

SACRED HEART COLLEGE (AUTONOMOUS)

Department of Commerce (self)

BACHELOR OF COMMERCE

[COMPUTER APPLICATION]

Course plan

Academic Year 2018-19

Semester 2

Programme Outcome

	Programme Outcome
PO 1	Critical Thinking: 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	Effective Communication: 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	Effective Citizenship: 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	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.
PO5	Ethics: Recognise different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO 6	Global Perspective: Understand the economic, social and ecological connections that link the world's nations and people.

BACHELOR OF COMMERCE (COMPUTER APPLICATION)

PROGRAM SPECIFIC OUTCOMES	
PSO 1	Fulfil the manpower requirements in various commerce subjects catering to the needs of trade, industry and commerce.
PSO 2	Demonstrate ethical values, capacity for sustainable team work and professional communication and leadership skills.
PSO 3	Practice entrepreneurship and sustain their ventures through environmentally friendly practices.
PSO 4	Assimilate the knowledge, skills and attitudes required for the formation of a responsible citizenry.
PSO 5	Understand their prospects of employability or for higher education from a global perspective.
PSO-6	Equipping students for creating websites, automate office activities, computerized accounting process and creating database.

Course Structure

Course Code	Title Of The Course	No. Hrs./Week	Credits	Total Hrs./Sem
15U2CCENG3	CRITICAL THINKING, ACADEMIC WRITING AND PRESENTATION SKILLS	5	4	90
15U2CCHIN2C/ 15U2CCFRN2C/ 15U2CCMAL2C	POETRY, COMMUNICATIVE HINDI AND TRANSLATION /- FRENCH FOR BUSINESS COMMUNICATION II /- GADHYAM RACHANAYUM,PRAYOGAVUM	4	4	72
15U2RCOM4	QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH	4	3	72

15U2PCOM1	INTERNATIONAL FINANCIAL REPORTING STANDARDS (COMPLEMENTARY)	4	4	72
15U2RCOM5	CORPORATE REGULATIONS	4	3	72
15U2COCOM2	BUSINESS COMMUNICATION AND MANAGEMENT INFORMATION SYSTEM	4	4	72

COURSE PLAN (COURSE 1)

Course- 1
SACRED HEART COLLEGE (Autonomous)
Department of English

COURSE PLAN

PROGRAMME	B. Com	SEMESTER	2
COURSE CODE AND TITLE	15U2CCENG3: CRITICAL THINKING, ACADEMIC WRITING AND PRESENTATION	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	Minna Andrews		

Course Outcomes

CO1: 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.

CO2: Develops appropriate and impressive writing styles for various contexts.

CO3: Write and correct structural imperfections and edit what they have written.

CO4: Develops capacity for making academic presentations effectively and impressively.

Course Plan

Session	Topic	Method	Course Outcome	Remarks/ Reference
1	Introduction to Critical Thinking	Lecture	CO 1	
2	Reasoning and Arguments	Discussion	CO1	

3		Deductive and Inductive Arguments	Lecture	CO1	
4		Fallacies	Lecture	CO1	
5		Inferential Comprehension	Reading Exercises	CO1	
6		Critical Thinking and Academic Writing	Lecture	CO1	
7		Critical Thinking and Academic Writing	Exercises	CO1	
8		Writing Models	Introductory Lecture	CO2	
9		Writing Letters	General Principles	CO2	
10		Writing a Letter to the Editor	Exercise - 1	CO2	
11		Letter to the Editor	Discussion on the Samples done	CO2	
12		Resume	General Guidelines	CO2	
13		Resume Writing	Writing Exercise	CO2	
14		Resume Writing	Discussion on the samples	CO2	
15		Covering Letter	General Introduction and Writing Exercise	CO2	
16		Covering Letter	Discussion on the samples	CO2	
17		Emails	General Instructions and Writing Exercise	CO2	
18		Emails	Discussion on the Samples	CO2	
19		Interview Skills	Discussion on the general principles	CO2	
20		Group Discussion	Practical sessions and Evaluation	CO2	
21		Accuracy in Academic writing	Lecture	CO3	
22		Articles and Determiners	Lecture and discussion	CO3	
23		Nouns and Pronouns	Lecture	CO3	
24		Subject-verb agreement	Lecture and discussion	CO3	
25		Phrasal verbs	Lecture	CO3	
26		Modals	Lecture	CO3	
27		Tenses	Lecture and demonstration	CO3	
28		Conditional clauses	General Instructions and Writing Exercise	CO3	

29		Relative Pronouns	Lecture and demonstration	CO3	
30		Passive Voices	Lecture and illustration	CO3	
31		Conjunctions	Lecture	CO3	
32		Embedded questions	Demonstration	CO3	
33		Punctuations and Abbreviations	General Instructions and Writing Exercise	CO3	
34		Soft skills for academic presentations	Presentation and lecture	CO4	
35		Effective communication skills	Lecture	CO4	
36		How to structure presentation	Lecture and Demonstration	CO4	
37		Flip Charts, OHP, Power point presentation	Demonstration	CO4	
38		Clarity and brevity in presentation	Lecture	CO4	
39		Interaction and persuasion	Lecture	CO4	
40		Interview skills	Face to face interaction, demonstration	CO4	
41		Group Discussion	Demonstration and Lecture	CO4	
42		Group Discussion	Demonstration and Lecture	CO4	
43		Revision	Discussion and revising the topics	CO4	

Assignment

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Couse Outcome
1		Draft a Resume for applying for the career you wish to choose	CO 2

Reference

Marilyn Anderson, Pramod K Nayar and Madhucchandra Sen. Critical Thinking, Academic Writing and Presentation Skills. Pearson Education and Mahatma Gandhi University

COURSE PLAN

PROGRAMME	ADDITIONAL LANGUAGE – HINDI	SEMESTER	2
COURSE CODE AND TITLE	U2CCHIN2C- POETRY, COMMUNICATIVE HINDI AND TRANSLATION	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	Dr.Tom Vargheese		

COURSE OBJECTIVES

To familiarize some of the eminent poets and their poems in Hindi Literature and thereby inculcate socio-cultural values.

Also to develop conversational skill and the art of translation.

Prescribed Texts

- 1.SAHITYA DARPAN - Co-Publication of M.G.University.
- 2.RACHANA KA SACH -Co-Publication of M.G.University

Lessons to be studied

SAHITYA DARPAN

1. Akaal Aur Uske Baad
2. Mahavriksha Ke Neeche
3. Utsarg
4. Vah to Acha Hua
- 5 .Darjee
- 6 .Shok Geet
7. Stree Mere Bheetar

RACHANA KA SACH

1. Samvad
2. Shabd Sangrah
3. Anuvad

COURSE OUTCOMES:

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Understand the various streams and trends of Hindi Poetry		U, An
CO 2	Understand the relevant Socio – Cultural issues and develop		U, An

	aesthetic vision.		
CO 3	Understanding Poetry enlightens the hearts of students.		U
CO 4	Understand the importance of correspondence and communication in the fields of administration, media and business		U, An, A
CO 5	Understand Functional Hindi and develop writing skills through conversations.		U, A
CO 6	Understand translation as a linguistic, communicative and cultural activity.		U,A

CL* Cognitive Level

Sessions	Date	Topic	Learning Resources	Course Outcomes
MODULE I				
1		Introductory Session-		CO 2
2		Akaal Aur Uske Baad	Oral/descriptive	CO 1
3			Oral/descriptive	CO 3
4			Reading/writing/Presentation	CO 2
5			Reference/Library	CO 3
6			Discussion	CO 2
7		Samvad Ke Kuch Namoono	Oral/descriptive	CO 5
8			Oral/descriptive	CO 5
9		Shabd Sangrah	Reading/writing/Presentation	CO 4
10			Reference/Library	CO 5
11			Discussion	CO 4
12		Samvaad Ke Kuch Namoono	Oral/descriptive	CO 4
13		Shabd Sangrah	Oral/descriptive	CO 5
14			Reading/writing/Presentation	CO 4
15			Reference/Library	CO 4
16			Discussion	CO 5

17		Mahavriksha Ke Neeche	Oral/descriptive	CO 1
18			Oral/descriptive	CO 1
19			Reading/writing/Presentation	CO 2
20			Reference/Library	CO 2
21		CIA – I	1 hr; Descriptive answers only	
MODULE II				
22		Utsarg	Oral/descriptive	CO 3
23			Oral/descriptive	CO 2
24			Reading/writing/Presentation	CO 1
25			Reference/Library	CO 3
26			Discussion	CO 3
27		Samvaad Ke Kuch Namoono	Oral/descriptive	CO 5
28		Shabd Sangrah	Oral/descriptive	CO 4
29			Reading/writing/Presentation	CO 5
30			Reference/Library	CO 4
31			Discussion	CO 5
32		Vah to Acha Hua	Oral/descriptive	CO 1
33			Oral/descriptive	CO 2
34			Reading/writing/Presentation	CO 3
35			Reference/Library	CO 3
36			Discussion	CO 2
37		Samvaad Ke Kuch Namoono	Oral/descriptive	CO 4
38		Shabd Sangrah	Oral/descriptive	CO 5
39			Reading/writing/Presentation	CO 5
40			Reference/Library	CO 5
41			Discussion	CO 4

42		Darjee	Oral/descriptive	CO 1
43			Oral/descriptive	CO 2
44		Shokgeet	Reading/writing/Presentation	CO 3
45			Reference/Library	CO 1
46			Discussion	CO 2
47		Translation – Introduction	Oral/descriptive	CO 6, CO 4
48		Theory	Oral/descriptive	CO 6
49			Oral/descriptive	CO 6
50		Practice/Exercise	Reading/writing/Presentation	CO 6
51		Translation From English to Hindi	Reading/writing/Presentation	CO 4
52		Translation From English to Hindi	Reading/writing/Presentation	CO 6
53		Translation From English to Hindi	Reading/writing/Presentation	CO 6
54			Reading/writing/Presentation	CO 6
MODULE III				
55		Stree Mere Bheetar	Oral/descriptive	CO 1
56			Oral/descriptive	CO 1
57			Reading/writing/Presentation	CO 2
58			Reference/Library	CO 3
59			Discussion	CO 3
60		Translation From Hindi to English	Reading/writing/Presentation	CO 6
61		Translation From Hindi to English	Reading/writing/Presentation	CO 6
62		CIA II	2 HOURS	
63		Translation From Hindi to English	Reading/writing/Presentation	CO 6

64		Translation From Hindi to English	Reading/writing/Presentation	CO 6
65		REVISION		
66		REVISION		
67		Discussion on the CIA II		
68		SEMINAR	Paper presentation	CO 3
69		SEMINAR	Paper presentation	CO 2
70		SEMINAR	Paper presentation	CO 4
71		SEMINAR	Paper presentation	CO 5
72		Evaluation of the Course		

ASSIGNMENTS

	Date of submission/completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Marks	Course Outcomes
1	Assignment(December)	Writing based on text book and reference- individual	5	CO 5
2	Seminar(January-February)	Oral- paper presentation based on text book and reference - individual	5	CO 1

Additional Reading List

1. Kavita Tara – Dr.Badrinath Tiwari,Rajkamal Prakashan ,New Delhi
2. Bhasha vigyanEvam Hindi Bhasha – Dr. Pandit Banne,Jawahar Pustakalaya ,Uttarpradesh.

Course- 2

SACRED HEART COLLEGE(AUTONOMOUS), THEVARA
DEPARTMENT OF COMMERCE
COURSE PLAN

ACADEMIC YEAR 2018-2019								
PROGRAM ME	B. Com					SEMESTER	2	
COURSE CODE AND TITLE	15U2CCFRN2C- FRENCH FOR BUSINESS COMMUNICATION II					CREDIT	4	
HOURS/SEM	72Hrs							
FACULTY NAME	Riya							
COURSE OUTCOMES (COs)								
1	Understand the basic concepts of French language including grammar, vocabulary and sentence structure.							
2	Understand the basic communication skills necessary for living in France and French speaking countries.							
3	Describe oneself and ones surroundings using a repertory of words and expressions in a simple and structured grammatical manner.							
4	Develop business communication skills							
5	Express an issue of concern including topics like environmental, social or health issues, enumerate its causes and consequences and suggest solutions							
6	Understand the mannerisms, culture and tradition of France and Francophone countries and compare it to one's own country and develop co-cultural feeling							
7	Understand and appreciate the history of France and Francophone countries and compare it to one's own country							
8	Understand the special features of France including gastronomy, social institutions, policis, the present French scenario and compare it to one's own country							
MODULE I								
Sl.N o	Sessi on	Topic	Method of Teaching	Value Addition s	CO	PO/P SO	Cogniti ve Leve(C L)	Knowle dge Categor y (KC)
	1-Jan	Revising	role play, games.	A	french basic	1,2,3	U	F

		French Basics	pplying to	comctn				
	2	L'heure officielle/courante	chalk n talk	Introducing oneself	1,2,3		U	F
	3	demonstrative adjectifs, preposition	roleplay		1,2,3,4		Ap	C
	4	preposition	role play		1,2,3,4,5		Ap	C
	5	showing the way	chalk n talk		1,2,3,4,5		Ap	C
	6	French culture-moving around in France	Discussion, ICT		5,6,7,8		U	F
MODULE II								
	7	Narrate a day	role play		2,3		Ap	C
	8	talk about one's plans	chalk n talk, game		2,3,4,5		Ap	C
	9	french meals	reading comprehension, listening		5,6,7,8		U	F
	10	making an ad	chalk n talk, roleplay		4		Ap	C
	11	French culture	discussion		5,6,7,8		U	F
MODULE-III								
	17	Ordering food	oral, description		4,5		Ap	C
	18	buying stuffs	role play		5,6,7,8		Ap	C
	19	describing an apartment	role play		3,5		Ap	C
	20	citing a problem with	chalk n talk/roleplay		2,3,5,		Ap	C

		an order			6			
	21	making a reservation	discussion		5,6,7,8		U	F
	22							

MODULE-V

	28	Revision						

ASSIGNMENTS AND SEMINARS

SI No	Module	Topic	Nature of Assignment	Alignment with POs, PSOs and COs
	1	Making an ad , Preparing a french dish step by step	project	CO 3,4

	2	roleplays on various situations pertaining to daily life	seminar	
TEXTBOOKS AND REFERENCES				
	Francais.com			
	LE POINT DU FLE			
	TV5 MONDE.ORG			

COURSE -3

PROGRAMME	BACHELOR OF COMMERCE	SEMESTER	2
COURSE CODE AND TITLE	15U2RCOM4, QUANTITATIVE TECHNIQUES FOR BUSINESS RESEARCH	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	ATHIRA V T		

	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

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
MODULE I				
1	Introduction to Research - Concept of research -	PPT/Lecture	Video/Examples With the	CO1

	Meaning and Definition.		research work submitted.	
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
MODULE II				
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				
MODULE III				
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
MODULE IV				
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
CIA – II				
MODULE V				
60	Report writing-Qualities of good report	PPT/Lecture	Format of Reports of leading	CO7

			corporates.	
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)	Couse 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)	Couse 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"> 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) 	CO1

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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

COURSE-4

PROGRAMME	BACHELOR OF COMPUTER APPLICATIONS	SEMESTER	2
COURSE CODE AND TITLE	15U2CPCOM1, INTERNATIONAL FINANCIAL REPORTING STANDARDS (COMPLEMENTARY)	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	JOHNSON JOHN		

	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
	The position of IFRS in India and also the presentation and reporting of Financial Statements as per IFRS	PO1, PO2, PSO1	A

CL* Cognitive Level

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
MODULE I				
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			
MODULE II				
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				
MODULE III				
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
MODULE 1V				
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		
MODULE V				
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			
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)	Couse Outcome
1	10/1/2020	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)	Couse 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=crome.0.0i433i457j0i433i5j0j69i61.2220j0j7&sourceid=chrome&ie=UTF-8

COURSE PLAN

COURSE-5

PROGRAMME	BACHELOR OF COMPUTER APPLICATIONS	SEMESTER	2
COURSE CODE AND TITLE	15U2CRCOM5, CORPORATE REGULATIONS	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	K T PETER		

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Know about the concept of company and shares.	PSO4	U
CO 2	Know about the application of company law in India.	PSO4	A
CO 3	Understand the use of the memorandum of association and article of association in a company, they also learn from this course.	PSO1	U
CO 4	Use of various documents and forms in a company.	PSO4	An
CO 5	Understand the relationship between company and its stakeholders.	PSO1, PSO4	A
CO 6	Identify the legal compliances of the Company.	PSO4	An

CL* Cognitive Level

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
MODULE I				
1	Introduction – Definitions- of a company	PPT	video	CO 1
2	Characteristics of a company	PPT/Lecture		CO 1
3	lifting of corporate veil	PPT/Lecture		CO 1
4	types of companies including one person company,	PPT/Lecture	e-resource	CO 1
5	small company and producer company	PPT/Lecture		CO 1
6	association not for profit-illegal association	PPT/Lecture		CO 1
7	Formation of company	Lecture	e-resource	CO 1
8	promoters, their legal position,	Lecture		CO 1
9	pre-incorporation contract- stages	Lecture		CO 1
10	-Do-	Lecture		CO 1
11	documents to be filed and provisional contracts;	PPT/Lecture		CO 1
12	-Do-	PPT/Lecture		CO 1
13	online registration of a company.	PPT/Lecture		CO 1
14	Revision			
15	Revision			
MODULE II				
16	Documents –Memorandum of association,	PPT/Lecture		CO 2

17	articles of association	Lecture		CO 2
18	Doctrine of Ultravires	Lecture		CO 2
19	doctrine of constructive notice and indoor management	Lecture		CO 2
20	prospectus-Importance-	Lecture		CO 2
21	Contents-shelf	PPT/Lecture		CO 2
22	red herring prospectus	PPT/Lecture		CO 2
23	misstatement in prospectus	PPT/Lecture		CO 2
24	GDR-book building-issue	PPT/Lecture		CO 2
25	GDR-book building-issue	Lecture		CO 2
26	forfeiture of share,	Lecture		CO 2
27	transmission of shares,	Lecture		CO 2
28	buyback and provisions regarding buyback-issue of bonus shares.	Lecture		CO 2
29	Revision	Lecture		CO 2
30	CIA-1			
MODULE III				
31	Management- Directors	PPT/Lecture		CO 3
32	women directors	PPT/Lecture		CO 3
33	independent director	PPT/Lecture		CO 3
34	small shareholder's director- disqualifications	Lecture		CO 3
35	director identity number (DIN)- appointment-	Lecture		CO 3
36	legal positions, powers and duties-removal of directors	PPT/Lecture		CO 3
37	-Do-	PPT/Lecture		CO 3
38	key managerial personnel	PPT/Lecture		CO 3
39	managing director	PPT/Lecture		CO 3
40	manager-company secretary	Lecture		CO 3
41	company meetings- prerequisites	PPT/Lecture		CO 3
42	general meeting and board meeting	PPT/Lecture		CO 3
43	-Do-	PPT/Lecture		CO 3
44	convening and conduct of meetings	PPT/Lecture		CO 3
45	-Do-	PPT/Lecture		CO 3
46	postal ballot	PPT/Lecture		CO 3
47	meeting through video conferencing	PPT/Lecture		CO 3
48	e-voting.	PPT/Lecture		CO 3
49	Revision	PPT/Lecture		CO 3
50	Revision			
MODULE-IV				
51	Miscellaneous Provisions- Books of accounts	Lecture	Debate	CO 4
52	registers-online filing of documents	PPT/Lecture		CO 4
53	dividend provisions	PPT/Lecture		CO 4
54	auditor's appointment	PPT/Lecture		CO 4
55	rotation of auditors	PPT/Lecture		CO 4
56	auditor's report	PPT/Lecture		CO 4

57	NFRA and Registered Valuers	PPT/Lecture		CO 4
58	-Do-	PPT/Lecture		CO 4
59	secretarial audit	PPT/Lecture		CO 4
60	concept and modes of winding up-	PPT/Lecture		CO 4
61	-Do-	PPT/Lecture		CO 4
62	national company law tribunal (NCLT)- special courts.	PPT/Lecture		CO 4
63	-Do-	PPT/Lecture		CO 4
64	Revision			
65	Revision			
MODULE-V				
66	Depositories Act 1996— Definitions	Lecture		CO 5
67	rights and obligations of depositories-	Lecture		CO 5
68	NSDL and CDSL –	Lecture		CO 5
69	Depository participants- issuers and beneficial owners-	Lecture		CO 5
70	CIA-II			
71	inquiry and inspections, penalty	Lecture		CO 5
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)	Couse Outcome
1	3/1/2019	Company meetings- Importance	CO 3
2	27/1/2019	Issue of Shares	CO 2

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Couse Outcome
1	2/2/2019	NSDL and CDSL	CO 5

References

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

COURSE PLAN

COURSE-6

PROGRAMME	BACHELOR OF COMPUTER APPLICATIONS	SEMESTER	2
COURSE CODE AND TITLE	15U2COCOM2 BUSINESS COMMUNICATION & MANGEMENT INFORMATION SYSTEM	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	ARYA SURESH		

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Analyse 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

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
MODULE I				
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		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		
15	Principles of Effective Communication	PPT/Lecture		
MODULE II				
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	I CIA			
MODULE III				
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	Quiz	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			
MODULE IV				
51	Impact of IT on Communication	PPT/Lecture		
52	Role of Computers	PPT/Lecture		

53	Internet	Lecture	Debate	CO 5
54	Email	PPT/Lecture		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		CO 5
58	Teleconferencing	PPT/Lecture		CO 5
59	IVRS	Lecture		CO 5
60	New modes of communication	Lecture		CO 5
MODULE V				
61	Introduction to Management Information System	Lecture		CO 5
62	Definition	PPT/Lecture		CO 5
63	Need	PPT/Lecture		CO 5
64	Benefits	PPT/Lecture		CO 5
65	Functions	PPT/Lecture		CO 5
66	Structure	PPT/Lecture		CO 5
67	Objectives	PPT/Lecture		CO 5
68	Characteristics	PPT/Lecture		CO 5
69	Role of MIS	PPT/Lecture		CO 5
70	Relationship between Decision Making and MIS	PPT/Lecture		CO 5
71	Revision			
72	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)	Couse Outcome
1	4/1/2019	CV and Resume preparation	CO 2
2	28/1/2019	Preparation of offers and quotation	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)	Couse 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