENCH DISH (project)
2	1,2,3	Role plays on various situations Based on daily life (seminar)

TEXT BOOKS AND REFERENCES

OBJECTIF EXPRESS, CHAMPION
LE POINT DU FLE
TV5 MONDE.ORG

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE AND TITLE	15U2CRCOM04 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES
Understand research, research methodology, types and its importance in business.
Analyse the steps in research process.
Apply the Diagrammatic and Graphic Presentation of data and its significance.
Check the significance of Correlation analysis and its methods (types Correlation-methods- Karl Pearson's Co-efficient of correlation-Spearman's Rank correlation co-efficient)
Evaluate the significance of Regression analysis in business (types Regression-methods)
Understand the basic concepts of Probability theory
Explain research Report writing, types of report, characteristics of a good report and contents of a report

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Introduction to Research - Concept of research - Meaning and Definition.	PPT/Lecture	Video/Examples With the research work submitted.	
2	Characteristics and features of research.	PPT/Lecture		
3	Business Research and its application.	PPT/Lecture		
4	Types of research	PPT/Lecture		
5	Pure and Applied research Exploratory and Descriptive,	PPT/Lecture		
6	Empirical and Analytical, Qualitative and Quantitative	PPT/Lecture		
7	Research Process – Steps in Research Process	PPT/Lecture		
8	Different types of data -Primary and Secondary Data	PPT/Lecture		

9	Methods of data Collection	PPT/Lecture		
10	Observation method , case study	PPT/Lecture		
11	Interview schedule and questionnaire	PPT/Lecture	video	
12	Census and Sampling methods	PPT/Lecture		
13	Probability sampling – types, merits & demerits	PPT/Lecture		
14	Non-probability sampling-types, merits & demerits	PPT/Lecture		
15	Classification and Tabulation of Data	PPT/Lecture		
MODULE II				
16	Introduction to Diagrammatic and Graphic Presentation of data	PPT/Lecture	video	
17	Significance of diagrams and graphs	PPT/Lecture		
18	Types of diagrams and importance	PPT/Lecture		
19	Bar diagrams such as simple, sub-divided, multiple and percentage	PPT/Lecture		
20	Pie diagram	PPT/Lecture		
21	Graphs of frequency distributions	PPT/Lecture		
22	Histogram	PPT/Lecture		
23	frequency polygon	PPT/Lecture		
24	Less than Ogive	PPT/Lecture		
25	More than Ogive	PPT/Lecture		
26	Limitations of Diagrams	PPT/Lecture	video	
27	Limitations of Graphs	PPT/Lecture		
28	Revision			
CIA-1				
MODULE III				
29	Correlation - Concept- meaning and definition	PPT/Lecture		
30	Importance of correlation	PPT/Lecture		
31	Correlation and its application	PPT/Lecture		
32	Different Types of Correlation	PPT/Lecture	Quiz	
33	Problem Solving	PPT/Lecture	Q & Ans Session	
34	Different methods of Correlation	PPT/Lecture		
35	Karl Pearson's Co-efficient of correlation	PPT/Lecture		
36	Problem Solving	PPT/Lecture		
37	Spearman's Rank correlation co-efficient	PPT/Lecture		
38	Problem Solving	PPT/Lecture		
39	Probable error	PPT/Lecture		
40	Problem Solving	PPT/Lecture		

41	Regression analysis – Concepts - meaning and definition-its uses	PPT/Lecture		
42	Different types of regression	PPT/Lecture		
43	Lines of Regression- Regression Equation under Algebraic method	PPT/Lecture		
44	Standard error.	PPT/Lecture		
MODULE IV				
45	Probability-Meaning-Definition-	PPT/Lecture	Finding the Real Research Problem	
46	Problem solving	PPT/Lecture		
47	Basic terms-concepts of probability	PPT/Lecture		
48	Problem solving	PPT/Lecture		
49	Approaches to assigning probability	PPT/Lecture		
50	Problem solving	PPT/Lecture		
51	Permutation- problems	PPT/Lecture		
52	Problem solving	PPT/Lecture		
53	Combination-problems	PPT/Lecture	Real life examples	
54	Problem solving	PPT/Lecture		
55	Problem solving	PPT/Lecture		
56	Theorems of Probability Addition Theorem- problems	PPT/Lecture		
57	Problem solving	PPT/Lecture		
58	Multiplication theorem-problems	PPT/Lecture		
59	Problem solving	PPT/Lecture		
CIA – II				
MODULE V				
60	Report writing-Qualities of good report	PPT/Lecture	Format of Reports of leading corporates.	
61	Integral part of report-	PPT/Lecture	Group discussion	
62	Characteristics of a good report	PPT/Lecture		
63	Contents of a report-Bibliography	PPT/Lecture		
64	Revision			
65	Report writing-Qualities of good report	PPT/Lecture		
66	Integral part of report	PPT/Lecture		
67	Characteristics of a good report	PPT/Lecture		
68	Report writing-Qualities of good report	PPT/Lecture		
69	Integral part of report-	PPT/Lecture		

70	Characteristics of a good report	PPT/Lecture		
71	Contents of a report-Bibliography	PPT/Lecture		
72	Revision			

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	10/1/2016	Collect a published report of a survey conducted by a magazine/ news paper
2	24/1/2016	Assignment on sampling technique

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	5/2/2016	Conducting a Seminar on Statistics in Real Life and talk with resource persons.
2	26/2/2016	Motivating students <ul style="list-style-type: none"> • to present paper in seminars and conferences by conducting research(for top learners) or/ • students have to present a study in the class which they have conducted using research methodology.(for medium and slow learners)

References

- S. P. Gupta (2012),” *Statistical Methods*” Sultan Chand & Sons
- S.C. Gupta (2016),”*Fundamentals of Statistics*”, Himalaya Publishing House, New Delhi.
- S. Gupta(2002),”*Research Methodology and Statistical Techniques*”, Laurier Books, Limited.
- Hang Lee(2016),”*Foundations of Applied Statistical Methods*”, Springer; Softcover reprint of the original 1st ed. 2014 edition
- D N Elhance(2010),”*Fundamentals Of Statistics*”, Kitab Mahal Distributors-New Delhi

- Kothari. C.R(2014), ”, *Research methodology*”, New Age International Publishers Ltd.- New Delhi.
- Dr. S.M. Shukla and Dr. S.P. Sahai(2010),” *Statistical Methods*”, Sahitya Bhawan Publications.

Web resource references:

- <https://www.ncbi.nlm.nih.gov/pmc/articles/PMC6583801/>
- https://www.mindtools.com/pages/article/Charts_and_Diagrams.htm
- <https://statisticsbyjim.com/basics/correlations/>
- <https://www.investopedia.com/articles/financial-theory/09/regression-analysis-basics-business.asp>
- <https://www.english-at-home.com/business/report-writing/>
- <https://www.khanacademy.org/math/statistics-probability/probability-library/basic-theoretical-probability/a/probability-the-basics>

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE AND TITLE	15U2CRCOM05, INTERNATIONAL FINANCIAL REPORTING STANDARDS	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES
After the successful completion of the course the students are expected to understand various accounting Standards
Understanding the procedure for First time adoption of IFRS by Companies
Familiarise the students with the difference between IFRS and other standards
Create an idea about IASB, Conceptual Framework and need for international accounting standards in the Globalised era
Understanding Convergence and conversion to IFRS and recognition, Measurement, presentation, disclosure of even
The position of IFRS in India and also the presentation and reporting of Financial Statements as per IFRS

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	IASB regulatory and conceptual framework	PPT	video	
2	Impact of globalisation.	PPT/Lecture		
3	Role and structure of IASB	PPT/Lecture		
4	Comparison between IFRS, Indian GAAP and US GAAP-	PPT/Lecture	e-resource	
5	Scope and application of IASs/IFRSs	PPT/Lecture		
6	IFRSs progress towards global harmonization	PPT/Lecture		
7	Benefits and barriers of IASs and IASB	Lecture		
8	IFRS implementation in the emerging markets	Lecture		
9	Advantages and disadvantages of IASB	Lecture		
10	Conceptual framework	Lecture		
11	Accruals basis and going concern	PPT/Lecture		
12	Qualitative characteristics of financial statements	PPT/Lecture		
13	Elements of financial statements	PPT/Lecture		
14	Revision			
MODULE II				
15	First Time Adoption of IFRS	PPT/Lecture		
16	presentation of financial statements	Lecture		
17	Adoption process of IFRS with special reference to India	Lecture		
O 2	Industry need and requirements for IFRS professionals	Lecture		

	in India			
CO 2	The components of financial statements	Lecture		
CO 2	Disclosing of items	PPT/Lecture		
CO 2	Preparation of Statement of financial position	PPT/Lecture		
CO 2	Current and non-current assets	PPT/Lecture		
CO 2	Income statement- Ind AS.	PPT/Lecture		
CO 2	REVISION	Lecture	QUIZ	
25	PRACTICAL PROBLEMS	Lecture		
CIA-1				
MODULE III				
26	Inventory-Recognize the cost of inventories	PPT/Lecture		
27	NRV-IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition	PPT/Lecture		
28	Illustrations	Lecture		
29	Illustrations	Lecture	Quiz	
30	Illustrations	Lecture	Q & Ans Session	
31	Illustrations	Lecture		
32	Construction contracts-Contract Revenue and Contract Cost	PPT/Lecture		
33	Determine the stage of completion of construction contract	PPT/Lecture		
34	Measurement of outcome of the construction contract	PPT/Lecture		
35	Recognition of expected losses in construction contract	Lecture		
36	Extracts for construction contract in statement of comprehensive income and statement of financial position.	PPT/Lecture		
37	Practical Problems	Lecture		
38	Practical Problems	Lecture		
39	Practical Problems	Lecture		
40	Practical Problems	Lecture		
41	Practical Problems	Lecture		
42	Practical Problems	Lecture		
MODULE 1V				
43	Property, Plant and equipment	Lecture		
44	Cost model and revaluation model	PPT/Lecture	Video	
45	Practical Problems	PPT/Lecture		
46	Government Grant	PPT/Lecture		
47	Accounting treatment of government grants through capital approach and income approach			
48	Illustrations			
49	Impairment of Asset	Lecture	Debate	
50	Identification, recognition and measurement criteria	PPT/Lecture		

51	Illustrations	PPT/Lecture		
52	Borrowing Cost-Recognition Criteria	PPT/Lecture		
53	Illustrations	PPT/Lecture		
54	Commencement and cessation of capitalization	PPT/Lecture		
55	Intangible Assets	PPT/Lecture		
56	incorporation of branch trial balance	PPT/Lecture		
57	Expected economic benefits in future	PPT/Lecture		
58	Internally generated goodwill-Useful life and amortization.	PPT/Lecture		
MODULE V				
59	Leasing	Lecture	Demo video	
60	Accounting procedures with simple examples	Lecture		
61	Accounting for operating leases and finance leases	Lecture	Group discussion	
62	Accounting treatment of lessors and their disclosures	Lecture		
63	Comparison of profit and loss and cash flow	PPT/Lecture		
64	Practical Problems	PPT/Lecture		
65	Practical Problems	PPT/Lecture		
66	Practical Problems			
67	Statement of Cash Flows	PPT/Lecture		
68	Practical Problems			
69	Benefits and drawbacks of statement of cash flow	PPT/Lecture		
70	Practical Problems			
71	Practical Problems			
72	Revision			
CIA II				

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	10/1/2016	Assignment on GAAP and Accounting standards
2	28/1/2016	Practical problems

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	10/2/2016	PREPARATION OF FINANCIAL STATEMENT OF ANY COMPANIES AND ANALYSIS OF FINANCIAL STATEMENTS

References

- **C.A KAMAL GARG - Practical Guide to IFRS &Ind-AS**
- **MUKESH SARAF - Ind AS & IFRS Converged Ind- AS**
- **ABBAS ALI MIRZA, GRAHAM J. HOLT- Practical Implementation Guide and Workbook for IFRS**
- **IFA-BPP LEARNING -IFRS for Accounting Professionals**
- **KAPLAN PUBLISHING - IFRS Study Guide**

Web resource references:

- https://www.google.com/search?q=ifrs&rlz=1C1CHBF_enIN706IN706&oq=IFRS&aqs=cchrome.0.0i433i457j0i433i5j0j69i61.2220j0j7&sourceid=chrome&ie=UTF-8

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE AND TITLE	15U2CRCOM06: CORPORATE REGULATIONS	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES
Know about the concept of company and shares.
Know about the application of company law in India.
Understand the use of the memorandum of association and article of association in a company, they also learn from this course.
Use of various documents and forms in a company.
Understand the relationship between company and its stakeholders.
Identify the legal compliances of the Company.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
Module - I				
	Introductory session	Lecture		
2.	Indian companies act 2013 definitions	Lecture		
3.	Characteristics of a company	Lecture		
4.	Characteristics of a company	Class discussion		
5.	Lifting of corporate veil	Class discussion		
6.	Types of companies including one person company	Recitation oral questions	Movie Clips	
7.	Types of companies including one person company	Discussion groups conducted by selected student chairpersons		
8.	Types of companies including one person company	Use of slides, Lecture	Movie Clips	
9.	Small company and producer company	Use of slides, Lecture		
10.	Association not for profit	Use of slides, Lecture		

11.	Illegal association	Use of slides, Lecture		
12.	Formation of company	Use of slides, Lecture		
13.	Promoters- their legal position	Recitation oral questions		
14.	Pre-incorporation contract	Use of filmstrips		
15.	Documents to be filed and provisional contracts; online registration of a company.	Class discussion		
Module - II				
16.	Memorandum of association	Use of theater	Movie Clips	
17.	Articles of association	Lecture, Use of slides		
18.	Doctrine of ultravires	Lecture, Use of slides		
19.	Doctrine of constructive notice and indoor management	Lecture, Use of slides		
20.	Prospectus-importance- contents	Lecture, Use of slides		
21.	CIA – I	2 Hr. Descriptive answers		
22.	Shelf, red herring prospectus	Lecture, Use of slides		
23.	Misstatement in prospectus	Lecture, Use of slides		
24.	GDR	Lecture, Use of slides	Movie Clips	
25.	Book building; issue, allotment and forfeiture of share	Lecture, Use of slides		
26.	Transmission of shares	Lecture, Use of slides		
27.	Buyback and provisions regarding buyback	Lecture, Use of slides		
28.	Buyback and provisions regarding buyback	Lecture, Use of slides	Movie Clips	
29.	Issue of bonus shares	Lecture, Use of slides		
30.	Issue of bonus shares	Lecture, Use of slides		
Module -III				
31.	Management- directors	Drama, role playing		

32.	Women directors	Drama, role playing	Movie Clips	
33.	Independent director	Drama, role playing		
34.	Small shareholder's director; disqualifications, director identity number (din)	Drama, role playing		
35.	Appointment; legal positions	Drama, role playing		
36.	Powers and duties	Lecture, Use of slides		
37.	Removal of directors	Lecture, Use of slides		
38.	Key managerial personnel	Lecture, Use of slides		
39.	Managing director, manager; company secretary	Lecture, Use of slides		
40.	Company meetings	Lecture, Use of slides	Movie Clips	
41.	Prerequisites	Lecture, Use of slides		
42.	General meeting and board meeting	Lecture, Use of slides		
43.	Convening and conduct of meetings	Class projects		
44.	Postal ballot	Class projects	Movie Clips	
45.	Meeting through video conferencing, e-voting	Gaming and simulation		
46.	Meeting through video conferencing, e-voting	Storytelling, Lecture		
47.	Meeting through video conferencing, e-voting	Storytelling, Lecture		
Module- IV				
48.	Books of accounts	<i>Bulletin boards, School affiliations</i>		
49.	Registers	Storytelling, Lecture		
50.	Online filing of documents	Storytelling, Lecture		
51.	Dividend provisions	Lecture, Use of slides		
52.	Auditor's appointment	Lecture, Use of slides		

53.	Rotation of auditors	Lecture, Use of slides		
54.	Auditor's report	Lecture, Use of slides		
55.	NFRA and registered valuers secretarial audit	Lecture, Use of slides		
56.	NFRA and registered valuers secretarial audit	Lecture, Use of slides	Movie Clips	
57.	Concept and modes of winding up	Lecture, Use of slides		
58.	Concept and modes of winding up	Lecture, Use of slides		
59.	Concept and modes of winding up	Lecture, Use of slides		
60.	National company law tribunal (NCLT)	Lecture, Use of slides		
61.	National company law tribunal (NCLT)	Brainstorming, Lecture	Movie Clips	
62.	Special courts	Brainstorming, Lecture		
63.	<i>Student activity</i>	<i>Crossword puzzles- Law</i>		
64.	CIA II	2 HOURS		
Module- V				
65.	Depositories act 1996-- definitions	Presentations by student panels from the class		
66.	Depositories act 1996-- definitions	<i>Law Vocabulary drills, Debate on current issues- Legal</i>		
67.	Rights and obligations of depositories	Brainstorming, Lecture		
68.	NSDL and CDSL	Brainstorming, Lecture		
69.	Depository participants	Brainstorming, Lecture		
70.	Issuers and beneficial owners	Brainstorming, Lecture		
71.	Inquiry and inspections, penalty	Brainstorming, Lecture		
72.	Revision	Q & A		

INDIVIDUAL ASSIGNMENTS- Details & Guidelines

	Date of completion	Topic of Assignment (Individual)
1	02/01/2016	Classification of Indian Companies
2	30/01/2016	NCLT

Books for references

Hicks, Andrew & Goo S H, Cases and Material on Company Law, Oxford University Press

Kershaw, David, Company Law in Context, Oxford University Press, UK

Gowar, LCB, Principles of Modern Company Law, Stevens & Sons, London.

Hanningan, Brenda, Company Law, Oxford University Press, UK

Sharma, J. P, An Easy Approach to Corporate Laws, Ane Books Pvt Ltd, New Delhi.

Ramaiya, A Guide to Companies Act, Wadhwa and Company Nagpur

Kannal, S., & V.S. Sowrirajan, Company Law Procedure, Taxman's Allied Services (P) Ltd., New Delhi

Companies Act and Corporate Laws, Bharat Law House Pvt Ltd, New Delhi

Note: Latest edition of textbook may be used.

COURSE PLAN

PROGRAMME	B.COM TAX (S / F)	SEMESTER	2
COURSE CODE AND TITLE	15U2COCOM2 BUSINESS COMMUNICATION AND MANGEMENT INFORMATION SYSTEM	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72

COURSE OBJECTIVES
Analyze the methods of communication
Practice to write formal and informal letters
Practice to write business letters
Understanding the role and importance of information technology in communication
Understanding the working of management information system in business organisations

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Communication – Need	PPT	Video	
2	Process	PPT/Lecture		
3	Types	PPT/Lecture	Video	
4	Oral Communication	PPT/Lecture	E-resource	
5	Written communication	PPT/Lecture		
6	Verbal communication	PPT/Lecture		
7	Nonverbal communication	Lecture		
8	Internal communication	Lecture		
9	External communication	Lecture		
10	Methods of non-verbal communication	Lecture	Video	
11	Body Language –Kinesics	PPT/Lecture		
12	Proxemics – Para Language	PPT/Lecture		
13	Channels	PPT/Lecture		
14	Barriers	PPT/Lecture	Discussion	
15	Principles of Effective Communication	PPT/Lecture		
MODULE II				
16	Job Application Letters	PPT/Lecture		
17	Resume	Lecture		
18	CV	Lecture		

19	Types of Reference and Recommendation Letters	Lecture		
20	Reference and Recommendation Letters	Lecture		
21	Reference and Recommendation Letters	PPT/Lecture		
22	Reference and Recommendation Letters	PPT/Lecture		
23	Reference and Recommendation Letters	PPT/Lecture		
24	Types of employment letter	PPT/Lecture		
25	Types of employment letter	Lecture		
26	Types of employment letter	Lecture		
27	Types of employment letter	Lecture		
28	Soft Skills	Lecture		
29	Revision			
30	CIA - I			
MODULE III				
31	Business Letters	PPT/Lecture		
32	Parts and Layout of Business Letters	PPT/Lecture		
33	Business Enquiry Letters	PPT/Lecture		
34	Business Enquiry Letters	Lecture		
35	Business Enquiry Letters	Lecture		
36	Offers and Quotation	PPT/Lecture		
37	Orders and Execution	PPT/Lecture		
38	Grievances and Redressals	PPT/Lecture		
39	Sales Letters	PPT/Lecture		
40	Sales Letters	Lecture		
41	Follow up Letters	PPT/Lecture		
42	Circular Letters	PPT/Lecture		
43	Status Enquiry	PPT/Lecture		
44	Collection Letters	PPT/Lecture		
45	Collection Letters	PPT/Lecture		
46	Collection Letters	PPT/Lecture		
47	Collection Letters	PPT/Lecture		
48	Preparation of Partnership Deed	PPT/Lecture		
49	Power of Attorney	PPT/Lecture		
50	Revision			
MODULE IV				
51	Impact of IT on Communication	PPT/Lecture		
52	Role of Computers	PPT/Lecture	Discussion	
53	Internet	Lecture	Debate	
54	Email	PPT/Lecture	Discussion	
55	Telephone	PPT/Lecture		
55	Voice Mail	PPT/Lecture		
56	SMS	PPT/Lecture		

57	Video Conferencing	PPT/Lecture	Real time examples	
58	Teleconferencing	PPT/Lecture		
59	IVRS	Lecture		
60	New modes of communication	Lecture	Discussion	
61	CIA - II			
MODULE V				
62	Introduction to Management Information System	Lecture		
63	Definition	PPT/Lecture		
64	Need	PPT/Lecture		
65	Benefits	PPT/Lecture		
66	Functions	PPT/Lecture		
67	Structure	PPT/Lecture		
68	Objectives	PPT/Lecture		
69	Characteristics	PPT/Lecture		
70	Role of MIS	PPT/Lecture		
71	Relationship between Decision Making and MIS	PPT/Lecture		
72	Revision			

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	4/1/2016	CV and Resume preparation
2	28/1/2016	Preparation of offers and quotation

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/ Presentation – Graded or Non-graded etc)
1	2/2/2016	Preparation of partnership deed

References

1. R. C. Bhatia- Business Communication
2. Salini Agarwal -Essential Communication Skill
3. P. N. Reddy & Apopannia -Essentials of Business Communication
4. R. C. Sharma & Krishna Mohan -Business Communication & Report Writing
5. M. C. Leod -Management Information System
6. Jerome Reuter -Management Information System
7. Annie Philips -Communication and the Manager’s Job

Web resource references:

- <https://en.wikipedia.org/wiki/communication> business