

# **SACRED HEART COLLEGE (AUTONOMOUS)**

## **Department of Commerce**

**BACHELOR OF COMMERCE**

**FINANCE AND TAXATION (AIDED)**

**Course plan**

**Academic Year 2018-19**

**Semester 2**

## Programme Outcome

	<b>Programme Outcome</b>
PO 1	<b>Critical Thinking:</b> Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
PO 2	<b>Effective Communication:</b> Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the word by connecting people, ideas, books, media and technology.
PO 3	<b>Effective Citizenship:</b> Demonstrate empathetic social concern and equity centered national development, and the ability to act an informed awareness of issues and participate in civic life through volunteering.
PO 4	<b>Environment and Sustainability:</b> Understand the issues of environmental contexts and sustainable development.
PO5	<b>Ethics:</b> Recognise different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO 6	<b>Global Perspective:</b> Understand the economic, social and ecological connections that link the world's nations and people.

## BACHELOR OF COMMERCE (FINANCE AND TAXATION)

<b>PROGRAM SPECIFIC OUTCOMES</b>	
PSO 1	Equipping the students with the manpower requirements in various commerce subjects in order to cater to the needs of trade, industry and commerce.
PSO 2	Imbibing ethical values, sustainable team work, professional communication and leadership skill sets in students.
PSO 3	Instilling entrepreneurship among students in order to sustain their ventures through environmental friendly practices.
PSO 4	Facilitating assimilation of knowledge, skill and attitude among the students for the creation of responsible citizenry.
PSO 5	Ensuring higher education, employability, apart from providing global educational perspectives.

### 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>B. Com Finance and Taxation (Aided)</b>	SEMESTER	2
COURSE CODE & TITLE	15U2CCENG3: CRITICAL THINKING, ACADEMIC WRITING AND PRESENTATION	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	72
FACULTY NAME	TOM C. THOMAS		

	COURSE OUTCOMES	PO	PSO
CO 1	Comprehends 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.	1,2,5	2,4,5
CO 2	Develops appropriate and impressive writing styles for various contexts	1,2,6	1,2,,4
CO 3	Write and correct structural imperfections and edit what they have written.	1,2,5	1,3
CO 4	Develops capacity for making academic presentations effectively and impressively	1,2,5	2,4
CO 5	Synthesize information from various written sources and present them in the form of summaries.	1,2,6	2,3,4,5
CO6	Write original literary creations in different genres as directed, with/without using prompts.	2,3,4,6	1,3,5

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	1	3	0	0	1	0	0	3	0	2	3
CO 2	3	3	0	0	0	2	2	3	0	2	0
CO 3	2	3	0	0	1	0	3	0	3	0	0
CO 4	3	2	0	0	1	0	0	3	0	2	0
CO 5	2	2	0	0	0	1	0	3	3	2	2
CO 6	0	3	2	1	0	2	2	0	3	0	2

**Weight Indicators: 0 - No Mapping strength, 1 - Low, 2 - Medium, 3 - High**

SESSION	TOPIC	LEARNING RESOURCES	COURSE OUTCOME
	<b>MODULE I</b>		
1	Introduction to Critical Thinking	Lecture/PPT	CO 1,2
2	Introduction to Critical Thinking	Lecture/PPT	CO 1,2
3	Introduction to Critical Thinking	Lecture/PPT	CO 1,2
4	Introduction to Critical Thinking	Lecture/PPT	CO 1,2

5	Reasoning and Arguments	Activities/ Discussion	CO 1,2
6	Reasoning and Arguments	Activities/ Discussion	CO 1,2
7	Reasoning and Arguments	Activities/ Discussion	CO 1,2
8	Reasoning and Arguments	Activities/ Discussion	CO 1,2,6
9	Reasoning and Arguments	Activities/ Discussion	CO 1,2,6
10	Reasoning and Arguments	Activities/ Discussion	CO 1,2,6
11	Deductive and Inductive Arguments	Course book	CO 1, 2
12	Deductive and Inductive Arguments	Course book	CO 1
13	Deductive and Inductive Arguments	Course book	CO 1
14	Deductive and Inductive Arguments	Course book	CO 1
15	Deductive and Inductive Arguments	Course book	
16	Fallacies		
17	Fallacies	Course book	CO 1,2
18	Inferential Comprehension	Group Activities	CO 1,2
19	Inferential Comprehension	Group Activities	CO 1,2
20	Inferential Comprehension	Group Activities	CO 2,3
21	Inferential Comprehension	Course book	CO 2,3
22	Inferential Comprehension	Group Activities	CO 2,3
23	Inferential Comprehension	Group Activities	
24	Critical Thinking and Academic Writing	Group Activities	CO 2,3
25	Critical Thinking and Academic Writing	Group Activities	CO 2,3
26	Critical Thinking and Academic Writing	Group Activities	CO 2,3
	<b>INTERNAL ASSESSMENT TEST 1</b>		
27	Writing Models	Presentation	CO 3,4,5
28	Writing Models	Course book	CO 3,4,5
29	Writing Models		
30	Writing Models	Course book	CO 3,4,5
31	Writing Models	Course book	CO 3,4,5
32	Writing Letters		
33	Writing Letters	Course book	CO 3,4,5
34	Writing Letters	Course book	CO 3,4,5
35	Writing Letters		
36	Writing a Letter to the Editor	Course book	CO 3,4
37	Writing a Letter to the Editor	Course book	CO 3,4

38	Writing a Letter to the Editor		CO 3,4,5
39	Writing a Letter to the Editor	Course book	CO 2,3
40	Letter to the Editor	Course book	CO 2,3
41	Letter to the Editor	Course book	CO 3,4,5
42	Resume Writing		CO 3,4,5
<b>MODULE III</b>			
43	Covering Letter	Lecture	CO 3,4,5
44	Covering Letter	Lecture	CO 3,4,5
45	Emails	Course book	CO 3,4,5
46	Emails	Course book	CO 3,4,5
47	Interview Skills		
48	Interview Skills	Course book	CO 3,4,
49	Interview Skills	Course book	CO 4,5
50	Group Discussion		
52	Group Discussion	Course book	CO 4,5
53	Accuracy in Academic writing	Course book	CO 4,5
54	Accuracy in Academic writing	Course book	CO 4,5
55	Accuracy in Academic writing		CO 4,5
56	Articles and Determiners	Course book	CO 4,5
57	Articles and Determiners	Course book	CO 4,5
58	Nouns and Pronouns		
59	Subject-verb agreement	Lecture	CO 4,5
60	Phrasal verbs	Lecture	CO 5
61	Modals		
62	Tenses	Course book	CO 3,5
63	Tenses	Course book	CO 3,5
64	Tenses		
65	Conditional clauses	Course book	CO 3,5
66	Relative Pronouns	Course book	CO 3,5
67	Passive Voices		
<b>INTERNAL ASSESSMENT TEST 2</b>			
68	Conjunctions	Lecture	CO 3,5
69	Embedded questions	Course book	CO 3,5
70	Embedded questions	Course book	CO 3,5
71	Punctuations and Abbreviations		CO 3,5
72	Soft skills for academic presentations	Course book	CO 3,5
73	Effective communication skills	Course book	CO 3,5
74	Flip Charts, OHP, Power point presentation	Group Presentations	CO 3,5
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)	Course Outcome
1	4/1/2019	Writing Tasks- Different Types of Letters	CO 2
2	28/02/2019		CO 3

#### **GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	2/02/2019	Brochure design	CO 5
2	15/1/19	Model Slide Presentation	CO 5

**COURSE PLAN**

PROGRAMME	<b>B.COM TAX</b>	SEMESTER	2
COURSE CODE & TITLE	15U2CCMAL2C ഗദ്യം രചനയും പ്രയോഗവും	CREDITS	4
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	<b>VISHNU RAJ P. Dr. JUSTINA K AUGUTINE</b>		

CO No	COURSE OUTCOMES	CL	PSO	PO
1	ഭാഷ ,എഴുത്ത് , രചനാപരിശീലനം ,ഉപന്യാസരചനാതത്വങ്ങൾ ,പാഠവാക്യഘടന എന്നീ ശേഷികളെ മനസിലാക്കുക	Un	2,4	1,2,3
2	സാഹിത്യനിരൂപണം ,രാഷ്ട്രീയദർശനം ,മാധ്യമ പഠനം എന്നിങ്ങനെ വിവിധങ്ങളായ ഗദ്യവ്യവഹാരങ്ങളുടെ മികച്ച മാതൃകകൾ പരിചയപ്പെടുത്തുക	Cr	2,3,4	2,3
3	വായനാഭിരുചി വർദ്ധിപ്പിക്കുക	An	4	3,2
4	സാഹിത്യ പരിചയം ഉണ്ടാക്കുക	Ev	4	1,2,4
5	വ്യാവഹാരിക തലത്തിൽ മാതൃഭാഷാപ്രയോഗിക്കുവാനുള്ള കഴിവ് നേടുക	Ap	2,3,4	1,3,4,5

CL\* Cognitive Level

R- Remember

U- Understand

A. Apply

An- Analyze

E- Evaluate

Cr- Create

	CO - PO/PSO Mapping												
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5	PSO 6	PSO 7
CO 1	2	1	1	0	0	0	0	2	0	3	0	0	0
CO 2	0	3	2	0	0	0	0	2	3	1	0	0	0
CO 3	0	2	2	0	0	0	0	0	0	3	0	0	0
CO 4	1	1	0	2	0	0	0	0	0	2	0	0	0
CO5	3	0	2	2	2	0	0	2	3	2	0	0	0

Mapping Strength: 0-No Mapping strength, 1- Low, 2-Medium, 3-High



## COURSE PLAN

Sessio n	Topic	Teaching method	Learning Resources	Course Outcome
<b>Module I</b>				
1	ഭാഷാചരിത്രം -ആമുഖം	Lecturing	സാഹിത്യചരി ത്രങ്ങൾ	1,2,3,4
2	ഭാഷാചരിത്രം -ആമുഖം	Lecturing	സാഹിത്യചരി ത്രങ്ങൾ	1,2,3,4
3	ഏഴുത്തോല	Discussion	Text	1,2,3,4
4	വിവർത്തനം	Reading	Text	1,2,3
5	മരപ്പാവകൾ	Demonstrating	Text	1,2,3
6	നിവേദനം	Lecturing	Text	1,2,3,4
7	കമ്പ്യൂട്ടറും ഇ-ലോകവും	Discussion	Text	2,3,4
8	കമ്പ്യൂട്ടറും ഇ-ലോകവും	Demonstrating	Text	1,2,3
9	സർഗാത്മകരചന	Reading	Text	1,2,3,5
10	സർഗാത്മകരചന	Discussion	Text	1,2,3
11	സർഗാത്മകരചന	Demonstrating	സാഹിത്യചരി ത്രങ്ങൾ	2,3,4
12	മലയാളത്തിന്റെ ഭാവി	Discussion	Text	1,2,3
13	മലയാളത്തിന്റെ ഭാവി	Discussion	Text	2,3,4
14	മലയാളത്തിന്റെ ഭാവി	Reading	സാഹിത്യചരി ത്രങ്ങൾ	2,3,4
15	ഭാഷാശ്രേണികൾ	Demonstrating	Text	1,2,3
16	ഭാഷാശ്രേണികൾ	Discussion	Text	1,2,3,4
17	ഭാഷാശ്രേണികൾ	Discussion	Text	2,3,4
18	അധിനിവേശദാനം	Demonstrating	Text	2,3,4,5
19	അധിനിവേശദാനം	lecturing	Text	2,3
20	അധിനിവേശദാനം	Discussion	Text	2,3,4,5
21	തെളിമലയാളം	Discussion	Text	1,2,3
22	തെളിമലയാളം	lecturing	Text	2,3
23	തെളിമലയാളം	Discussion	Text	1,2,3
24	പദചർച്ച	Discussion	സാഹിത്യചരി ത്രങ്ങൾ	2,5
25	അന്യഭാഷ സമ്പർക്കം	lecturing	Text	2,3
26	അന്യഭാഷ സമ്പർക്കം	Discussion	Text	2,3,4
27	ശരിയായ വാക്ക്	lecturing	Text	2,3
28	ശരിയായ വാക്ക്	Discussion	Text	1,2,3
29	ചാർച്ച പേരുകൾ	Lecturing	Text	1,2,3
30	ചാർച്ച പേരുകൾ	Lecturing	Text	23,4
31	ഇംഗ്ലീഷിന്റെ കോയ്മ	Discussion	Text	23,
32	ഇംഗ്ലീഷിന്റെ കോയ്മ	Lecturing	Text	2,3,
33	സ്ഥല പേരുകളുടെ രൂപമാറ്റം	Reading	Text	1,2
34	പച്ചമലയാളം	Discussion	സാഹിത്യചരി ത്രങ്ങൾ	2,3,4
35	ചിന്തയുടെ ഭാഷ	Discussion	Text	2,4

36	ബഹുവചന പ്രത്യയത്തിന്റെ കടന്നുകയറ്റം	Lecturing	Text	2,3
		<b>Module II</b>		
37	മനുഷ്യത്വമെന്ന മതം	Reading	Text	1,2,3
38	മനുഷ്യത്വമെന്ന മതം	Discussion	സാഹിത്യചരിത്രങ്ങൾ	2,4,
39	ഒരു ദരിദ്രരാജ്യമായ ഇന്ത്യയിൽ	Discussion	Text	2,4,5
40	ഒരു ദരിദ്രരാജ്യമായ ഇന്ത്യയിൽ	Lecturing Discussion	Text	2,,3
41	ഇന്ത്യൻ ഭരണഘടന	Reading	Text	2,3
42	ഇന്ത്യൻ ഭരണഘടന	Discussion		4,5
43	ഇന്ത്യൻ ഭരണഘടന	Discussion	Text	2,34
44	ഇന്ത്യൻ ഭരണഘടന	Lecturing	Text	2,34
		<b>Module III</b>		
45	പ്രോമിത്യൂസിന്റെ കരൾ	Reading	Text	3,45
46	പ്രോമിത്യൂസിന്റെ കരൾ	Reading	Text	2,3
47	പ്രോമിത്യൂസിന്റെ കരൾ	Discussion	Text	2,5
48	സമൂഹമെന്ന യാഥാർത്ഥ്യം	Discussion	Text	234
49	സമൂഹമെന്ന യാഥാർത്ഥ്യം	Reading Discussion	Text	1,2,3
50	സമൂഹമെന്ന യാഥാർത്ഥ്യം	Discussion	Text	2,3,4
51	ഇക്കോഫെമിനിസം	Lecturing	Text	3,4,5
52	ഇക്കോഫെമിനിസം	Discussion	Text	2,3,4
53	ഇക്കോഫെമിനിസം	Lecturing	Text	2,3
54	ഇക്കോഫെമിനിസം	Reading Discussion	Text	2,3,4
		<b>Module IV</b>		
55	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Discussion	Text	2,3,4,5
56	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Discussion	Text	3,4,5
57	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Lecturing	Text	1,,2,3
58	ശ്രീനിവാസൻ ഒരു പാഠപുസ്തകം	Discussion	Text	12,3,4
59	സിനിമയെ തിന്നുന്ന ടെലിവിഷൻ	Lecturing Discussion	Text	2,3,4,5
60	സിനിമയെ തിന്നുന്ന ടെലിവിഷൻ		Text	2,3,4
61	സിനിമയെ തിന്നുന്ന ടെലിവിഷൻ	Reading	Text	3,4,5
62	നഷ്ടബോധങ്ങളില്ലാതെ	Discussion	Text	3,4,5
63	നഷ്ടബോധങ്ങളില്ലാതെ	Discussion	Text	2,3,4
64	നഷ്ടബോധങ്ങളില്ലാതെ	Lecturing	Text	1,2,3,
65	സാമാന്യാവലോകനം	Reading	Text	1,2,34
66	സെമിനാർ	Presentation	Text	1,2,3
67	സെമിനാർ	Discussion	Text	1,2,3
68	സെമിനാർ	Presentation	Text	1,2,3
69	സെമിനാർ	Discussion	Text	1,2,3

70	സെമിനാർ	Presentation	Text	1,2,3,4
71	സെമിനാർ	Discussion	Text	1,2,3,4
72	സെമിനാർ	Presentation	Text	1,2,3,4

### 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 തത്ത്വങ്ങൾ
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 -എം .എൻ .കാരശ്ശേരി

## COURSE PLAN

PROGRAMME	BACHELOR OF COMERCE – TAXATION	SEMESTER	2
COURSE CODE AND TITLE	15U2CCHIN2C -POETRY, TRANSLATIONS AND CORRESPONDENCE (SEM II )	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	Dr. MINIPRIYA R, SYAMLAL M.S		

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Describe the various aspects of Hindi poetry in context of socio-cultural and political condition of that period.	PO1,PO2, PO6, PSO2, PSO 4	R
CO 2	Acquire skills of correspondence, drafting official and scientific documents in the fields of administration, media and business.	PO1, PO2, PO5, PSO 2,PSO 4	U
CO 3	Use Hindi language for effective communication in different fields according to its area of application.	PO1,PO2,PO5,PO6,PSO2, PSO 3	A
CO 4	Understand translation as a linguistic, communicative and cultural activity.	PO1, PO3, PO6, PSO2	U
CO 5	Analyse the meaning, concept and importance of Functional Hindi.	PO1,PO3, PO4, PO5, PO6, PSO2	An

CL\* Cognitive Level

R- Remember

U- Understand

A- Apply

An- Analyze

E- Evaluate

Cr- Create

### CO - PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4
CO 1	2	2				2		2		2
CO 2	2	2			2			2		2
CO 3	2	2			2	1		2	1	
CO 4	2		2			2		2		
CO 5	2		2	2	2	2		2		

#### Mapping Strength

0- No Mapping strength

1- Low

2- Medium

3- High

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
<b>MODULE I</b>				
1	General Information about the history of Hindi poetry.	Lecture/Discussion		CO 1
2	Sandhya Sundari, Introduction of author	Lecture		CO 1
3	Sandhya Sundari	Lecture/Discussion		CO 1
4	General Introduction about Patra Lekhan.	Lecture/PPT		CO 2
5	Sandhya Sundari	Lecture/Discussion		CO 1
6	Patra Lekhan	Lecture/PPT		CO 2
7	Patra Lekhan	Lecture		CO 2
8	Sandhya Sundari	Interaction		CO 1
9	Introduction of Translation	Lecture/PPT		CO 4
10	Paribhashik Shabdavali	Lecture/Discussion		CO 5
11	Revision	Lecture		CO 1
12	Exercise – Traslation	Lecture		CO 4
13	Exercise – Traslation	Lecture/Discussion		CO 4
14	Paribhashik Shabdavali	Lecture		CO 5
15	Paribhashik Shabdavali	Lecture		CO 5
16	Exercise – Traslation	Lecture/Discussion		CO 4
17	Exercise – Traslation	Interaction		CO 4
18	Paribhashik Shabdavali	Lecture		CO 5
19	Revision	Lecture/Discussion		CO 5
20	Exercise – Traslation	Lecture		CO 4
21	Sandhya Sundari	Interaction	Seminar	CO 1
22	Sandhya Sundari	Discussion	Seminar	CO 1
23	Revision	Interaction		CO 1
24	CIA – I (1Hour Exam)			
<b>MODULE II</b>				
25	Bhagwan Ke Dakiye, Introduction of author	Lecture		CO 1
26	Bhagwan Ke Dakiye	Lecture/Discussion		CO 1
27	Exercise – Traslation	Lecture		CO 4
28	Exercise – Traslation	Lecture/Discussion		CO 4
29	Patra Vyavahar	Interaction		CO 2
30	Patra Vyavahar	Lecture		CO 2
31	Paribhashik Shabdavali	Interaction		CO 5
32	Paribhashik Shabdavali	Lecture/Discussion		CO 5
33	Revision	Interaction		CO 5
34	Bhagwan Ke Dakiye	Lecture		CO 1
35	Bhagwan Ke Dakiye	Lecture/Discussion	Seminar	CO 1
36	Patra Vyavahar	Interaction		CO 2
37	Exercise - Traslation	Lecture		CO 4
38	Exercise - Traslation	Lecture/Discussion		CO 4
39	Bhagwan Ke Dakiye	Lecture/Discussion	Seminar	CO 1
40	Ghotta Sikka, Introduction of author	Lecture		CO 1
41	Ghotta Sikka	Lecture		CO 1

42	Ghotta Sikka	Lecture/Discussion		CO 1
43	Exercise - Traslation	Lecture		CO 4
44	Exercise - Traslation	Lecture/Discussion		CO 4
45	Ghotta Sikka	Lecture/Discussion	Seminar	CO 1
46	Revision	Interaction		CO 4
47	CIA – II (2 Hours Exam)			
<b>MODULE III</b>				
48	Ullanghan, Introduction of author	Lecture/PPT		CO 1
49	Ullanghan	Lecture		CO 1
50	Patra Vyavahar	Lecture		CO 2
51	Patra Vyavahar	Discussion		CO 2
52	Paribhashik Shabdavali	Lecture		CO 5
53	Exercise - Traslation	Lecture		CO 4
54	Exercise - Traslation	Interaction		CO 4
55	Ullanghan	Lecture	Seminar	CO 1
56	Ullanghan	Discussion	Seminar	CO 1
57	Bhook, Introduction of author	Lecture/PPT		CO 1
58	Bhook	Lecture		CO 1
59	Patra Vyavahar	Lecture/PPT		CO 2
60	Patra Vyavahar	Interaction		CO 2
61	Paribhashik Shabdavali	Interaction		CO 5
62	Exercise - Traslation	Discussion		CO 4
63	Exercise - Traslation	Lecture		CO 4
64	Bhook	Lecture		CO 1
65	Bhook	Lecture/Discussion	Seminar	CO 1
66	Paribhashik Shabdavali	Interaction		CO 5
67	Bhook	Discussion	Seminar	CO 2
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)	Course Outcome
1	Assignment (February)	Review of a lesson based on the text book 2 and reference-Writing (Individual)	CO 4
2	Seminar (February)	Presentation on a given topic based on t the text book 1 and reference – oral (Individual)	CO 1

#### GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

Sl.No	Date of Completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	January	Literary Analysis of Poetry (Group Discussion)	CO 1
2	January	Translation of passages from English to Hindi (Group Activity)	CO 4

#### 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](http://epustakalay.com)
- [www.hindikunj.com](http://www.hindikunj.com)

### COURSE PLAN

<b>PROGRAMME</b>	<b>B.COM</b>	<b>SEMESTER</b>	<b>2</b>
<b>COURSE CODE AND TITLE</b>	<b>15U2CCFRN2C- FRENCH FOR BUSINESS COMMUNICATION II</b>	<b>CREDIT</b>	<b>4</b>
<b>HOURS/WEEK</b>	<b>4</b>	<b>HOURS/SEM</b>	<b>72</b>
<b>FACULTY NAME</b>	<b>SHOBA LIZA JOHN</b>		

	<b>COURSE OUTCOMES</b>	<b>PO</b>	<b>PSO</b>	<b>CL</b>
CO 1	Identify the culture, history, mannerisms and traditions of France and Francophone countries to develop inter cultural communication.	PO1,PO2, PO6,	PSO2	Un
CO 2	Use words and expressions in a simple and structured grammatical manner for communication purpose in business and in our daily life.	PO1,PO4	PSO3	Ap
CO 3	Co-relate specific features of France including gastronomy, social institutions, politics and present french scenario to one's own country	PO1, PO2	PSO1,PSO4	An
CO 4	Analyse an issue of concern including topics related to environment society and health; to enumerate its causes and consequences and suggest solutions.	PO1, PO2	PSO3	An
CO 5	Communicate effectively in french.	PO1, PO2, PO3,PO5	PSO5	Ap

CL\* Cognitive Level

R- Remember

U- Understand

A. Apply

An- Analyze

E- Evaluate

Cr- Create

<b>CO - PO/PSO Mapping</b>											
	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
<b>CO 1</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>CO 2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>
<b>CO 3</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>
<b>CO 4</b>	<b>2</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>
<b>CO 5</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>

0. No mapping strength, 1. Low, 2. Medium, 3. High



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

14 Revision

### MODULE II

15	Narrate a day	game,audio ppt	Exercice	2,3
16	Talk about one's plans	role play,audio ppt	Exercice	2,3
17	Talk about one's plans	role play,audio ppt	Interaction	2,3
18	French meals	Reading comprehension	Exercice	2,3
19	Making an advertisement	chalk n talk, audio ppt	Exercice	2,3
20	Making an Advertisement	role play, conversation	Exercice	2,3
21	French culture	role play, listening	Ppt	2,3
22	CIA 1			2,3
23	Sentence construction	cross words,chalk n talk	Exercice	2,3
24	Intercultural	role play,audio	Exercice	2,3,4

25	intercultural	exercices ,chalk n talk, audio	Q and A	1,2,4,5
26	Intercultural	roleplay, audio	knowing culture	5,6,7,8
27	Discussion	Discussion, ICT, audio	Exercice	5,6,7,8

28 Revision

### MODULE III

29	Ordering food	oral, description	Q and A	2,3,
30	Ordering food	role play, chalk n talk	Exercice	2,3
31	Buying things	audio, chalk n talk	Q and A	2,3
32	Buying things	games, music, audio	Video	2,3,5
33	Buying things	audio, chalk n talk	daily needed vocabs	2,3
34	Describing an apartment	Role play	Q and A	2,3
35	Describing an apartment	role play, audio ppt	Exercice	2,3
36	Describing an apartment	role play , audio ppt	Exercice	2,3,4
37	Citing a problem with an order	chalk n talk/roleplay	Exercice	2,3
38	Citing a problem with an order	chalk n talk , audio ppt	Exercice	2,3
39	Making a reservation	role play/presentation	Exercice	2,3
40	Making a reservation	audio ppt	Exercice	1,2,3
41	Making a reservation	Discussion	knowing culture	5,6,7,8

42 CIA REVISION

43 CIA 2

44	Revision	chalk n talk/Role plays	Exercice	2,3
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45	Revision	role play ,GD	know each other	5,6,7
46	Revision	chalk n talk,audio ppt	Exercice	1,2,3
47	Revision	chalk n talk, audio ppt	Exercice	2,4,5
48	Revision	discussion	Exercice	2,3
49	Revision	role play	Exercice	2,3,4
50	Revision	lecture,audio	Exercice	1,2,5
51	Revision	speaking/role play	general knowledge	1,2,3
52	DELFF	chalk n talk,audio ppt	Exercice	2,5,6
53	DELFF	discussion/comprehension	Exercice	5,6,7,8
54	DELFF	chalk n talk,audio ppt	Exercice	2,3,4
	DELFF	Audio ppt,discussion	Exercice	2,3
55	DELFF	Audio ppt,discussion	Video	2,3
56	DELFF	Audio ppt,discussion	Exercice	2,3
57	DELFF	Audio ppt,discussion	Exercice	2,3
58	DELFF	Audio ppt,discussion	Exercice	2,3
59	DELFF	Audio ppt,discussion	GK	2,3
60	DELFF	Audio ppt,discussion	Video	2,3
61	DELFF	Audio ppt,discussion		
62	DELFF	discussion	knowing the culture	5,6,7,8
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			

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

	<b>MODULE</b>	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	1,2,3	<b>preparing a FRENCH DISH</b> (project)	CO 1,2,3
2	1,2,3	<b>Role plays on various situations</b> Based on daily life (seminar)	CO 3,5

### **TEXT BOOKS AND REFERENCES**

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

## COURSE PLAN

PROGRAMME	BACHELOR OF COMMERCE	SEMESTER	2
COURSE CODE AND TITLE	15U2CRCOM04 QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	FR TOMY P P		

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Understand research, research methodology, types and its importance in business.	PO1, PSO4, PSO5,	R
CO 2	Analyse the steps in research process.	PO1, PO3, PSO1, PSO3, PSO5	An
CO 3	Apply the Diagrammatic and Graphic Presentation of data and its significance.	PO3, PO5, PSO1, PSO3, PSO5	A
CO 4	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 )	PO1, PO2, PSO1, PSO2, PSO4	An
CO 5	Evaluate the significance of Regression analysis in business (types Regression-methods)	PO1, PO5, PSO1, PSO3, PSO5	Ev
CO 6	Understand the basic concepts of Probability theory	PSO1, PSO2, PSO3, PSO5, PO2, PO3	U
CO 7	Explain research Report writing, types of report, characteristics of a good report and contents of a report	PO1, PO5, PO6, PSO1, PSO2, PSO3, PSO5	U

CL\* Cognitive Level

R-Remember

U- Understand

A - Apply

An- Analyze

E- Evaluate

Cr- Create

## CO- PO/PSO Mapping

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	2	0	0	0	0	0	0	0	0	2	3
CO2	2	0	1	0	0	0	3	0	2	0	3
CO3	0	0	1	0	1	0	2	0	1	0	2
CO4	2	2	0	0	0	0	2	0	0	1	0
CO5	2	0	0	0	1	0	0	2	1	0	2
CO6	0	2	1	0	0	0	3	1	1	0	2
CO7	2	0	0	0	0	0	2	0	0	0	0
CO8	1	0	0	0	1	2	2	1	1	0	2

### Mapping Strength

0. No mapping strength
1. Low
2. Medium
3. High

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
<b>MODULE I</b>				
1	Introduction to Research - Concept of research - Meaning and Definition.	PPT/Lecture	Video/Examples With the research work submitted.	CO1
2	Characteristics and features of research.	PPT/Lecture		CO1
3	Business Research and its application.	PPT/Lecture		CO1
4	Types of research	PPT/Lecture		CO1
5	Pure and Applied research Exploratory and Descriptive,	PPT/Lecture		CO1
6	Empirical and Analytical, Qualitative and Quantitative	PPT/Lecture		CO1
7	Research Process – Steps in Research Process	PPT/Lecture		CO2
8	Different types of data -Primary and Secondary Data	PPT/Lecture		CO2
9	Methods of data Collection	PPT/Lecture		CO2
10	Observation method , case study	PPT/Lecture		CO2
11	Interview schedule and questionnaire	PPT/Lecture	video	CO2
12	Census and Sampling methods	PPT/Lecture		CO2
13	Probability sampling – types, merits & demerits	PPT/Lecture		CO2

14	Non-probability sampling-types, merits & demerits	PPT/Lecture		CO2
15	Classification and Tabulation of Data	PPT/Lecture		CO2
<b>MODULE II</b>				
16	Introduction to Diagrammatic and Graphic Presentation of data	PPT/Lecture	video	CO3
17	Significance of diagrams and graphs	PPT/Lecture		CO3
18	Types of diagrams and importance	PPT/Lecture		CO3
19	Bar diagrams such as simple, sub-divided, multiple and percentage	PPT/Lecture		CO3
20	Pie diagram	PPT/Lecture		CO3
21	Graphs of frequency distributions	PPT/Lecture		CO3
22	Histogram	PPT/Lecture		CO3
23	frequency polygon	PPT/Lecture		CO3
24	Less than Ogive	PPT/Lecture		CO3
25	More than Ogive	PPT/Lecture		CO3
26	Limitations of Diagrams	PPT/Lecture	video	CO3
27	Limitations of Graphs	PPT/Lecture		CO3
28	Revision			
CIA-1				
<b>MODULE III</b>				
29	Correlation - Concept- meaning and definition	PPT/Lecture		CO4
30	Importance of correlation	PPT/Lecture		CO4
31	Correlation and its application	PPT/Lecture		CO4
32	Different Types of Correlation	PPT/Lecture	Quiz	CO4
33	Problem Solving	PPT/Lecture	Q & Ans Session	CO4
34	Different methods of Correlation	PPT/Lecture		CO4
35	Karl Pearson's Co-efficient of correlation	PPT/Lecture		CO4
36	Problem Solving	PPT/Lecture		CO4
37	Spearman's Rank correlation co-efficient	PPT/Lecture		CO4
38	Problem Solving	PPT/Lecture		CO4
39	Probable error	PPT/Lecture		CO4
40	Problem Solving	PPT/Lecture		CO4
41	Regression analysis – Concepts - meaning and definition-its uses	PPT/Lecture		CO5
42	Different types of regression	PPT/Lecture		CO5
43	Lines of Regression- Regression Equation under Algebraic method	PPT/Lecture		CO5
44	Standard error.	PPT/Lecture		CO5
<b>MODULE IV</b>				

45	Probability-Meaning-Definition-	PPT/Lecture	Finding the Real Research Problem	CO6
46	Problem solving	PPT/Lecture		CO6
47	Basic terms-concepts of probability	PPT/Lecture		CO6
48	Problem solving	PPT/Lecture		CO6
49	Approaches to assigning probability	PPT/Lecture		CO6
50	Problem solving	PPT/Lecture		CO6
51	Permutation- problems	PPT/Lecture		CO6
52	Problem solving	PPT/Lecture		CO6
53	Combination-problems	PPT/Lecture	Real life examples	CO6
54	Problem solving	PPT/Lecture		CO6
55	Problem solving	PPT/Lecture		CO6
56	Theorems of Probability Addition Theorem- problems	PPT/Lecture		CO6
57	Problem solving	PPT/Lecture		CO6
58	Multiplication theorem-problems	PPT/Lecture		CO6
59	Problem solving	PPT/Lecture		CO6
<b>CIA – II</b>				
<b>MODULE V</b>				
60	Report writing-Qualities of good report	PPT/Lecture	Format of Reports of leading corporates.	CO7
61	Integral part of report-	PPT/Lecture	Group discussion	CO7
62	Characteristics of a good report	PPT/Lecture		CO7
63	Contents of a report-Bibliography	PPT/Lecture		CO7
64	Revision			CO7
65	Report writing-Qualities of good report	PPT/Lecture		CO7
66	Integral part of report	PPT/Lecture		CO7
67	Characteristics of a good report	PPT/Lecture		CO7
68	Report writing-Qualities of good report	PPT/Lecture		CO7
69	Integral part of report-	PPT/Lecture		CO7
70	Characteristics of a good report	PPT/Lecture		CO7
71	Contents of a report-Bibliography	PPT/Lecture		CO7
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)	Course Outcome
1	10/1/2019	Collect a published report of a survey conducted by a magazine/ news paper	CO 7
2	24/1/2019	Assignment on sampling technique	CO 2

### GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	5/2/2019	Conducting a Seminar on Statistics in Real Life and talk with resource persons.	CO 1
2	26/2/2019	Motivating students <ul style="list-style-type: none"><li>to present paper in seminars and conferences by conducting research(for top learners) or/</li><li>students have to present a study in the class which they have conducted using research methodology.(for medium and slow learners)</li></ul>	CO1

### 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://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	BACHELOR OF COMMERCE	SEMESTER	2
COURSE CODE AND TITLE	15U2CRCOM05, INTERNATIONAL FINANCIAL REPORTING STANDARDS	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	Dr. Remya Ramachandran		

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	After the successful completion of the course the students are expected to understand various accounting Standards	PO1,PO2, PO6, PSO2, PSO3	U
CO 2	Understanding the procedure for First time adoption of IFRS by Companies	PO1, PSO2, PSO3	A
CO 3	Familiarise the students with the difference between IFRS and other standards	PO1, PO2, PSO1	U
CO 4	Create an idea about IASB, Conceptual Framework and need for international accounting standards in the Globalised era	PO1, PO2, PSO1, PSO2,PSO4	An
CO 5	Understanding Convergence and conversion to IFRS and recognition, Measurement, presentation, disclosure of even	PO1, PO2, PO3, PO4, PO5, PSO2, PSO3	U
CO 6	The position of IFRS in India and also the presentation and reporting of Financial Statements as per IFRS	PO1, PO2, PSO1	

CL\* Cognitive Level

R- Remember

U- Understand

A - Apply

An- Analyze

E- Evaluate

Cr- Create

### CO - PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2					3		2	3		
CO 2	1							2	3		
CO 3	1	2					1				
CO 4	2	1					2	2		2	
CO 5	2	1	3	2	1			2	2		
CO6	1	3					1				

### Mapping Strength

0. No Mapping strength
1. Low
2. Medium
3. High

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
<b>MODULE I</b>				
1	IASB regulatory and conceptual framework	PPT	video	CO 1
2	Impact of globalisation.	PPT/Lecture		CO 1
3	Role and structure of IASB	PPT/Lecture		CO 1
4	Comparison between IFRS, Indian GAAP and US GAAP-	PPT/Lecture	e-resource	CO 1
5	Scope and application of IASs/IFRSs	PPT/Lecture		CO 1
6	IFRSs progress towards global harmonization	PPT/Lecture		CO 1
7	Benefits and barriers of IASs and IASB	Lecture		CO 1
8	IFRS implementation in the emerging markets	Lecture		CO 1
9	Advantages and disadvantages of IASB	Lecture		CO 1
10	Conceptual framework	Lecture		CO 1
11	Accruals basis and going concern	PPT/Lecture		CO 1
12	Qualitative characteristics of financial statements	PPT/Lecture		CO 1
13	Elements of financial statements	PPT/Lecture		CO 1
14	Revision			
<b>MODULE II</b>				
15	First Time Adoption of IFRS	PPT/Lecture		CO 2
16	presentation of financial statements	Lecture		CO 2
17	Adoption process of IFRS with special reference to India	Lecture		CO 2
18	Industry need and requirements for IFRS professionals in India	Lecture		CO 2
19	The components of financial statements	Lecture		CO 2
20	Disclosing of items	PPT/Lecture		CO 2
21	Preparation of Statement of financial position	PPT/Lecture		CO 2
22	Current and non-current assets	PPT/Lecture		CO 2
23	Income statement- Ind AS.	PPT/Lecture		CO 2
24	REVISION	Lecture	QUIZ	CO 2
25	PRACTICAL PROBLEMS	Lecture		CO 2
CIA-1				
<b>MODULE III</b>				
26	Inventory-Recognize the cost of inventories	PPT/Lecture		CO 3
27	NRV-IASB requirements for valuing inventories and Methods of valuation-Revenue Recognition	PPT/Lecture		CO 3
28	Illustrations	Lecture		CO 3
29	Illustrations	Lecture	Quiz	CO 3
30	Illustrations	Lecture	Q & Ans Session	CO 4
31	Illustrations	Lecture		CO 4
32	Construction contracts-Contract Revenue and Contract Cost	PPT/Lecture		CO 4

33	Determine the stage of completion of construction contract	PPT/Lecture		CO 4
34	Measurement of outcome of the construction contract	PPT/Lecture		CO 4
35	Recognition of expected losses in construction contract	Lecture		CO 4
36	Extracts for construction contract in statement of comprehensive income and statement of financial position.	PPT/Lecture		CO 4
	37	Practical Problems	Lecture	CO 4
38	Practical Problems	Lecture		CO 4
39	Practical Problems	Lecture		CO 4
40	Practical Problems	Lecture		CO 4
41	Practical Problems	Lecture		CO 4
42	Practical Problems	Lecture		CO 4
<b>MODULE 1V</b>				
43	Property, Plant and equipment	Lecture		CO 4
44	Cost model and revaluation model	PPT/Lecture	Video	CO 4
45	Practical Problems	PPT/Lecture		CO 4
46	Government Grant	PPT/Lecture		CO 4
47	Accounting treatment of government grants through capital approach and income approach			
48	Illustrations			
49	Impairment of Asset	Lecture	Debate	CO 5
50	Identification, recognition and measurement criteria	PPT/Lecture		CO 5
51	Illustrations	PPT/Lecture		CO 5
52	Borrowing Cost-Recognition Criteria	PPT/Lecture		CO 5
53	Illustrations	PPT/Lecture		CO 5
54	Commencement and cessation of capitalization	PPT/Lecture		CO 5
55	Intangible Assets	PPT/Lecture		CO 5
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		
<b>MODULE V</b>				
59	Leasing	Lecture	Demo video	CO 5
60	Accounting procedures with simple examples	Lecture		CO 5
61	Accounting for operating leases and finance leases	Lecture	Group discussion	CO 5
62	Accounting treatment of lessors and their disclosures	Lecture		CO 5
63	Comparison of profit and loss and cash flow	PPT/Lecture		CO 5
64	Practical Problems	PPT/Lecture		CO 5
65	Practical Problems	PPT/Lecture		CO 5
66	Practical Problems			

67	Statement of Cash Flows	PPT/Lecture		CO 5
68	Practical Problems			
69	Benefits and drawbacks of statement of cash flow	PPT/Lecture		CO5
70	Practical Problems			
71	Practical Problems			
72	Revision			
<b>CIA II</b>				

### **INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	10/1/2019	Assignment on GAAP and Accounting standards	CO 1
2	28/1/2019	Practical problems	CO 4

### **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	10/2/2020	PREPARATION OF FINANCIAL STATEMENT OF ANY COMPANIES AND ANALYSIS OF FINANCIAL STATEMENTS	CO 5

### **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](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	BACHELOR OF COMMERCE	SEMESTER	2
COURSE CODE AND TITLE	15U2CRCOM06: CORPORATE REGULATIONS	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	JAMES V GEORGE		

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Know about the concept of company and shares.	PO1,PO2, PO3, PO6, PSO 1, PSO2, PSO3	C
CO 2	Know about the application of company law in India.	PO1, PO3, PO4, PSO2, PSO3,PSO5	A
CO 3	Understand the use of the memorandum of association and article of association in a company, they also learn from this course.	PO1, PO2, PO3,PO4,PSO1,PSO2, PSO5	A
CO 4	Use of various documents and forms in a company.	PO1, PO2, PO3,PSO1,PSO2,PSO5	An
CO 5	Understand the relationship between company and its stakeholders.	PO1, PO2, PO3, PO4, PO5, PSO2, PSO3	A
CO 6	Identify the legal compliances of the Company.	PO1, PO2, PO3,PSO1,PSO2,PSO5	S,E

CL\* Cognitive Level

R- Remember

U- Understand

A - Apply

An- Analyze

E- Evaluate

Cr- Create

### CO - PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	2	2	3	0	0	2	1	2	3	0	0
CO 2	2	0	2	2	0	0	0	2	2	0	3
CO 3	2	2	1	3	0	0	3	2	0	0	3
CO 4	3	3	2	0	0	0	2	2	0	0	2
CO 5	1	1	2	2	3	0	0	2	2	0	0
CO 6	3	2	2	0	0	0	1	2	0	0	2

### Mapping Strength

0. No Mapping strength
1. Low
2. Medium
3. High

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
<b>Module - I</b>				
	<b>Introductory session</b>	Lecture		CO 1
2.	<b>Indian companies act 2013 definitions</b>	Lecture		CO 1
3.	<b>Characteristics of a company</b>	Lecture		CO 1
4.	<b>Characteristics of a company</b>	Class discussion		CO 1
5.	<b>Lifting of corporate veil</b>	Class discussion		CO 1,CO2,CO 3
6.	<b>Types of companies including one person company</b>	Recitation oral questions	Movie Clips	CO 1
7.	<b>Types of companies including one person company</b>	Discussion groups conducted by selected student chairpersons		CO 1, CO2,CO3
8.	<b>Types of companies including one person company</b>	Use of slides, Lecture	Movie Clips	CO 1
9.	<b>Small company and producer company</b>	Use of slides, Lecture		CO 1
10.	<b>Association not for profit</b>	Use of slides, Lecture		CO 1, CO2,CO3
11.	<b>Illegal association</b>	Use of slides, Lecture		CO 1
12.	<b>Formation of company</b>	Use of slides, Lecture		
13.	<b>Promoters- their legal position</b>	Recitation oral questions		CO 2
14.	<b>Pre-incorporation contract</b>	Use of filmstrips		CO 2, CO 4,CO 5
15.	<b>Documents to be filed and provisional contracts; online registration of a company.</b>	Class discussion		CO 2
<b>Module - II</b>				
16.	<b>Memorandum of association</b>	Use of theater	Movie Clips	CO 2, CO 4,CO 5
17.	<b>Articles of association</b>	Lecture, Use of slides		CO 2



18.	<b>Doctrine of ultravires</b>	Lecture, Use of slides		CO 2
19.	<b>Doctrine of constructive notice and indoor management</b>	Lecture, Use of slides		CO 2, CO2,CO3
20.	<b>Prospectus-importance- contents</b>	Lecture, Use of slides		CO 2
21.	<b>CIA – I</b>	<b>2 Hr. Descriptive answers</b>		
22.	<b>Shelf, red herring prospectus</b>	Lecture, Use of slides		CO 1
23.	<b>Misstatement in prospectus</b>	Lecture, Use of slides		CO 1
24.	<b>GDR</b>	Lecture, Use of slides	Movie Clips	CO 1
25.	<b>Book building; issue, allotment and forfeiture of share</b>	Lecture, Use of slides		CO 1
26.	<b>Transmission of shares</b>	Lecture, Use of slides		CO 1,CO2,CO 3
27.	<b>Buyback and provisions regarding buyback</b>	Lecture, Use of slides		CO 1
28.	<b>Buyback and provisions regarding buyback</b>	Lecture, Use of slides	Movie Clips	CO 1, CO2,CO3
29.	<b>Issue of bonus shares</b>	Lecture, Use of slides		CO 1
30.	<b>Issue of bonus shares</b>	Lecture, Use of slides		CO 1
<b>Module -III</b>				
31.	<b>Management- directors</b>	Drama, role playing		CO 1, CO2,CO3
32.	<b>Women directors</b>	Drama, role playing	Movie Clips	CO 1
33.	<b>Independent director</b>	Drama, role playing		
34.	<b>Small shareholder's director; disqualifications, director identity number (din)</b>	Drama, role playing		CO 2
35.	<b>Appointment; legal positions</b>	Drama, role playing		CO 2, CO 4,CO 6
36.	<b>Powers and duties</b>	Lecture, Use of slides		CO 1

37.	<b>Removal of directors</b>	Lecture, Use of slides		CO 1 CO2,CO3
38.	<b>Key managerial personnel</b>	Lecture, Use of slides		CO 1 CO2,CO3
39.	<b>Managing director, manager; company secretary</b>	Lecture, Use of slides		CO 1 CO2,CO3
40.	<b>Company meetings</b>	Lecture, Use of slides	Movie Clips	CO 1,CO2,CO 3
41.	<b>Prerequisites</b>	Lecture, Use of slides		CO 1
42.	<b>General meeting and board meeting</b>	Lecture, Use of slides		CO 1, CO2,CO6
43.	<b>Convening and conduct of meetings</b>	Class projects		CO2,CO3
44.	<b>Postal ballot</b>	Class projects	Movie Clips	CO2,CO3
45.	<b>Meeting through video conferencing, e-voting</b>	Gaming and simulation		CO2,CO3
46.	<b>Meeting through video conferencing, e-voting</b>	Storytelling, Lecture		CO 1, CO2,CO3
47.	<b>Meeting through video conferencing, e-voting</b>	Storytelling, Lecture		CO2,CO3
<b>Module- IV</b>				
48.	<b>Books of accounts</b>	<i>Bulletin boards, School affiliations</i>		CO2,CO3
49.	<b>Registers</b>	Storytelling, Lecture		CO 1, CO2,CO3
50.	<b>Online filing of documents</b>	Storytelling, Lecture		CO2,CO3
51.	<b>Dividend provisions</b>	Lecture, Use of slides		CO2,CO3
52.	<b>Auditor's appointment</b>	Lecture, Use of slides		CO2,CO3
53.	<b>Rotation of auditors</b>	Lecture, Use of slides		CO2,CO3
54.	<b>Auditor's report</b>	Lecture, Use of slides		CO 1, CO2,CO3

55.	<b>NFRA and registered valuers secretarial audit</b>	Lecture, Use of slides		CO2,CO3
56.	<b>NFRA and registered valuers secretarial audit</b>	Lecture, Use of slides	Movie Clips	CO2,CO3
57.	<b>Concept and modes of winding up</b>	Lecture, Use of slides		CO2,CO3
58.	<b>Concept and modes of winding up</b>	Lecture, Use of slides		CO 1, CO2,CO3
59.	<b>Concept and modes of winding up</b>	Lecture, Use of slides		CO2,CO3
60.	<b>National company law tribunal (NCLT)</b>	Lecture, Use of slides		CO2,CO3
61.	<b>National company law tribunal (NCLT)</b>	Brainstorming, Lecture	Movie Clips	CO2,CO3
62.	<b>Special courts</b>	Brainstorming, Lecture		CO2,CO5, 6
63.	<b>Student activity</b>	<i>Crossword puzzles- Law</i>		
64.	<b>CIA II</b>	<b>2 HOURS</b>		
<b>Module- V</b>				
65.	<b>Depositories act 1996-- definitions</b>	Presentations by student panels from the class		
66.	<b>Depositories act 1996-- definitions</b>	<i>Law Vocabulary drills, Debate on current issues- Legal</i>		
67.	<b>Rights and obligations of depositories</b>	Brainstorming, Lecture		
68.	<b>NSDL and CDSL</b>	Brainstorming, Lecture		
69.	<b>Depository participants</b>	Brainstorming, Lecture		
70.	<b>Issuers and beneficial owners</b>	Brainstorming, Lecture		
71.	<b>Inquiry and inspections, penalty</b>	Brainstorming, Lecture		
72.	<b>Revision</b>	Q & A		

#### INDIVIDUAL ASSIGNMENTS- Details & Guidelines

	Date of completion	Topic of Assignment (Individual)	Course Outcome
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1	02/01/2019	Classification of Indian Companies	CO1,CO2,CO 3CO4,CO5
2	30/01/2019	NCLT	CO1,CO2,CO 3CO4,CO5

### **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 (FINANCE AND TAXATION) AIDED	SEMESTER	2
COURSE CODE AND TITLE	15U2COCOM2 <b>BUSINESS COMMUNICATION AND MANGEMENT INFORMATION SYSTEM</b>	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	<b>DR. JOSEPH GEORGE</b>		

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Analyze the methods of communication	PO1, PO2, PO6, PSO2, PSO3	An
CO 2	Practice to write formal and informal letters	PO1, PSO2, PSO3	A
CO 3	Practice to write business letters	PO1, PO2, PSO1	A
CO 4	Understanding the role and importance of information technology in communication	PO1, PO2, PSO1, PSO2, PSO4	U
CO 5	Understanding the working of management information system in business organisations	PO1, PO2, PO3, PO4, PO5, PSO2, PSO3	U

CL\* Cognitive Level

R- Remember

U- Understand

A. Apply

An- Analyze

E- Evaluate

Cr- Create

Mapping of COs with POs and PSOs

	PO1	PO2	PO3	PO4	PO5	PO6	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	1	1				2		1	1		
CO2	3							2	1		
CO3	3	1					3				
CO4	3	3					3	1		1	
CO5	1	1	1	1	1			1	1		

Mapping strength

0- No mapping strength

1-Low

2- Medium

3- High

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
<b>MODULE I</b>				
1	Communication – Need	PPT	Video	CO 1
2	Process	PPT/Lecture		CO 1
3	Types	PPT/Lecture	Video	CO 1
4	Oral Communication	PPT/Lecture	E-resource	CO 1
5	Written communication	PPT/Lecture		CO 1
6	Verbal communication	PPT/Lecture		CO 1
7	Nonverbal communication	Lecture		CO 1
8	Internal communication	Lecture		CO 1
9	External communication	Lecture		CO 1
10	Methods of non-verbal communication	Lecture	Video	CO 1
11	Body Language –Kinesics	PPT/Lecture		CO 1
12	Proxemics – Para Language	PPT/Lecture		CO 1
13	Channels	PPT/Lecture		CO 1
14	Barriers	PPT/Lecture	Discussion	CO 1
15	Principles of Effective Communication	PPT/Lecture		CO 1
<b>MODULE II</b>				
16	Job Application Letters	PPT/Lecture		CO 2
17	Resume	Lecture		CO 2
18	CV	Lecture		CO 2
19	Types of Reference and Recommendation Letters	Lecture		CO 2
20	Reference and Recommendation Letters	Lecture		CO 2
21	Reference and Recommendation Letters	PPT/Lecture		CO 2
22	Reference and Recommendation Letters	PPT/Lecture		CO 2
23	Reference and Recommendation Letters	PPT/Lecture		CO 2
24	Types of employment letter	PPT/Lecture		CO 2
25	Types of employment letter	Lecture		CO 2
26	Types of employment letter	Lecture		CO 2
27	Types of employment letter	Lecture		CO 2
28	Soft Skills	Lecture		CO 2
29	Revision			
30	CIA - I			
<b>MODULE III</b>				
31	Business Letters	PPT/Lecture		CO 3
32	Parts and Layout of Business Letters	PPT/Lecture		CO 3
33	Business Enquiry Letters	PPT/Lecture		CO 3
34	Business Enquiry Letters	Lecture		CO 3
35	Business Enquiry Letters	Lecture		CO 4
36	Offers and Quotation	PPT/Lecture		CO 4
37	Orders and Execution	PPT/Lecture		CO 4

38	Grievances and Redressals	PPT/Lecture		CO 4
39	Sales Letters	PPT/Lecture		CO 4
40	Sales Letters	Lecture		CO 4
41	Follow up Letters	PPT/Lecture		CO 4
42	Circular Letters	PPT/Lecture		CO 4
43	Status Enquiry	PPT/Lecture		CO 4
44	Collection Letters	PPT/Lecture		CO 4
45	Collection Letters	PPT/Lecture		CO 4
46	Collection Letters	PPT/Lecture		CO 4
47	Collection Letters	PPT/Lecture		CO 4
48	Preparation of Partnership Deed	PPT/Lecture		CO 4
49	Power of Attorney	PPT/Lecture		CO 4
50	Revision			
<b>MODULE IV</b>				
51	Impact of IT on Communication	PPT/Lecture		CO 5
52	Role of Computers	PPT/Lecture	Discussion	CO 5
53	Internet	Lecture	Debate	CO 5
54	Email	PPT/Lecture	Discussion	CO 5
55	Telephone	PPT/Lecture		CO 5
55	Voice Mail	PPT/Lecture		CO 5
56	SMS	PPT/Lecture		CO 5
57	Video Conferencing	PPT/Lecture	Real time examples	CO 5
58	Teleconferencing	PPT/Lecture		CO 5
59	IVRS	Lecture		CO 5
60	New modes of communication	Lecture	Discussion	CO 5
61	CIA - II			
<b>MODULE V</b>				
62	Introduction to Management Information System	Lecture		CO 5
63	Definition	PPT/Lecture		CO 5
64	Need	PPT/Lecture		CO 5
65	Benefits	PPT/Lecture		CO 5
66	Functions	PPT/Lecture		CO 5
67	Structure	PPT/Lecture		CO 5
68	Objectives	PPT/Lecture		CO 5
69	Characteristics	PPT/Lecture		CO 5
70	Role of MIS	PPT/Lecture		CO 5
71	Relationship between Decision Making and MIS	PPT/Lecture		CO 5
72	Revision			
73	Previous Question paper discussion			

### INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	4/1/2019	CV and Resume preparation	CO 2
2	28/1/2019	Preparation of offers and quotation	CO 4

### GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/ Presentation – Graded or Non-graded etc)	Course Outcome
1	2/2/2019	Preparation of partnership deed	CO 4

### 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
-