



Punjab Association's
ANNA ADARSH COLLEGE FOR WOMEN
(Affiliated to University of Madras)
ANNA NAGAR, CHENNAI 600040

CRITERION 1

***1.1.1 Curriculum Planning
and Implementation***

LESSON PLAN

CORPORATE SECRETARYSHIP

ANNA ADARSH COLLEGE FOR WOMEN

DEPARTMENT OF CORPORATE SECRETARYSHIP- SHIFT I

LESSON PLAN FOR THE ACADEMIC YEAR

2021-2022

ODD SEMESTER

Leji Aleyamma George

Dr. LEJI ALEYAMMA GEORGE
ASSOCIATE PROFESSOR AND HEAD
DEPARTMENT OF CORPORATE SECRETARYSHIP
ANNA ADARSH COLLEGE FOR WOMEN
CHENNAI-600 040.

R. Shanthi

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Name of the Staff : Dr. P RADHIKA

Name of the Subject : Labour and Industrial Laws

Total Hours : 45 Hours

Subject Code : KCS1J

Year / Semester : I M Com CS/ I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Workmen's Compensation Act, 1923.	10	Lecture Method JIGSAN Concepts discussed Case Laws explained.	NIL
III	Employees' State Insurance Act, 1948	10	Lecture Method Case Laws Revision	NIL
V	Factories Act, 1948 Revision Internal Test Model Examination	15	Seminar Assignment Lecture Method Interactive session.	NIL
		6		
		3		
		1		
		45		

Name of the Subject : Advanced Cost & Management Accounting

Total Hours : 45 Hours

Subject Code : KCS3G

Year / Semester : II M Com CS / III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction – Objectives – Cost concepts and cost classification – Nature and scope, tools and techniques of Management Accounting – Difference between Cost, Financial and Management Accounting.	15	Assignment, Seminar, Lecture Method.	NIL
II	Job and Batch Costing, Operating Costing, Contract Costing, Treatment of by-products and joint-products	10	PPT Working out Exercise problems Online	Sahab Academy Videc on Contract Costing
III	Marginal Costing and Break Even Analysis, Break Even Charts, Profit Volume Graph, Practical applications of P/V ratio. Internal Test Model Examination	15	Seminar Working out exercise problems Online.	www.youtube.com/user/kausetwise
		3		
		2		
		45		

Name of the Subject : Income Tax Law and Practice I

Total Hours : 90(45+45)hours

Subject Code : CYA5C

Year / Semester : IIIA & B / V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Basic Concepts, Residential Status, Incidence of Tax and Basis of charge. Exempted Incomes.	(10+10)	Online Teaching PPT & Seminar & Assignment. Provisions explained.	Tax Mann Classes
III	Income from House Property	(10+10)	Online Teaching PPT & Provisions explained	Video on Lightening accounting knowledge. Dr.E.Saravann
IV	Profit and Gains of Business and Profession.	(10+10)	PPT Provisions explained and Online Teaching Exercise Problems worked out	Sahab Academy
V	Administration of Income Tax Act Internal Test Model Examination	(10+10) (3+3) (2+2) (45+45)	Assignment Online Teaching	NIL

P. Radhika

R. Hanthi

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Name of the Staff: Dr. LEJI ALEYAMMA GEORGE

Name of the Subject: Entrepreneurial Development

Total Hours: 90 (A+ B)

Subject Code: CYE5A

Year/Semester: III B.Com CS A & B/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Classification of Entrepreneurs, Factors Influencing Entrepreneurship, Functions Of Entrepreneur	(15+15)	The definition of an entrepreneur is first instilled in the minds of the students. The various types of entrepreneurs and their classification are listed out and explained using PPT. All the factors and functions of entrepreneurship are clearly explained. Assignments in the A, B, C pattern is given. Class tests will be conducted.	https://visionarybusinessperson.com https://www.researchgate.net
III	Project Management: Business Idea Generation Techniques, Identification Of Business Opportunities, Feasibility Study, Marketing, Finance, Technology & Legal Formalities, Preparation Of Project Report, Tools & Appraisal	(15+15)	All the techniques for generation of ideas to become an entrepreneur is inculcated in the students. They are taught with life experiences of successful entrepreneurs. The various steps and stages involved in identifying business opportunities, conducting feasibility study on branches of finance, marketing, Technology, legal formalities are well analysed and explained to the students. Every student is made to prepare a project appraisal report and explain it in the class. Assignments will be given and test will be conducted.	www.http://wazoku.com
V	Economic Development & Entrepreneurial Growth	(15+15)	The role of entrepreneurs in economic well-being of the country is first analysed with the students in an interactive session. Tests, assignments, PPT, group discussions, quiz will be conducted to motivate and improve their life skills and leadership abilities.	www.goodfellowspublichers.com

Name of the Subject Value Education
Subject Code: VAE5Q

Total Hours: 30 (15+ 15)
Year/Semester: III B.Com CS A & B/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Environmental and ecological balance-interdependence of all beings, living and non living, binding of man and nature, environment conservation and enrichment	7+7	The importance of the environment for survival of all living and non-living things were explained. The role of the government and agencies to ensure protection to nature was taught. The role each citizen of the world needs to do to live a healthy life was well projected. In A,B,C pattern questions were given as assignments. Videos were also shown on conservation of the environment	pubmed.ncbi.nlm.nih.gov
V	Social evils, corruption, cybercrime, terrorism, alcoholism, drug addiction, dowry, domestic violence, untouchability, atrocities among women, how to tackle them	8+8	Ethical and moral values are instilled in the students. Importance was given to their holistic development. All measures a woman should take in order to protect oneself and the society was clearly imbibed in the students In A,B,C pattern questions were given as assignments. Videos were also shown on conservation of the environment	cybercrime.gov.in login

Name of the Subject: Goods & Services Tax and Customs Law

Total Hours: 45

Subject Code: KCS3H

Year/Semester: II M.Com CS /III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	Levy and collection of CGST & IGST – Composition levy - Input Tax Credit – Eligibility and conditions – Registration – Persons liable for registration – Compulsory registration – Procedure for registration Amendment of registration Cancellation of registration.- Tax invoice, Credit and Debit Notes	20	All the definitions relating to levy and collection of taxes are explained and students are made to repeat it. Registration formalities are taught in detail and quiz is held to know if the student has understood the concepts correctly.	https://taxguru.in
III	Accounts and Records – E Way Bill - Payment of Tax, interest, penalty – Electronic cash ledger-Electronic credit ledger – Electronic Liability Register – Returns – Furnishing details of outward supplies – Furnishing details of inward supplies Furnishing of returns. (Section 39 of CGST Act)	10	Electronically how to maintain accounts and records of companies is taught. The various registers that are used namely cash ledger, liability register are explained in detail. A model of the same is shown to the students. The maintenance of inward and outward supply is taught in detail with practical exposure by officials from GST department. Guest lectures are held to get a working knowledge of E WAY bill, and how returns have to be legally furnished. Assignments are given.	https://cleartax.in

IV	Job work – Procedure u/s 143 of CGST Act – input tax credit on job work (Section 19 of CGST Act) – Assessment - Self Assessment – Provisional Assessment – Scrutiny of returns – Summary assessment – Audit of accounts - Audit by tax authorities – Special Audit – Inspection – Search – Seizure and Arrest – offences and Penalties	10	The procedures to be followed for job work under CGST Act are well explained. The various modes of assessment are well defined. The importance of input tax credit in job work is clearly explained. How accounts are scrutinized and the different ways in which auditing is done are made clear to the students by the GST officials. The impact of inspection, search and seizure and arrest are explained along with the penalty for offences committed. Assignments are given and quiz is organized to gain more knowledge of the topic.	https://cleartax.in
		5	Regular tests are conducted. Assignments are given in the form of Section A, B, C model. Seminars and quiz are conducted wherein all the students participate. PPT presentations are encouraged	

Name of the Subject: Labour and Industrial Law

Total Hours: 45

Subject Code: KCS1J

Year /Semester : I M.Com CS/I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	Industrial Disputes Act 1947	20	The Industrial Disputes Act of 1947 is well explained by first giving the students an outline of the terms and definition used in the Act. The term dispute is explained with the help of stories and company conflicts. Using case laws the disputes that arise in industries are explained. The strikes, lockouts and retrenchment which have taken place in leading companies are highlighted. Thereafter the various provisions relating to disputes are explained. Assignments are done by the students wherein questions are given as per question paper model. The students are divided into groups and they do PPT presentation of the same.	https://labour.gov.in

V	Employees Provident Fund and Miscellaneous Provisions Act 1952	10	<p>The importance of provident fund and how it is created by the employers for their employees is first explained. The role of the government in the creation of provident fund is also highlighted to the students. The various P.F. schemes are also taught and the stringent legal action taken on the company for not following the norms and conditions is also made clear.</p>	<p>https://www.epfindia.gov.in</p>
IV	Payment of Gratuity Act 1972	10 5	<p>Quiz is held to make the students confident of the P.F. schemes and the penalties the Co. is liable to incur for any offences. The reason why gratuity is paid by the employer to the employee is first explained. The payment and forfeiture of gratuity, its nomination, and how to determine the gratuity to be paid along with what measures have to be taken for recovery of the amount are explained with the help of particulars of employees of leading corporate. The VRS facilities provided, super annuation and pension provisions are all explained with the help of PPT.</p> <p>Tests are conducted at the end of each chapter. Assignments are given, group discussions are held on various case laws, seminars are done by the student wherein every student does a part of the chapter which helps boost their confidence as well as gain knowledge of the subject.</p>	<p>https://www.indiacode.nic.in</p>

Name of the Staff : Dr. L. UMA MAGESWARI

Name of the Subject : Securities laws and Market Operations

Total Hours : (90+15) Hours

Subject Code : CYA5B

Year / Semester : III B Com CSA&B / V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TO ADOPT
I	Introduction Salient features of SEBI Act 1992 & Securities Contract Regulation Act - SEBI Guidelines relating to the functioning of the New Issue Market - SEBI Guidelines for Disclosure and Investor Protection	15	Lecture, Giving Notes, class test, giving important questions.	NIL
II	Stock Market Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers.	20	Power point presentation, Lecture, test, questions.	NIL
III	Stock Exchanges Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - classification and listing of securities.	20	Assignment, Lecture, test giving notes and important questions.	NIL
IV	Trading Pattern in OTCEI and NSE Meaning, Significance and Functions, Procedure of Listing and Trading on OTC; NSE-Functioning and Trading Pattern in NSE-Capital Market Segment; Security Market Indicators - Need and Importance; BSE Sensex, NSE, NIFTY and other Index Numbers	15+15	Discussions about trading, Lecture, giving notes, test and important questions.	NIL
V	Demat Trading & Mutual Funds Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services. Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.	20	Seminar, notes, Lecture, test, giving important questions.	NIL

Name of the Subject : Practical Banking

Total Hours : 90 Hours

Subject Code : KCS3E

Year / Semester : II M Com CS / III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Banking Regulation Act 1949 - Definition of Banking - Licensing of Banking Companies - Management of Banking companies - Nature of Central Bank - Organization and Management of Central Bank - Functions of central Bank.	20	Lecture, Giving Notes, test, giving important questions.	NIL
II	Commercial Banks - Services rendered by banks - definition of a customer - General relationship between a banker and a customer - Type of Bank accounts - Fixed Deposit account - Recurring Deposit or Cumulative Deposit - Opening of Current account and savings account - Facility of Nomination - Legal status of Nominee - Closing of Bank account.	20	Lecture, Discussion, Notes, test, important questions for that unit.	NIL
III	Negotiable Instruments - Definition - Features - types of Negotiable Instruments - Definition of Promissory Note, Bills of Exchange Cheques - Features - special type customers - Minor, Married woman, Partnership, Joint Stock Company and Trust.	15	Seminar, notes, test, giving questions for that unit.	NIL
IV	Crossing of cheques - Payment of Cheques - precautions to the paying banker - when a banker can refuse payment - collection of cheques - Statutory Protection to the collecting banker (Sec 131).	20	Assignment, Lecture, giving notes, test and questions for that unit.	NIL
V	Banking services: Internet Banking - ATM - credit card - Debit card - Personal Identification Number (PIN) - Electronic Fund Transfer - Electronic Clearing system (ECS).	15	Lecture, test, notes, giving questions for that unit.	NIL

Name of the Subject : Corporate Accounting

Total Hours : 45 Hours

Subject Code : KCSIG

Year / Semester : I M Com CS / I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	IFRS-inventory investments, Intangibles, related parties, consolidation of Financial Statements	9	Assignment, Lecture, test.	NIL
II	Preparation and presentation of financial statements- Schedule-III	18	Working out problems, homework, test and assignment.	NIL
IV	Accounts of Holding and Subsidiary Companies- Associate Companies- Preparation of Consolidated Balance Sheet.	18	Working out problems, homework, test and assignment.	NIL

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Name of the staff: DR. S. SUMATHI

Name of the subject: Advanced Cost and Management Accounting

Total Hours: 45

Subject code: KCS3G

Year/ Semester: II M.Com CS/III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	1.Process Costing Joint and by-products, equivalent production 2. Reconciliation of cost and financial accounts 3. Unit Costing	20	To lay special emphasis on abnormal loss and gain, working out problems- tes Board test To explain the format of reconciliation statement To work out problems in class, assignment	https://youtu.be/lidoUw_G4SI https://youtu.be/F3c2ojJYgU0 https://youtu.be/kZdkmSIC9VM https://youtu.be/NvpQ8K33AFY https://youtu.be/a5XXWaPcqUQ
III	Variance Analysis- material, labour, overheads and sales	20	To help students understand and memorize variance analysis formulae To work out problems and help the students to approach the chapter with ease Assignments and tests	https://corporatefinanceinstitute.com https://youtu.be/yWodzjhHNSM https://youtu.be/yWodzjhHNSM
V	1.Budget- preparation of different budgets 2. Capital Budgeting	5	Recap class To work out problems in class and give similar problems as homework Lecture on Capital Budgeting techniques Working out problems, tests and PPTs	https://youtu.be/G-TuVG7Ji5Q https://youtu.be/BaPWesZftT0 https://youtu.be/n5hc5Q0wyoY https://youtu.be/sTvV0fkLhh0

Name of the subject: Securities Law & Market Operations

Total Hours: 15

Subject code: CYA5B

Year/ Semester: III B.Com CS/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	National Stock Exchange	15	Lecture, Assignments	NIL

Name of the subject: Research Methodology

Total Hours: 45

Subject code: KCS3B

Year/ Semester: II M.Com CS/III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Meaning and Significance of Research Objectives, Types, Research Process, Problems encountered in Research, Ethics, Research Problems	10	Lecture Assignment	NIL
II	Scaling – Meaning, Techniques of Scaling, Multi-dimensional Scaling	5	Lecture Assignment	https://youtu.be/H90oNdlcpVE https://youtu.be/mHlP-X0tCYc
IV	Statistical Tests- Parametric Test, T test, Z Test, Chi Square, ANOVA – One Way, Two Way	30	Lecture Assignment Working out Problems	https://youtu.be/YrhlQB3mQFI https://youtu.be/f53nXHoMXx4 https://youtu.be/ZzeXCKd5a18 https://youtu.be/9cnS Wads6oo https://youtu.be/xMt mhctKyOU

Name of the subject: Management Accounting

Total Hours: (45+45)

Subject code:CYA5E

Year/ Semester: III B.Com CS A&B/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Management Accounting Definition, Importance, Advantage, Disadvantage	5	Theory Lecture Assignment	NIL
III	Ratio Analysis – Interpretation, Benefits and Limitations. Ratios – Liquidity, Profitability, Turnover	20	Formula Memorization Working out Problems Tests	https://youtu.be/z15YcY37MnY
IV	Budget, Budgetary Control – Type of Budgets, Objectives, Merits and Demerits, Cash Flow Statements – AS3	20	Formula Memorization Working out Problems Tests	https://youtu.be/ShYhj5MS5uA https://youtu.be/wRRM0EWGBYU

Name of the subject: Organizational Behaviour

Total Hours: 45

Subject code: KCS1E

Year/ Semester: I M.com CS/I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	1. Individual Behaviour – Personality – Learning – Attitudes – Perception – Motivation – Relevance of OB 2. Group Behaviour, Group Dynamics, Group norms, Group Cohesiveness	25	Lecture Group Discussion Student Activity – Collecting images on Perception Seminar on Theories of Motivation	https://youtu.be/vRutKItgSBM https://youtu.be/3QMALaSPF18
IV	1. Organizational Dynamics – Organizational Effectiveness – Meaning, Approaches, 2. Organizational Culture – Meaning, Significance 3. Organizational Climate, Implications on OB	20	Lecture Assignments Tests	https://youtu.be/3QMALaSPF18 https://youtu.be/tUEyzY7lxQg

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Name of the staff: G.M. DEIVANAYAGI

Total Hours:45 +45Hrs

Name of the Subject: INCOME TAX LAW & PRACTICE -I
Subject Code: CYASC

Year/Semester: III B. Com CS A & B/ V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	<p>BASIC CONCEPTS Income Tax Act 1961 & relevance of Finance Act - Definition of important terms - Income, Person, Assesses, Assessment Year and Previous Year - Broad features of Income</p> <p>RESIDENTIAL STATUS, INCIDENCE OF TAX & BASIS OF CHARGE Taxable entities - Classification of Residential Status of taxable entities - Residential Status - Individual, firm, AOP, HUF and Companies - Incidence of Tax.</p> <p>EXEMPTED INCOMES: Classification of exempted incomes- Incomes excluded from total income - Income forming part of total income but exempted from Tax.</p>	10+10	<p>Basic Concept of Income Tax Act of 1961 was explained in detail with the important terms of Income, Person, Assessee, Assessment Year and Previous Year. Test was conducted.</p> <p>Provisions relating to finding out the Residential status of Individual, firm, AOP, HUF was explained and discussed. Problems were worked out on the board.</p> <p>Income fully exempted from tax was discussed in detail. Assignment was given.</p>	https://taxguru.in/income-tax/residential-status-taxation-individuals.html
II	<p>INCOME FROM SALARIES Different forms of salary – Provident Funds – Allowances – Perquisites – Other items included in Salary – Qualifying amount for deduction u/s 80(c)</p>	20+20	<p>Provisions relating to Salary, Allowance, Perquisites was explained in depth and students were made to work out problems. Assignment was given and oral test was conducted.</p>	https://taxguru.in/income-tax/residential-status-taxation-individuals.html
IV	<p>PROFITS AND GAINS OF BUSINESS AND PROFESSION Introduction – Computation of profits and gains of business and profession – Admissible deductions Specific Disallowances – Depreciation – Loss under the head business and profession.</p>	10+10	<p>Lecture method was adopted. Concept classification and Provision were explained. Problems were worked out on Board. Assignment and homework Problems were given. Formulae were memorized by the students and Test was conducted.</p>	https://taxguru.in/income-tax/taxation-income-business-profession.html
V	<p>ADMINISTRATION OF INCOME TAX ACT Income tax authorities – procedure for assessment – PAN (Permanent Account Number) – Types of assessment</p>	5+5	<p>Lecture method was adopted. Group Discussion was made on the various authorities of IT Administration. Test was conducted.</p>	https://www.incometaxindia.gov.in/tutorials/1.permanent%20account%20number%20(pan).pdf

Name of the Subject: COMMERCIAL LAW
Subject Code: CYA5D

Total Hours: 15
Year/Semester: III B. Com CS/ V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	CONTRACT OF AGENCY Essentials-creation of agency-kinds of agent-Agent authority-Duties and rights of principal-Agent when personally liable –Delegation of Authority-Sub Agent-Substituted agent-Termination of agency-Irrevocable agency.	15	A seminar was conducted in the class relating to the contract of agency and there was active participation by the students. PPT Presentation was also made. Question answer session was conducted at the end of the unit You tube link was shared.	YouTube Link: https://youtu.be/lzM7tzeno34

Name of the Subject: COMPANY LAW & SECRETARIAL PRACTICE – I
Subject Code: KCS1H

Total Hours:90 Hrs
Year/Semester: I M. Com CS/ I

UNITS	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	E-Governance (MCA-21) – Important Features – CIN, DIN, DSC, CFC, SRN, etc. E- Forms and Online filing and Inspection of documents. Incorporation of Company – different business models - Formal Company, Dormant Company, and One-Person Company. Section 8 Company and Producer Company -Central Registration- Integrated process for incorporation. Drafting of Pre Incorporation contracts, validity. Memorandum and Articles of Association and other agreements – Entrenchment provision in the articles Procedure for alteration of clauses of Memorandum of Association and Articles of Association. Conversion of companies already registered.	20	An Introduction was given to Company Law, E-Governance (MCA-21) and the Features of CIN, DIN, DSC, CFC, SRN. Online filing of E-Forms, required Documents to be filed and Inspection of Documents were explained in detail. Power Point Presentation was used to explain Incorporation of Company, Different models and Integrated process for Incorporation. Preparation of Memorandum and Articles of Association were discussed with the students. Assignment was given.	https://www.mca.gov.in/MinistryV2/incorporation_company.html https://www.mca.gov.in/MinistryV2/incorporation_company.html
II	Procedure for issue and allotment of Securities (including debentures) – Public issue – Rights and Bonus issue – sweat equity shares – Employee Stock option – Conversion of debentures, Depository – NSDL and CDSL - dematerialization / rematerialisation of shares – Buyback of securities. (All procedures shall necessarily include relevant SEBI guidelines)	15	Lecture Method was adopted to explain the Procedure for Issue and Allotment of Securities. Kinds of issue of shares and Conversion of Debentures were taught. Depository, Dematerialisation, rematerialisation and Buyback of Securities were explained in detail. Class Test was conducted.	https://www.icssi.edu/media/filer_public/b3/71/b3717ef6-fd15-4808-98b0-22c5417fd64b/issue_of_shares_pallavi_moonka.pdf https://groww.in/p/difference-between-cdsl-and-nsdl/

III	<p>Procedure relating to appointment, resignation, removal and vacation of office of directors, including independent directors, small shareholders' directors.</p> <p>Procedure relating to board meetings, Committees - Audit Committee, Nomination & Remuneration Committee, Shareholders Committee and CSR Committee-committee meetings and general meetings - circular resolution, drafting notices, Agenda Papers, minutes and matters connected therewith particularly requirements relating to Secretarial Standard 1 and Secretarial Standard 2. Secretarial Audit.</p> <p>Statutory Registers- Electronic Mode - Procedure relating to video conferencing, postal ballot and electronic voting, remote e voting.</p> <p>Procedure relating to loans to directors. Managerial personnel, appointment and remuneration - whole time key managerial personnel.</p>	20	<p>Power point Presentation was used to explain about the Procedure relating to appointment, resignation and removal of Directors. Procedure relating for the arrangement of Board Meetings, Committee and Preparation of Agenda and Minutes were explained to the students.</p> <p>Power Point Presentation was used to have wide knowledge of Electronic Mode, Procedure relating to Video Conferencing, Postal Ballot, electronic Voting and Remote e-voting.</p> <p>Remuneration and loans provided to the Directors, managerial personnel and Key Managerial Personnel Explained in detail. Seminar was taken by the students</p>	<p>Online Asses was given</p> <p>https://clear/annual-general-meeting-companies-act</p> <p>https://taxguru.com/company-law/committees-companies-act-2013.html</p>
IV	<p>Preparation of Financial Statements (Schedule III), Auditors Report, Directors Report and Report on Corporate Governance. Procedure for ascertainment of divisible profits and declaration of dividends - payment of dividend - claiming of unclaimed/unpaid dividend - Transfer of unclaimed dividend to IEPF.</p>	20	<p>Preparation of Financial Statements and Reports were explained to the students. How to ascertain the Divisible Profits, Declaration of Dividends and Payment of Dividend to the Shareholders were discussed with the students. Class Test was conducted.</p>	<p>https://taxguru.com/company-law/procedure-payment-dividends-companies-act-2013.html</p>
V	<p>Deposit -Exemption Notifications- Corporate restructuring- Amalgamation, Absorption, M&A. New features: special courts, National Company Law Tribunal (NCLT).</p>	15	<p>Lecture Method was adopted to explain about Deposit, Exemption Notifications, Corporate Restructuring, Amalgamation and Absorption. New Features of Special Courts and NCLT were briefly explained to the students. Assignment was given.</p>	<p>https://ncit.com</p>

Name of the Subject: RESEARCH METHODOLOGY
Subject Code: KCSMB

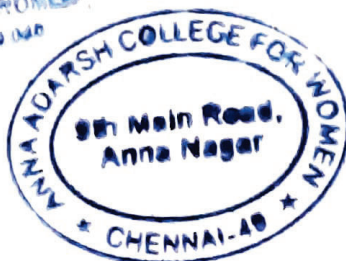
Total Hours:45 Hrs
Year/Semester: II M. Com CS/ III

UNITS	TOPIC	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	RESEARCH DESIGN Meaning and need for Research Design - Feature of a good Design - Different Research Design. DATA COLLECTION Methods - Primary and Secondary data - Observation - Interviews - Questionnaire- Construction of a Questionnaire.	20	Lecture and Group Discussion method were adopted. An attempt was made to throw the light on the concept of Research Design. Various method of Data Collection was explained and Discussed. Sample Questionnaire was shown to the students to have a broad knowledge of Data Collection and Construction of Questionnaire. Various scaling Techniques were explained. Test was conducted.	https://www.questionpro.com/blog/data-collection-methods/
III	HYPOTHESIS Meaning - types - sources of Hypothesis - Testing of Hypothesis - errors in testing - Limitations in the testing of Hypothesis. SAMPLING Fundamentals - types - Sampling errors and data collection errors - Sample sizes and its distribution - Testing the appropriateness of a sample	15	Power Point Presentation was shown to have a broad knowledge of framing objectives and fixing Null Hypothesis and Alternative Hypothesis. Errors and Limitations of Hypothesis were explained in detail. Assignment was given. Test was conducted.	https://www.sagepub.com/sites/default/files/upm-binaries/40007_Chapter8.pdf https://www.scribbr.com/methodology/sampling-methods/
V	REPORT WRITING Types of Reports - contents, features of good Reports - Steps in writing a Report.	10	Lecture method was made and various types of reports, its Contents, features were discussed thoroughly. Students were made to prepare a Report. Class test was conducted.	https://www.scribbr.com/category/research-paper/

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Name of the staff: Dr. MARY GEETHAM. R

Name of the subject: Management Accounting
Subject Code: CYASE

Total Hours: 45+45
Year/ Semester: III B Com CS A&B/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Management Accounting – Meaning, Scope, Importance and Limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.	15	The students are asked to listen to the lecture method of teaching. The teacher explains the concepts of Cost Accounting and the students were able to bring out the differences between Cost, Management and Financial Accounting. The teacher explains the Scope, Importance and Limitation of Management Accounting.	https://youtu.be/70h_MSyLV7p https://youtu.be/zgKaxnVMxfj
II	Analysis and interpretation of Financial Statements, nature, objectives, and tools – methods - Comparative Statements, Common Size Statement and Trend Analysis.	20	The teacher explains the nature, objectives, tools and methods using lecture method of teaching. The teacher explains Comparative Statements, Common Size Statement and Trend Analysis using the blackboard. Then the teacher works out the problems under each method.	https://youtu.be/miB-RD1QbmI https://youtu.be/muh5_bOL-gg https://youtu.be/YAhnuTqjlrq
III	Ratio analysis - interpretation, benefits and limitations. Classifications of ratios - liquidity, profitability, turnover, capital structure and leverage.	20	The teacher explains meaning, interpretation, benefits and limitations of Ratio Analysis and the classification of ratios to the students using blackboard. The teacher explains each formula under ratio analysis, and works out many problems on each formula on the blackboard and students were asked to copy down the problems in their note book.	https://youtu.be/zl5YcY37MnY https://youtu.be/D7ELfn6emS4
IV	Fund Flow Statement	15	The teacher explains Fund Flow and Cash Flow Statements by working out various problems in each method.	https://youtu.be/DiVPAjgmni0 https://youtu.be/H3-bDkYXMvI
V	Marginal Costing (excluding Decision-Making) - Absorption Costing and Marginal Costing - CVP Analysis - Break-Even Analysis - Break Even Chart.	20	The teacher explains various unique concepts such as Absorption Costing and Marginal Costing CVP Analysis, Break-Even Analysis and Break-Even Chart. The students were asked to compare and contrast between the different methods of costing so as to enable them to understand in a better way. The students were asked to take seminars to enable them to get over the habit of interacting with the students which helps them in increasing their communication skills.	https://youtu.be/zMb_IniBbDk https://youtu.be/tXl3Qdu_Qt8

Name of the subject: Basic Legal Environment
Subject Code: KCS1F

Total Hours:90
Year/ Semester: I M Com CS/I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	<p>Constitution of India Broad frame work of the constitution of India - Fundamental rights, Directive Principles of State Policy -Legislative Powers of the Union and State-Freedom of Trade, Commerce and Industry-Constitutional Provisions relating to State Monopoly - Different types of Writs -Habeas Corpus, Mandamus, Prohibition, Quo Warranto and Certiorari. Interpretation of Statutes: Need for Interpretation of Statute-General Principles of Interpretation-Internal and External aids To Interpretation, Primary and other rules.</p>	20	The students are asked to listen to the lecture method of teaching. The teacher explains the concepts such as Constitution, Fundamental rights, Directive Principles, Habeas Corpus, Mandamus etc. in a simple manner with suitable illustrations so that the students may be able to understand in a better way and were able to bring out the ways in which the Statutes can be interpreted.	<p>https://youtu.be/Xm5aCc0uzFE https://youtu.be/jN_IVXQr3DQ</p>
II	<p>Code of Civil procedure Elementary knowledge of the structure of Civil Courts, their jurisdiction, basic understanding of certain terms – Order. Judgement and Decree – Stay of suits, Resjudicata– Suits by companies- Minor * Basic understanding of Summary Proceedings. Appeals, Reverence, Review and Revision.</p>	20	The students are asked to listen to the lecture method of teaching. The teacher explains the concepts such as order, judgement and Decree in a simple manner with suitable illustrations so that the students may be able to understand in a better way and were able to bring out the ways in which the suits can be filed.	<p>https://youtu.be/Wq7_7pwFWXU https://youtu.be/5pzOtkLj7BU</p>
III	<p>Law relating to Arbitration and Conciliation Law relating to Arbitration in India – Type of Arbitration – Appointment of Arbitrators – Procedure, Award – Time Limit – Enforceability – Conciliation and Compromise – Arbitration of Transnational Transactions – Arbitration Agencies – Alternate Dispute Resolution.</p>	15	The teacher used the lecture method to explain the new concepts such as Arbitration, Conciliation, Compromise, Transnational Transaction Etc using suitable examples, illustrations and black board. The teacher also explained about the procedure of Arbitration and Conciliation	<p>https://youtu.be/BwtX2R6-AE https://youtu.be/pCX0utgdN6l</p>
IV	<p>Law Relating to stamps Method of stamping – Consequence of non – stamping and under – stamping Impounding of Instruments – Construction of Instruments for Determination of stamp Duty payable – Penal Provision. Law relating to Registration of Documents: Registrable documents – Compulsory and optional time and place of registration Consequences of non-registration – Description of property.</p>	20	The teacher used the lecture method to explain the new concepts such as stamping, non – stamping, registrable documents, non- registration etc using suitable examples, illustrations and black board. The teacher also explained about the procedure of registration and Consequences of non- registration.	<p>https://youtu.be/hVhWlY4Qxlg https://youtu.be/VQBISXyDbXM</p>

V	Information Technology Act, 1999 Important terms under information Technology Legislation – Digital Signature – Electronic Record – Certifying authority – Digital signature certificate – Cyber Regulation Appellate Tribunal – Offence and penalties. Right to Information Act 2005 Objective: Designation of Public Information Officers (PIO) and their Duties – Request for obtaining information – Exemption from disclosure – who is excluded – appellate authorities – penalties – Jurisdiction of courts.	15	The teacher explains the terms “Digital Signature”, Technology Legislature, Cyber Regulation Appellate Tribunal and also the procedure regarding the both. The teacher also used the black board to explain the Public Information Officers, their duties and penalties involved. The students are asked to take seminar on this topic and also present it in the form of assignment	https://youtube.com/cQYACLJLAPc https://youtube.com/sN97XBrQeft
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Name of the subject: Corporate Restructuring Law and Practice
Subject Code: KCS3D

Total Hours: 45
Year/ Semester: II M Com CS/III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
II	Mergers & Amalgamations Concept, Need & Reasons – Legal Aspects – Procedural Aspects relating to Convening of meetings and presentations of documents include documentations.	15	The students are asked to listen to the lecture method of teaching. The teacher explains the concepts such as Legal Aspects, Procedural Aspects in a simple manner with suitable illustrations so that the students may be able to understand in a better way and were able to bring out the ways in which the petitions can be represented.	https://youtube.com/ApkpvazCp8s https://youtube.com/zQWSpfYOHAg
IV	Corporate Demergers/Splits & Divisions Difference between Demergers and Reconstructions - Modes of Demerger – By arrangement, under scheme of arrangement, by Voluntary Winding Up – Tax Aspects – Tax Implications – Indian Scenario – Reverse Mergers.	15	The teacher used the lecture method to explain the new concepts such as Demergers, Reconstructions, Reverse Mergers Etc using suitable examples, illustrations and black board. The teacher also explained about the procedure of Voluntary Winding Up.	https://youtube.com/tm1Ju7dRUu8 https://youtube.com/qrCF5UfkSSQ
V	Restructuring Buy back of shares – Concept and Procedure – Securities and Exchange Board of India Guidelines – Government Guidelines – Procedure and Practice of buyback of shares.	15	The teacher explains the terms “Buy Back of shares” and also the procedure regarding it. The teacher also used the black board to explain the SEBI regulations and Guidelines involved.	https://youtube.com/4M18V3k1RxA https://youtube.com/EthDXiXmUTg

Name of the subject: Entrepreneurial Development
Subject Code: CYE5A

Total Hours: 45
Year/ Semester: III BCom CS A /V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
IV	Entrepreneurial Development Programmes (EDP) - their role, relevance and achievements - Role of Government in organizing EDPs - critical evaluation	15	The teacher explains the terms "Entrepreneurial Development Programmes" and also the procedure regarding it. The teacher also used the black board to explain the role of Government in organizing EDPs and critical evaluation of EDPs.	https://youtu.be/BdjTd7XiB_w https://youtu.be/IRtZEK4J8X8

K. Mayyatharam

R. Shanthi

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Name of the Staff: Dr. J. JOSEPHINE VIRGINIA SHARMILA

Name of the Subject: BUSINESS STATISTICS

Total Hours: 70+45

Subject Code: AY33A

Year / Semester: II B Com CS / III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction Meaning and Definition of Statistics- Collection and Tabulation of Statistical Data. Presentation of Statistical Data-Graphs and Diagrams	15+15	The significance and relevance of statistics were explained using lecture method. Types of data collection were discussed in detail. Different types of primary data collection were explained. Diagrammatic and graphic presentation of data were elucidated.	https://youtu.be/NDO9SzxR3Vg
II	Measures of Central Tendency and Measures of Variation Measures of Central Tendency- Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation- Standard Deviation -Mean Deviation- Quartile Deviation-Skeweness and Kurtosis- Lorenz Curve	15	The fundamentals of discrete and continuous frequency distribution were oriented. Different measures of central tendency were explained in detail and problems were worked out. Students were made to memorize the formulae.	https://youtu.be/LXYPT2LtoQ
III	Correlation and Regression Analysis Simple Correlation-Scatter Diagram- Karl Pearson's Correlation- Spearman's Rank Correlation-Regression- Meaning-Linear Regression.	15+15	Power point was used to enable the students to have a deeper understanding on Correlation and Regression analysis.	https://youtu.be/Ou2QGSJvd0U
IV	Time Series Analysis of Time Series-Causes of Variation in Time Series Data -Components of Time Series- Additive and Multiplicative Models- Determination of Trend By Semi Average, Moving Average and Least Square(Linear Second Degree And Exponential) Methods Computation of Seasonal Indices By Simple Average, Ratio to Moving Average, Ratio to Trend and Link Relative Methods	15	Significance of Time Series was explained in detail. Assignment problems were given. Oral test was conducted on the formulae.	https://youtu.be/RxhmWTxiTs0
V	Index Numbers Meaning and Types of Index Numbers-Problems in Construction of Index Numbers Methods of Construction of Price and Quantity Indices- Test of Adequacy- Errors in Index Numbers- Chain Base Index Numbers- Base Shifting -Splicing -Deflation -Customer Price Index and Its Uses- Statistical Quality Control	10+15	Different methods of studying Index numbers were explained with the formulae. Class test was conducted. The uses and significance of measures of consumer price index was explained.	https://youtu.be/a-JZuMtdQEE

Name of the Subject: CORPORATE ACCOUNTING

Total Hours: 45

Subject Code: KCS1G

Year / Semester: I M Com CS/ I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Ind AS – Banking, Insurance and other Companies-Relevance and significance	09	The growth of Banking and Insurance companies in India were discussed in detail. Working notes for preparation of profit and loss and balance sheet of Banking and Insurance companies were explained.	https://youtu.be/rNPmkLBRTzA
II	Accounting treatment of Amalgamation-Absorption-Reconstruction of Companies-Internal Reconstruction.	18	A discussion was held to expound on the concept of internal reconstruction and the students were given an exercise to browse the internet and find out the difference between internal and external reconstruction. Power point was used to explain the various accounting treatment of amalgamation, absorption and external reconstruction in detail.	https://youtu.be/cJ3OvOPfws https://youtu.be/TPKwjrsw1TI https://youtu.be/4J8Dk2vJZq4 https://youtu.be/awGe2FQq5zU
III	Final Accounts of Banking companies and Insurance companies	18	Format of the profit and loss account and balance sheet of the banking and insurance companies were explained. Seminar and assignments were given. Test was conducted.	https://youtu.be/mFEkpBaT5p4 https://youtu.be/dSxXI7jRLE

Name of the Subject: CORPORATE RESTRUCTURING LAW AND PRACTICE

Total Hours: 45

Subject Code: KCS3D

Year / Semester: II M Com CS/ III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction Meaning of Corporate Restructuring - Needs, Scope and Modes of Restructuring - Global and National Scenario. Strategies Strategic Planning- competitive advantage and core competence - Strategic Formulation- routes for executive strategy - start up, Mergers, Acquisition, Takeover, Disinvestment and Strategic Alliances.	18	An attempt was made to throw light on the significance and growth of corporate restructuring in the present national and global scenario. An in depth discussion on the strategic planning, competitive advantage and core competence was held. Lecture method was adopted.	https://youtu.be/6TGTPHy24Nc
III	Takeovers Meaning & Concept – Types of Takeovers – Legal Aspects – Securities & Exchange Board of India Takeover Regulations – Procedural Aspects – Economic Aspects – Financial Aspects – Payment of Consideration – Bailout Takeovers – Takeover of Sick-Units.	18	A discussion was held on the types of takeovers and takeover of sick units. The students were asked to browse the internet and give inputs on the same. Power point was used to explain the legal, economic, procedural and financial aspects of takeovers.	https://youtu.be/7PNBnfRC7OU

V	Financial Restructuring Buy back of shares – Concept and necessity – Securities and Exchange Board of India Guidelines	09	Concept of buy back of shares was explained. Seminar and assignments were given. Test was conducted.	https://youtu.be/PkmWUq07A
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Name of the Subject: COMMERCIAL LAW

Total Hours: 15

Subject Code: CYA5D

Year / Semester: III B Com CS/ V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
III	Contract of Indemnity & Guarantee – Essential Difference between Contract of Indemnity & Contract of Guarantee – Revocations of Continuing Guarantee – Surety's Liability – Rights of Surety – Discharge of Surety from Liability – Bailment – Pledge.	15	An overview of contract of indemnity and guarantee was explained in detail with examples. Seminar and assignments were given. Test was conducted.	https://youtu.be/0IzDia4Cgf

Name of the Subject: ENVIRONMENTAL STUDIES

Total Hours: 30

Subject Code: ENV4B

Year / Semester: II B Com CS/ III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction to Environmental Studies • Multidisciplinary nature of environmental studies; • Scope and importance; concept of sustainability and sustainable development.	15	A detail explanation was given on the environmental studies and its significance. The concept of sustainable development was elaborated.	https://youtu.be/pBXUitB8
II	Ecosystem • What is an ecosystem? Structure and function of ecosystem; Energy flow in an ecosystem: Food chains, food webs and ecological succession, Case studies of the following ecosystem: a) Forest ecosystem b) Grassland ecosystem c) Desert ecosystem d) Aquatic ecosystem (ponds, stream, lakes, rivers, ocean, estuaries)	15	A discussion was held on the present ecosystem and the need to protect the environment for the future.	https://youtu.be/C61vgX8

J. J. J.

Name of the staff: Dr MAYA ELIZABETH AUGUSTINE

Name of the subject: Commercial Law
Subject code: CYA5D

Total Hours:75+45
Year:/ Semester : III B Com CS/ V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
I	Meaning of Law- Sources of Law- classification of contract-express & implied-valid, void & voidable contract-executed & executory contracts-unilateral & bilateral contracts.	15+15	Lecture method and PPT was used to explain the different types of contract with case studies. It was an interactive session with students	YouTube Link: https://youtu.be/5Yhz2IUmqeo
II	Structure and formation of contract- Essentials elements of contract- consensus-ad-idem-offer-acceptance- lawful consideration –capacity of parties- free consent-mistake-misrepresentation- fraud-coercion-undue influence-lawful objects-Discharge of contract-Remedies for breach of contract.	15+15	Lecture method along with Black board and PPT was used to describe the essential elements of contract and a discussion was done with the students about discharge and remedies for breach of contract. A test was conducted at the end of the unit	Online Assessment
III	Contract of Indemnity and Guarantee- Essential difference between contract of Indemnity and Guarantee-Revocations of continuing guarantee-surety's liability- Rights of surety-Discharge of surety from liability-Bailment-Pledge	15	Lecture method along with Black board was used to describe the meaning of Indemnity and Guarantee and an interactive session with the students relating to other topics in the unit	Online Assessment & YouTube Link: https://youtu.be/rEfzMqyCjgs
IV	Contract of Agency-Essentials-creation of agency-kinds of agent-Agent authority-Duties and rights of principal-Agent when personally liable – Delegation of Authority-Sub Agent-Substituted agent-Termination of agency-Irrevocable agency.	15	A seminar was conducted in the class relating to the contract of agency and there was active participation by the students. PPT Presentation was also made. Question answer session was conducted at the end of the unit You tube link was shared.	YouTube Link: https://youtu.be/JzM7tzeno34
V	Law of sale of goods-Definition-sale and agreement to sell-sale and hire purchase-condition and warranties-. Duties and rights of buyers and sellers- rights of unpaid seller-Auction sale.	15+15	Lecture method along with Black board and PPT was used to describe the meaning of Law of sale of goods. A group discussion was done with the students about the duties and rights of buyers and sellers.	YouTube link: https://youtu.be/Qd1eiipp1

Name of the subject: Value Education
Subject code: VAE5Q

Total Hours:30
Year/Semester :III B Com CS/v

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
I	Value education-its purpose and significance in the present world – Value system – The role of culture and civilization – Holistic living – balancing the outer and inner – Body, Mind and Intellectual level – Duties and responsibilities.	10	Lecture method and PPT was used to explain the value system and holistic living. It was an interactive session with students	YouTube Link: https://youtu.be/f_d1LnT96gj
II	Salient values for life – Truth, commitment, honesty and integrity, forgiveness and love, empathy and ability to sacrifice, care, unity, and inclusiveness. Self esteem and self confidence, punctuality – Time, task and resource management – Problem solving and decision making skills – Interpersonal and Intra personal relationship – Team work – Positive and creative thinking	10	A Group discussion was done with the students where they shared their views on Self esteem and self confidence, punctuality , Time, task and resource management, Problem solving and decision making skills .	Online Assessment
III	Human Rights – Universal Declaration of Human Rights – Human Rights violations – National Integration – Peace and non-violence – Dr.A P J Kalam's ten points for enlightened citizenship – Social Values and Welfare of the citizen – The role of media in value building.	10	Assignments were given to all students where they emphasised the social values and welfare of the citizen	Online Assessment & YouTube Link:

Name of the subject: Business Statistics
Subject code: AY33A

Total Hours: 45
Year/Semester: II B Com CS/III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
II	Measures of central tendency- Arithmetic mean-median- quartiles – mode-geometric mean-harmonic mean- Measures of Variation- Standard Deviation –Mean Deviation-Quartile Deviation- Skewness and Kurtosis-Lorenz Curve	25	Black board method was used to explain the average. Practice problems and illustrations were worked out .Home assignment was given. A test was given at the end of the unit.	Assignments in GCR https://youtu.be/ITKn66k86oY Online Assessment was given by posting the question paper in GCR.
IV	Analysis Of Time Series-Causes of variation in Time Series data- Components of time series-Additive and Multiplicative Models- Determination of trend by Semi Average, Moving Average and Least Square Method-Computation of seasonal Indices by Simple Average, Ratio to moving Average, Ratio to Trend and Link Relative Methods	20	Smart Board was used to explain the methods Demonstration method and PPT was used to explain other concepts in the unit. Home assignment is given	Online Assessment was given by posting the question paper in GCR. https://youtu.be/ADHMOBiBcFg

Name of the subject: Goods & Service Tax & Customs Law
 Subject code: KCS3H

Total Hours: 45
 Year/ Semester: II MCom CS/ III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
I	Genesis of GST in India- Concept of GST- Need for GST- Framework of GST introduced in India-Benefits of GST. Concept of supply (section 7 of GST Act)-composite and mixed supplies (section 8 of GST Act) Inter state supplies (section 7 of IGST Act)-Intra state supplies (section 8 of IGST Act)-Time of supply (section 12 & 13 of CGST Act)-Value of supply (section 15 of CGST Act)	15	An interactive session was done comparing the taxes under previous tax rates and new tax rates under GST. Demonstration method and PPT was used to explain other concepts in the unit. Google forms were used to test the understanding ability of the students.	Google form: https://forms.gle/dtrtwD73bE6euaPG7
II	Levy and collection of CGST and IGST-composition levy- Input Tax credit-eligibility and conditions-Registration – persons liable for registration- compulsory registration- procedure for registration- amendment of registration- cancellation of registration-Tax invoice-Debit and credit notes.	15	Lecture method and PPT was used to explain the process of registration and review was done by giving a test	Online Assessment was conducted .
V	Levy and collection of customs duty-prohibition of importation and exportation of goods-special provision for detection and prevention of illegal import and export-valuation of goods under customs act-clearance of import and export goods-custom duty drawback-search-seizure arrest and confiscation of goods.	15	Lecture method, PPT and Jam board method was used to explain the customs act. A discussion was made on the types of customs duty. Question answer session was conducted. You tube link was shared with students.	You tube Link: https://youtu.be/gRJ6A0wYfyE

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Name of the Staff : Dr.A.UMA MAHESWARI

Name of the Subject : Corporate Accounting
Subject Code : AY23A

Total Hours : 180 hours
Year / Semester : II B Com CS / III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Share Capital Issue of Shares - Types of Shares – Forfeiture of Shares- Reissue of Shares- Redemption of Preference Shares	20	Power Point Presentation was used to explain the topic Issue of Shares. Exercise Problems were typed in the Word Document. It was explained to the students by presenting that in Google meet. Online Test was conducted through Google form.	YouTube Link https://youtu.be/0RZtzInV
II	Debentures & Underwriting Issue of Debentures – Redemption of Debentures- Profit prior to incorporation. Underwriting of Shares & Debentures	15	Introduction to the topic Redemption of Debentures was given through Lecture Method. Exercise Problems were typed in the Word Document. It was explained to the students by presenting that in Google meet. Assignment was posted in the Google Class Room. Students were submitted the assignment in the GCR.	NIL
III	Final Accounts Final Accounts - Preparation of Profit & Loss account and Balance sheet- Managerial Remuneration	15	Introduction to Final Accounts, Preparation of Profit and Loss Account and Managerial Remuneration were explained by adopting Lecture Method. Problems were worked out in the Online Class. Home work problems were given to the students.	NIL
IV	Valuation of Goodwill & Shares Valuation of Goodwill & Shares – Meaning – Methods of valuation.	20	The topics on Valuation of Goodwill & Shares were explained to the students with the help of PPT. Problems were worked out in the Microsoft word document. It was explained to the students by presenting that in the Google meet (i.e. online class).	NIL
V	Accounting for Insurance Companies Insurance Accounts- Types- Final accounts of Life Insurance- Profit determination of Life Insurance	20	Insurance Companies Accounts format was explained to the students by presenting PPT. Oral test was conducted in the online class. P&L account and Balance sheet was prepared with adjustments.	NIL

Name of the Subject : Entrepreneurial Development
Subject Code : CYE5A

Total Hours : 15 Hours
Year / Semester : III B Com CS/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Entrepreneurial Development Programmes (EDP) - their role, relevance and achievements - Role of Government in organizing EDPs - critical evaluation.	15	Online Lecture method adopted, innovative teaching methods such as jigsaw methods used to teach the concepts, assignments given, tests conducted	NIL

Name of the Subject: Organisational Behaviour
Subject Code :KCS1E

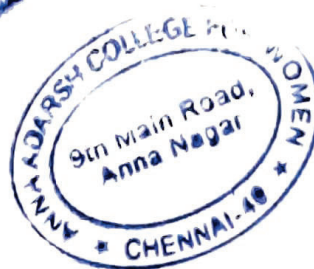
Total Hours : 45 Hours
Year/Semester: I M Com CS/I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction to Organizational Behaviour - Meaning - Elements - Need - Approaches - Models -Global Scenario.	20	Online Lecture method adopted, innovative teaching methods such as jigsaw methods used to teach the concepts, assignments given, tests conducted	NIL
III	Stress - Meaning - Types - Stress management.	10	Online Lecture method adopted and quiz conducted	NIL
V	Organizational change - Meaning - Resistance to change - Management of change	15	Online Lecture method adopted, seminars conducted, assignments given	NIL

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Name of the Staff: MS SUVEETHA V

Name of the Subject: Entrepreneurial Development

Total Hours: 30

Subject Code:CYE5A

Year/ Semester : III B Com CS A/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
II	Entrepreneurial Development - Agencies - Commercial Banks - District Industries Centre - National Small Industries Corporation - Small Industries development organisation- Small Industries Service Institute All India Financial Institution (IDBI, IFCI, ICICI, IRDBI)	15	Lecture method adopted	NIL
V	ECONOMIC DEVELOPMENT & ENTREPRENEURIAL GROWTH Role of Entrepreneur in economic growth-strategic approaches is the changing economic scenario for -Small-scale Entrepreneurs - Networking - Niche play, Geographic concentration, Franchising -Dealership Development of women Entrepreneurship	15	Lecture method adopted	NIL

Name of the Subject: Securities Law and Market Operations

Total Hours: 30

Subject Code:CYA5B

Year/ Semester : III B Com CS B/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
III	Stock Exchanges Meaning, Functions, Importance and Limitations; Mechanics of Stock Market Trading-Different Types of Orders, Screen Based Trading and Internet Based Trading; Settlement Procedure; Types of Brokers; Listing of Securities in Indian Stock Exchanges - classification and listing of securities.	15	Assignment, Lecture, test giving notes and important questions.	NIL
V	Demat Trading & Mutual Funds Meaning and Significance; SEBI Guidelines and other Regulations Relating to Demat Trading; Procedure of Demat Trading; Role of Depositories and Custodial Services. Introduction, definitions, types, risks involved, performance evaluation and SEBI regulations for mutual funds.	15	Seminar, notes, Lecture, test, giving important questions.	NIL

Name of the Subject: Company Law and Secretarial Practice
 Subject Code: AY23B

Total Hours: 150(75+75)
 Year/ Semester : II A & B/III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	INCORPORATION OF COMPANY AND ROLE OF COMPANY SECRETARY Evolution of Company law – Meaning and characteristics of a company – Stages of incorporation – e-filing – Memorandum of Association and Articles of Association – Alteration – Effects of registration – Doctrine of constructive notice – Ultravires and indoor management – lifting of Corporate veil. Role and importance of Company Secretary – Key Managerial Personnel – Compliance officer – Compulsory Appointment - Qualification and disqualifications – Powers, duties and responsibilities of Secretary – Resignation and removal of Company Secretary – Officer in default.	15+15	Lecture method adopted, Explained the concept of incorporation of company and role of company secretary. Internal test	NIL
II	PROSPECTUS & SHARECAPITAL Prospectus – Shelf Prospectus – Red herring Prospectus – Civil & Criminal liability for misstatement in Prospectus – Statement in lieu of Prospectus - Secretarial duties in the issue of Prospectus. Share capital – Alteration of Share capital – rights issue, Bonus issue, Private and preferential allotment – Dividend, interim dividends, warrants and mandates – Secretarial duties in the issue of share capital.	15+15	Lecture method adopted, Concepts of prospectus and share capital were explained in detail. Internal test	NIL
III	MEMBERS AND SHAREHOLDERS Members – Rights and responsibilities – who can be a member – member, shareholder, contributory – difference – transfer and transmission of shares (including depository mode) – Nomination and its importance.	15+15	Lecture method adopted, Concepts of becoming a member and shareholders were explained.	NIL
IV	KEY MANAGERIAL PERSONNEL AND MEETINGS Directors – Women Director – Independent Director and Whole time Key Managerial Personnel – Director Identification Number and its significance – duties, qualification and disqualification. Board meeting, shareholder meeting, committee meeting, mandatory committee meeting – Role and composition – Powers of the board – Notice , Agenda, minutes and resolution – Secretarial duties in meetings.	15+15	Lecture method adopted, Concepts of meetings and kinds of directors were explained in detail. Internal test	NIL
V	WINDING UP Modes of Winding up - Winding up by the tribunal – Voluntary Winding up – NCLT – Special courts – Mediation and Conciliation panel.	15+15	Lecture method adopted, Concept of Winding up were explained.	NIL

Name of the Subject: Environmental Studies

Total Hours: 30(15+15)

Subject Code: ENV4B

Year/ Semester: IIA & B/III

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
III	Natural Resources : Renewable and Non – renewable Resources • Land resources and land use change: Land degradation, soil erosion and desertification. • Deforestation : Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. • Water : Use and over –exploitation of surface and ground water, floods, droughts, conflicts over water (international and inter-state). • Energy resources : Renewable and non renewable energy sources, use of alternate energy sources, growing energy needs, case studies.	15	Assignment, Lecture, test giving notes and important questions.	NIL
IV	Biodiversity and Conservation • Levels of biological diversity: genetics, species and ecosystem diversity, Biogeographic zones of India: Biodiversity patterns and global biodiversity hot spots • India as a mega- biodiversity nation, Endangered and endemic species of India. • Threats to biodiversity: Habitat loss, poaching of wildlife, man- wildlife conflicts, biological invasions; Conservations of biodiversity: In-situ and Ex-situ Conservation of biodiversity. • Ecosystem and biodiversity services: Ecological, economic, social, ethical, aesthetic and Informational value	15	Seminar, notes, Lecture, test, giving important questions.	NIL

V. S. K.

R. Pranthi

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Name of the Staff : Ms. SHARMILA.K

Name of the Subject: FINANCIAL ACCOUNTING

Total Hours: 90

Subject Code: AY21A

Year/Semester: I B.COM (C.S) A/ I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	<p>Preparation of Financial Statements :</p> <p>Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.</p>	20	<p>PPT - Concept, adjustment and Performa journal entry explanation.</p> <p>CW Sums : SA – 10 ; O. Ex - 25</p> <p>HW sums - 20</p> <p>Test to be conducted</p>	NIL
II	<p>Rectification of Errors and Bank Reconciliation Statement</p> <p>Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.</p>	15	<p>PPT - concept, adjustment and Performa journal entry explanation, CW sums - SA-6; O. Ex -20, HW sums - 8</p> <p>Assignment to be given</p>	NIL
III	<p>Depreciation and Insurance Claims:</p> <p>Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Change in method - Concept of useful life under Companies Act, 2013 - Insurance Claims - Calculation of Claim Amount - Average Clause.</p>	20	<p>PPT - concept, adjustment and Performa journal entry explanation,</p> <p>CW Sums - SA – 13; O.Ex - 20</p> <p>HW sums - 14</p> <p>Test to be conducted</p>	NIL
IV	<p>Single Entry System : Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.</p>	20	<p>PPT - concept, adjustment and Performa journal entry explanation,</p> <p>CW Sums – SA – 10; O.Ex-30</p> <p>HW sums -- 12</p> <p>Test to be conducted</p>	NIL
V	<p>Hire Purchase and Instalment System : Hire purchase system - Default and repossession - Hire purchase trading account - Instalment system - calculation of profit - Average Due Date and Account Current.</p>	15	<p>PPT - concept, adjustment and performa journal entry explanation, CW Sums - SA-12; O.Ex -20</p> <p>HW sums – 15 Assignment to be given</p>	NIL

Name of the Subject: Business Communication

Total Hours: 75

Subject Code: AY21B

Year/Semester: I B.COM (C.S) B/I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Communication Definition - Methods - Types - Principles of Effective Communication - Barriers to Communication - Business letters - layout.	10	PPT – theory explanation Notes to be given, test on business letter layout, some format letters to be given.	NIL
II	Business letter Meaning - Kinds of Business Letters - Application for a situation - Interview - Appointment letter - Acknowledgement - Promotion - Enquiries - Reply Letter to Enquiries - Orders - Sales Letter - Circular Letter - Complaints Letter.	25	PPT – theory explanation, notes to be given, some letters given for practice. Assignment to be given.	NIL
III	Correspondence Bank Correspondence - Insurance Correspondence - Agency Correspondence - Correspondence with Shareholders & Directors.	20	PPT – demo shown how to do mail merge for shareholder and director correspondence. Online test - students are asked to do mail merge and letters sent to the selected students.	NIL
IV	Reports and Meetings Reports - Meaning - Writing of Reports - Meetings - Agenda - Minutes - Memorandum - Office order - Circular Notes.	10	PPT – report writing. Demo meetings are conducted and students are asked to prepare agenda and minutes. Situation given and asked to prepare circular	NIL
V	Forms of Communication Modern forms - Fax - email - video conference - internet - websites - uses of the various forms of communication.	10	PPT - theory explanation, test to be conducted.	NIL

Name of the Subject: Basic Elements of Logistics Management
Subject Code: AY51A

Total Hours: 30 Hrs
Year/Semester: I TTM/I

UNIT	CHAPTER	Hours	METHODOLOGY	ICT TOOLS ADOPTED
I	Logistics System Fundamentals	15	PPT - theory explanation, test to be conducted.	NIL
II	Packaging and Supply Chain Management	15	PPT and Case Study – concept explanation.	NIL

Name of the Subject: English for Commerce and Management
Subject Code: PZCIA

Total Hours: 15 Hrs
Year/Semester: I B.COM (C.S) B /I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Communication	7	PPT – Pre-task given and concept explanation	NIL
II	Description	8	PPT and Case study – activities specified in the manual to be conducted	NIL

Name of the Subject: Entrepreneurial Development
Subject Code: CYE5A

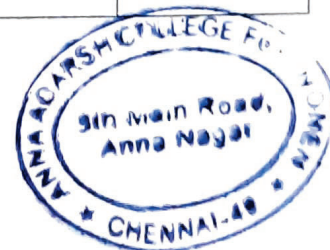
Total Hours: 30
Year/Semester: III B.COM (C.S)/V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Concept of Entrepreneurship – entrepreneurship – meaning- types – qualities of an entrepreneur – Functions of Entrepreneur	10	PPT – Types of Entrepreneur, their qualities and functions explanation Notes to be given, online written test.	https://www.youtube.com/watch?v=dhva0ptR9BM https://quizizz.com/admin/quiz/5ef2aefac8a86001bfd15b6 - quiz
II	Entrepreneurial Development – Agencies – Commercial Banks – DIC – NSIC – SIDO – Small Industries Service Institute – All India Institutions (IDBI, IFCI, ICICI, IRBI)	15	PPT – All India Institutions, theory explanation, notes to be given, Assignment to be given. Test to be given.	NIL
V	Networking, Niche Play, Geographic concentration and Women Entrepreneur	5	PPT – Concept explanation to be given with case study.	https://www.youtube.com/watch?v=ndZell-Ze738

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Name of the Staff : Ms. SARANYA K

Name of the Subject : Financial Accounting
Subject Code : AY21A

Total Hours : 90 Hours
Year / Semester : I B.Com(CS) 'B' / I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TC ADOP
I	Preparation of Financial Statements Final Accounts of a Sole Trading Concern – Adjustments – Receipts and payments Account – Income and Expenditure Account and Balance Sheet of Non Trading Organisations.	20	An Introduction to the topic Final Accounts was given. Format of Final Accounts and Adjustments were explained by using Power Point Presentation. The steps in the preparation of Receipts and Payments account and Income and Expenditure Account were explained. Problems were solved. Class Test was conducted.	NIL
II	Depreciation and Insurance Claims Depreciation – Meaning – Causes – Types – Straight Line Method – Written Down Value Method – Concept of useful life under Companies Act, 2013. Insurance Accounting : Insurance Claims – Calculation of Claim amount – Average clause(Loss of Stock only).	20	Power Point Presentation was used to give an explanation to Depreciation, Causes for Depreciation and Types of Depreciation. Insurance accounting claims were discussed. Problems were solved. Assignment was given.	NIL
III	Single Entry System Meaning and Features of Single Entry System – Defects – Difference between Single Entry and Double Entry System – Methods of Calculation of Profit – Statement of Affairs Method – Conversion Method.	15	Lecture method was adopted. Meaning, Features and Defects of Single Entry System were explained. Oral Test was conducted in the topic of difference between Double Entry System and Single Entry System. Problems were solved.	NIL
IV	Rectification of Errors and Bank Reconciliation Statement Classification of Errors – Rectification of Errors – Preparation of Suspense A/c – Bank Reconciliation Statement – Need and Preparation.	20	How to locate and rectify the Errors after finalising the accounts were explained to the students. The various items were explained which cause difference between the Bank balance as per Cash book and Pass Book. Problems were solved. Class Test was conducted.	NIL
V	Hire Purchase and Instalment System Hire Purchase System – Default and repossession – Hire Purchase Trading Account – Instalment System – Calculation of Profit.	15	A brief explanation was given in the topics of Hire Purchase, Instalment Purchase System. Exercise problems were worked out.	NIL

Name of the Subject : Business Communication
Subject Code : AY21B

Total Hours : 75 Hours
Year / Semester : I B.Com(CS) 'A' / I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Communication Definition – Methods – Types – Principles of Effective Communication – Barriers to Communication – Business Letters – Lay out.	15	Lecture method was adopted. The topic communication was discussed with the students. Various methods, Types, Principles, Barriers, Layout and how to write the business letters were explained. Class test was Conducted.	YouTube Link https://youtu.be/slq1nAhZuqE
II	Business Letters Meaning – Kinds of Business Letters – Application for a situation – Interview – Appointment letter – Acknowledgement – Promotion – Enquiries – Reply Letter to Enquiries – Orders – Sales Letter – Circular Letter – Compliant Letter.	15	Power Point Presentation was used to explain the various kinds of Business letters. Assignment was given to draft letters in the topic of different kinds of business letters.	YouTube Link https://youtu.be/gMMaDoBacoU
III	Correspondence Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders and Directors.	15	The topics Bank Correspondence, Insurance Correspondence, Agency Correspondence and Correspondence with Shareholders & directors were explained in detail. Class test was conducted.	NIL
IV	Reports and Meetings Reports – Meaning – Writing of Reports – Meeting – Agenda – Minutes – Memorandum – Office order – Circular Notes.	15	An introduction was given to Report writing. How to conduct Meeting and Preparation of Agenda, Minutes, Memorandum, Offer order, Circular notes were explain. Assignment was given.	NIL
V	Forms of Communication Modern forms – Fax – Email – Video Conference – Websites – Uses of the various forms of Communication.	15	Power Point Presentation was used to explain the Modern forms of Communication i.e. Fax, Email, Video Conference, Internet, Websites and its Uses. Seminar was taken by the students.	NIL

Name of the Subject : Elements of Logistics Management
Subject Code : AY51A

Total Hours : 30 Hours
Year / Semester : I BA (Eco) / I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Logistics – Concepts & Significance – Logistics System Fundamentals – Transport System: Railway, Road, Air, Waterways, Pipe Lines, Animals and Animal driven vehicles – Economics of transportation – Stocking Policies – Storage and handling capacities – Warehousing.	15	Lecture method was adopted for explaining the concept, significance, fundamentals of logistics system, transport system and warehousing. Seminar was taken by the students on the topic Transport System. Online test was conducted through Google form.	NIL
II	Packaging – Principles, functions and types – Containerization – Concepts – Infrastructure – Inventory Policy – Concept of Supply Chain – Management and its strategic role in the organization – Intra and Inter organization Supply Chain.	15	Power Point Presentation was used to explain about Packaging and Supply chain. Assignment was posted to the students in Google Class Room. Online test was conducted.	NIL

Name of the Subject : Professional English
Subject Code : PZ1CA

Total Hours : 15 Hours
Year / Semester : I B.Com(CS) 'A' / I

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TO ADOPT
IV	Presentation Skills.	8	Lecture method was adopted for explaining the concept of Presentation skills. Seminar was taken by the students. Online test was conducted.	NIL
V	Critical Thinking Skills.	7	Power Point Presentation was used to explain about Critical thinking skills. Assignment was posted to the students in Google Class Room. Online test was conducted.	NIL

Name of the Subject : Securities Laws & Market Operation
Subject Code : CYA5B

Total Hours : 30 Hours
Year/Semester : III B.Com(CS) 'B' / V

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TO ADOPT
I	Introduction Salient features of SEBI Act 1992 & Securities Contract Regulation Act – SEBI Guidelines relating to the functioning of the New Issue Market – SEBI guidelines for disclosure and Investor Protection.	15	Lecture method was adopted to explain about SEBI. PPT was presented to explain the feature and guidelines of SEBI relating to New Issue Market. Seminar was taken by the students on the topic SEBI guidelines on Investors protection. Online test was conducted through Google form.	NIL
II	Stock Exchange Primary and Secondary Markets; Role and Functions of New Issue Market; Methods of Floatation, Pricing of Issues, Promoters Contribution, Offer Documents, Underwriting of Issues and Allotment of Shares, Appointment and Role of Merchant Bankers, Underwriters, Brokers, Registrars, Lead Managers and Bankers	15	Power Point Presentation was used to explain Primary market, Secondary Market, Functions of NIM, Methods of Floating NIM, Underwriting, Appointment and Role of Merchant Bankers, Brokers, Registrars, Lead managers, Bankers and the related topics. Assignment was given to the students. Online test was conducted.	YouTube https://youtu.be/h9YMar7c

K. Saranya

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ANNA ADARSH COLLEGE FOR WOMEN

**POST GRADUATE DEPARTMENT
OF
CORPORATE SECRETARYSHIP**

**LESSON PLAN FOR THE ACADEMIC YEAR
2021-2022**

Leji Aleyamma George

**Dr. LEJI ALEYAMMA GEORGE
ASSOCIATE PROFESSOR AND HEAD
DEPARTMENT OF CORPORATE SECRETARYSHIP
ANNA ADARSH COLLEGE FOR WOMEN
CHENNAI-600 040.**

R. Shanthi

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ANNA NAGAR, CHENNAI-600 040**

EVEN SEMESTER



Name of the Staff : Dr. P RADHIKA

Name of the Subject : Income Tax Law & Practice II

Year / Semester: III B / VI

Subject Code : CYA6F

Total Hours : 45 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Capital Gains – Procedure for Computing Capital Gains and Provisions	25	Online Teaching Lecture Method PPT, Problems worked out in Online.	NIL
III	Aggregation of Income – Provisions relating to Income of other persons to be clubbed in Assessee's Total Income – Income of Minor child – Deemed Incomes.	10	Lecture Method Problems worked out in online Revision	NIL
III	Set-off and carry forward of Losses – Provisions	8	Lecture Method Working out problems in Online	NIL
	Internal Test	3		
	Model Examination	1		

Name of the Subject : Institutional Training

Year / Semester : III A / VI

Subject Code : CYE6Q

Total Hours : 15 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Introduction	15	The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used. The students surf the internet and gather relevant information pertaining to the company, and they helped to write the profile of the company. Students were encouraged to do their analysis using ratio Analysis and interpret it.	
2	Organisation structure and Departmentation			
3	Office layout and office Machine			
4	Performance Analysis			
5	Conclusion			

Name of the Subject : Practical Accounting

Year/Semester : I – M.Com (CS) / II

Subject Code : KCS2E

Total Hours : 90 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Accounting – Definition and functions – Accounting principles – Advantages and limitations – Accounting concepts and conventions – Groups interested in accounting information – Branches and Methods of accounting.	5	Seminar & Assignment.	NIL

II	Double Entry Book Keeping – Journal and Ledgers – Subsidiary Books – Purchases, Sales Book, Purchase Returns & Sales Returns Books – Cash Book.	15	Online Teaching Lecture Method Working out Problems	NIL
III	Preparation of Trial Balance – Final Accounts – Preparation of Manufacturing, Trading and Profit & Loss A/c – Balance Sheet.	15	Assignment Online Teaching Working out Problems.	NIL
IV	Rectification of Errors – Suspense Account – Bank Reconciliation Statement	20	Working out Problems Interactive Session	NIL
V	Depreciation – SLM method and Diminishing Balance Method – Single Entry – Statement of Affairs Method and Conversion method. Revision Internal Test Model Examination	25	Assignment Working out Problems	NIL
		6		
		3		
		1		

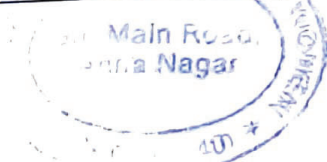
Name of the Subject : Project Report & Viva Voce

Year / Semester : II M.Com CS / IV

Subject Code : KCS4Q

Total Hours : 30 Hours

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
1	Introduction	5	The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used.	
2	Profile of the Company	5	The students surf the internet and gather relevant information pertaining to the company, and they helped to write the profile of the company.	
3	Practical Exposure during the course of training	2	Their day-to-day experiences are highlighted in this chapter.	
4	Review of Literature	5	Different avenues for collecting literature are suggested whereby they gather the relevant details. The method of writing review of literature is explained to them.	
5	Analysis and Interpretation	10	The students are oriented about use of SPSS package and encouraged to do their analysis using latest statistical tools and interpret it.	
6	Summary and Conclusion	3		



P. Reddika

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Name of the Staff : Dr. L UMA MAGESWARI

Name of the Subject : Industrial Laws

Year / Semester : III B/ VI

Subject Code : CYA6E

Total Hours : 60 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	<p>FACTORIES ACT 1948</p> <p>Definitions – Health – Safety – Welfare – Working hours of adults – Employment of Women – Employment of young Persons – Leave with Wages.</p>	20	Lecture, Giving Notes, Test, Giving Important Questions	NIL
II	<p>INDUSTRIAL DISPUTES ACT 1947</p> <p>Definitions – Authorities under the Act – Reference of Disputes – Procedures and Powers of Authorities – Strikes and Lock-outs – Lay-off & Retrenchment – Special Provisions relating to Lay-off, Retrenchment & Lock-outs</p>	20	Lecture, Discussion, Notes, Test, Important Questions.	NIL
III	<p>THE WORKMEN COMPENSATION ACT 1923</p> <p>Need for the Act – Scope & Coverage of the Act – Definitions – Employer's liability for Compensation (Section 3) including Theory of National Extension & Occupational Diseases – Defence available to Employer – Amount & Distribution of Compensation – Notice & Claim – Medical Examination – Obligations & Rights of Employers & Employees – Schedules to the Act.</p>	20	Assignment, Lecture, Notes, Test, Important Questions	NIL

Name of the Subject : Institutional Training

Year / Semester : III A / VI

Subject Code : CYE6Q

Total Hours : 15 Hours

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
1	Introduction	15	<p>The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used.</p> <p>The students surf the internet and gather relevant information pertaining to the company, and they helped to write the profile of the company.</p> <p>Students were encouraged to do their analysis using ratio Analysis and interpret it.</p>	
2	Organisation structure and Departmentation			
3	Office layout and office Machine			
4	Performance Analysis			
5	Conclusion			

Name of the Subject : Secretarial Management and System Audit

Total Hours : 90 Hours

Subject Code : KCS4A

Year / Semester : II – M.Com (CS) / IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	<p>COMPANY SECRETARY IN PRACTICE : Practicing Company Secretary – Requirements – Various Recognitions Secured – Advisory Services rendered – Areas of Practice – Challenges before the Profession – Professional Standards and Code of Conduct – Exploring new horizons.</p> <p>SECRETARIAL AUDIT : Need, Objectives and scope of Secretarial Audit – Secretarial Audit Process – Periodicity and format of Secretarial Audit Report – Appointment, Duties and power of Secretarial Audit – Check List / Worksheet for Secretarial Audit - Various Corporate Laws and covenants of loan agreements entered into with Financial Institutions.</p> <p>COMPLIANCE CERTIFICATE : Concept and need – Appraisal of Secretarial Compliances – Specimen Compliances Certificate.</p>	20	Lecture, Giving Notes, Class Test, Giving Important Questions	NIL
II	<p>SEARCH / STATUS REPORTS : Preparations of search and status reports for register of companies records for Banks and financial institutions – Scope and Importance – Verification of documents relating to Charges – Requirement of various Financial Institutions and other Corporate Lenders – Due Diligence report.</p>	15	Assignment, Lecture, Class Tests and Giving Important Questions.	NIL
III	<p>SECRETARIAL AUDIT Meaning need and Scope – Ensuring Proper compliance of Provision relating to issue and transfer of securities – Preventing fraudulent and unfair trade practice including Securities and Exchange Board of India Regulations framed thereon – Protecting the interest of Investors.</p>	20	Lecture, Giving Notes, Class Test, Giving Important Questions	NIL
IV	<p>MANAGEMENT AUDIT : Meaning Nature and Scope – Principles and fundamentals of Management Audit – Audit of Management methods and performance – Organisational needs for Management Audit.</p> <p>COST AUDIT : Nature, Objectives and scope – Cost Audit distinguish from Financial Audit, Management Audit – Cost Audit as an aid to Management, Shareholders and other external agencies and public – Cost Audit Report.</p>	20	Lecture, Giving Notes, Class Test, Giving Important Questions	NIL
V	<p>SYSTEM AUDIT Nature, Significance and Scope of System Audit – Steps involved in conducting Systems Audit – System Audit of computerised secretarial functions – Documentation Standards, Policies and Procedures – Audit Approach.</p>	15	Seminar, Lecture, Test, Giving Important Questions	NIL

Name of the Subject : Project Report & Viva Voce

Year / Semester : II M.Com CS / IV

Subject Code : KCS4Q

Total Hours : 15 Hours

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
1	Introduction	3	The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used.	
2	Profile of the Company	3	The students surf the internet and gather relevant information pertaining to the company, and they helped to write the profile of the company.	
3	Practical Exposure during the course of training	2	Their day-to-day experiences are highlighted in this chapter.	
4	Review of Literature	3	Different avenues for collecting literature are suggested whereby they gather the relevant details. The method of writing review of literature is explained to them.	
5	Analysis and Interpretation	3	The students are oriented about use of SPSS package and encouraged to do their analysis using latest statistical tools and interpret it.	
6	Summary and Conclusion	1		

L. Umamageswari

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Name of the staff: Dr. S. Sumathi

Name of the subject: Cost Accounting

Year/Semester: III A & B / VI

Subject code: CYA6A

Total Hours: 90

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	1. Cost Sheet 2. Unit Costing	20 + 20	Orientation of Format of Cost sheet Working out Problems	
II	Labour Theory, Problems, Labour Cost, Earnings, Wages, Labour Turnover, Basic Wages, Piece Rate, Time Rate, Differential Piece Rate, Incentives, Bonus Plans	15 + 15	Memorizing Formula Tests Working Out Problems	
V	1. Process Costing 2. Normal Loss, Abnormal Loss, Abnormal Gain	10 + 10	Solving Problems	

Name of the Subject : Industrial Law

Year / Semester: III B / VI

Subject Code : CYA6E

Total Hours : 15 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	EMPLOYEES STATE INSURANCE ACT 1948. Objects – Definition – ESI Corporation, functions – Contribution and recovery – benefits – penalties for false claims.	15	Lecture Assignments Group Discussions	

Name of the Subject : Institutional Training

Year / Semester : III A / VI

Subject Code : CYE6Q

Total Hours : 15 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Introduction	15	The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used. The students surf the internet and gather relevant information pertaining to the company. Students were encouraged to do their analysis using ratio Analysis and interpret it.	
2	Organisation structure and Departmentation			
3	Office layout and office Machine			
4	Performance Analysis			
5	Conclusion			

Name of the subject: Financial Management

Year/Semester: II M.Com CS / IV

Subject code: KCS4B

Total Hours: 90

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Nature, Objectives, Risk, Return, Functions of Finance Executives, Financial Management, Its Recent Developments	10	Lecture Assignments	
II	Cost of Capital, Meaning, Significance, Computation of Cost of Capital	20	Lecture Assignments Working out problems Tests	https://youtu.be/5jZ1Lz6U UjM
III	Capital Structure : Concepts, Determinants, Factors influencing Capital Structure, Theories – Net Income, NOI, MM Traditional	20	Lecture Assignments Group Discussions	
IV	Management of working Capital – Gross and Net Working Capital, Determinants, Planning and Financing of Working Capital	20	Lecture Problem Solving Tests	https://youtu.be/C177C-zS85U
V	1. Dividend Policy – Introduction, Determinants of Dividend Policy, Different Dividend Theories, Dividend Policy – Statutory Framework, Dividend Practices 2. Merchant Banking – Venture Capital – Mutual Funds, Leasing, Factoring	20	Lecture Problem Solving Assignment Seminar Recap Class	

Name of the Subject : Project Report & Viva Voce

Year / Semester : II M.Com CS / IV

Subject Code : KCS4Q

Total Hours : 30 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction	30	The students are asked to prepare the project report based on the six units given. The students are asked to use the SPSS package to analyse the data collected by them	http://www.adityatechkal.edu.in
II	Profile of the Company			
III	Practical Exposure during the course of training			
IV	Review of Literature			
V	Analysis and			
VI	Interpretation Summary and Conclusion			

J. J. Pr

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Name of the staff: Dr. G.M. DEIVANAYAGI

Name of the Subject: INCOME TAX LAW & PRACTICES –II
Subject Code: CYA6F

Year/Semester: III A & B / VI
Total Hours:90 Hrs

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	INCOME FROM OTHER SOURCES Income chargeable to tax under the head Income from Other Sources – Dividends – Interest on Securities – Casual Income – Other Incomes – Deduction from Income from Other Sources – Loss under the head Other Sources.	15 +15	Lecture method used. Flipped Learning/Blended Classroom- E Content, Videos, Problem Solving-Group Discussion- Quiz-Seminar- test conducted	https://taxgur.u.in/income-tax/notes-income-sources.html
IV	DEDUCTIONS FROM GROSS TOTAL INCOME: Deductions in respect of certain payments – Deduction in respect of income (Deductions applicable to Individuals only)	20+20	Lecture method used. Flipped Learning/Blended Classroom- E Content, Videos, Problem Solving-Group Discussion- Quiz-Seminar- test conducted	https://cleararta.in/s/80c-80-deductions
V	ASSESSMENT OF INDIVIDUALS Assessment of Individuals – Tax rates – Computation of Tax liability of Individuals.	10+10	Online teaching, working out problems through PPT, Test conducted	https://www.incometaxindia.gov.in/Tutorials/33-various%20assessments.pdf

Name of the Subject: Institutional Training
Subject Code: CYE6Q

Year/ Semester: III A & B / VI
Total Hours: 30 (2 hrs per week)

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction	5+5	The students are encouraged to prepare the profile of the company Organization Structure and Departmentation	https://www.researchgate.net
II	Organization Structure & Departmentation	5+5	The students gather relevant information pertaining to Organizational Structure & Departments	https://writing.wisc.edu
III	Office Layout & Machines	5+5	The students are oriented to write about Office Layout & Machines of the company	
IV	Performance Analysis	10+10	The students are oriented about various ratio analysis and encouraged to do and interpret it	
V	Conclusion	5+5	The students are advised to prepare the overall conclusion of the company	

Name of the Subject : DIRECT TAX LAWS
Subject Code: KCS2F

Year/Semester: I M. Com CS/ II
Total Hours:45 Hrs

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Income Tax Act,1961 Basic concepts-Residential Status and Incomes Exempt from Tax	20	Flipped Learning/Blended Classroom-E Content, Videos, Problem Solving-Group Discussion- Quiz-Seminar- test conducted	https://taxguru.in/income-tax/residential-status-taxation-individuals.html
II	Computation of Income from –(a)Salaries (b)House Property	20	Flipped Learning/Blended Classroom-E Content, Videos, Problem Solving-Group Discussion- Quiz-Seminar- test conducted	https://taxguru.in/income-tax/residential-status-taxation-individuals.html
V	Income tax Authorities- Jurisdiction and Powers- Assessment-Refund	5	Flipped Learning/Blended Classroom-E Content, Videos, Problem Solving-Group Discussion- Quiz-Seminar- test conducted	https://www.youtube.com/watch?v=G5XOPe-XEnw

Name of the Subject: Securities Laws and Regulation of Financial Markets
Subject Code: KCS2B

Total Hours:45 Hrs
Year/Semester: I M. Com CS/ II

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	Money Market Instruments Money Market - Features Objectives - Money Market Vs capital Market - Treasury Bills, Commercial Bills, Certificate of deposits - Deficiencies of Indian Money Market	10	Lecture method used. Flipped Learning/Blended Classroom-E Content, Videos, Problem Solving-Group Discussion- Quiz-Seminar- test conducted	https://scripbox.com/mf/money-market-instruments/
III	Primary Market Meaning - Functions - Methods of floating new issues - Instruments of Issue - Significance -Scope - Developments of Primary Market - Secondary Market - Meaning - Significance, Functions and Scope of Secondary Market - Stock Exchange - Definition - Services rendered - Regulation of Stock Exchange - Listing of Securities - Benefits - Obligations - Securities & Exchange Board of India (SEBI) - Features - Functions - Powers - SEBI Guide lines 2000.	20	Flipped Learning/Blended Classroom-E Content, Videos, Group Discussion-Quiz-Seminar- test conducted	https://www.youtube.com/watch?v=HMDFkyJPYdo
IV	Introduction - Meaning - Significance of Capital Market - Capital Market Vs Money Market -Securities Laws /Regulatory framework governing Indian Capital Market - E Trading of Securities Markets.	10	Lecture method used. Flipped Learning/Blended Classroom-E Content, Videos, Problem Solving-Group Discussion- Quiz-Seminar- test conducted	https://www.youtube.com/watch?v=18uQV8dmg8g

V	Credit Rating Meaning - Functions of Credit Rating - Credit Rating in India - Benefits of Credit Rating - Credit Rating agencies in India - CRISIL - ICRA - CARE - DCR.	5	Blended Classroom-E Content, Videos, Group Discussion- Quiz-Seminar-test conducted	https://www.youtube.com/watch?v=ouUykCjEnH4
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Name of the subject: Project and Viva-Voce

Subject Code: KCS4Q

Year/ Semester: II – M.Com (CS)/ IV

Total hours: 30

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction	30	The students are asked to prepare the project report based on the six units given. The students are asked to use the SPSS package to analyse the data collected by them	http://www.aditya.cckali.edu.in
II	Profile of the Company			
III	Practical Exposure during the course of training			
IV	Review of Literature			
V	Analysis and			
VI	Interpretation Summary and Conclusion			

G. M. Deivanayagi

R. Shanthi

PRINCIPAL
ANNA ADARSH COLLEGE FOR WOMEN
ANNA NAGAR, CHENNAI-600 044



Name of the staff: Dr. Mary Geetham. R

Name of the subject: Cost Accounting

Year/ Semester: III – B.Com (CS) A & B /VI

Subject Code: CYA6A

Total Hours: 90

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
II	<p>COST ACCOUNTING</p> <p>Definition, meaning and objectives- Advantages and Importance- Distinction between Cost and Financial Accounting - Elements of Cost and Preparation of Cost Sheets and Tenders.</p>	15	<p>The students are asked to listen to the lecture method of teaching. The teacher explains the concepts of Cost Accounting and the students were able to bring out the differences between Cost, Management and Financial Accounting.</p> <p>The teacher explains the cost sheet by dividing into simpler parts such as prime cost, works cost, cost of production, cost of sales, profit etc.</p>	<p>https://youtu.be/FlisUOIwOnw</p> <p>https://youtu.be/KQq-c9lOraQ</p>
II	<p>MATERIALS</p> <p>Stores record-purchase records- purchase order- Goods received note- Bin card- Stores Ledger - Inventory Control- ABC Analysis – Economic Ordering Quantity – Maximum, Minimum and Reordering levels – Methods of Pricing Issues - Perpetual Inventory System.</p>	20	<p>The teacher explains ABC and EOQ with the formulae using the blackboard. Then the teacher works out the problems under each method of pricing of materials such as FIFO, LIFO, HIFO, Base stock, simple average, weighted average etc.</p>	<p>https://youtu.be/xO27v9hiVAU</p> <p>https://youtu.be/34zPN7RUuwg</p>
III	<p>LABOUR</p> <p>Importance of Labour Cost Control- Various Methods of Wage Payments - Calculation of Wages - Methods of Incentives (Bonus) Schemes - Recording Labour time- Treatment of "OVER TIME" and "IDLE TIME"- Labour Turn Over (L.T.O)</p>	20	<p>The teacher explains each formulae under Labour cost, and works out many problems on each formulae on the blackboard and students were asked to copy down the problems in their note book.</p>	<p>https://youtu.be/Xst-bOTuCjE</p> <p>https://youtu.be/0IzbMhLAakk</p>
IV	<p>OVERHEADS</p> <p>Definition and Meaning of Overheads – Classification – Apportionment of Overheads – Redistribution (Secondary Distribution) – Absorption of Overheads including "Machine Hour Rate".</p>	20	<p>The teacher explains each method under overheads. The teacher works out various problems under each method and asks the students to take down those solutions in their note book. The teacher also gives them home assignments also.</p>	<p>https://youtu.be/bQ_6MOYnkfc</p> <p>https://youtu.be/t4QF8Ppi8qc</p>
V	<p>METHODS OF COST ACCOUNTING</p> <p>Unit Costing – Job Costing – Process Costing – Verification – Inter Process Profit – Operation and Operating Costing</p>	15	<p>The teacher explains various unique concepts such as Unit Costing, Batch Costing, Job Costing, Process Costing, Operating Costing. The students were asked to compare and contrast between the different methods of costing so as to enable them to understand in a</p>	<p>https://youtu.be/7x1Y2apUx-l</p> <p>https://youtu.be/00jChe0u3_g</p>

			better way. The students were asked to take seminars to enable them to get over the habit of interacting with the students which helps them in increasing their communication skills.	
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Name of the subject: Industrial Law

Subject Code: CYA6E

Year/ Semester: III – B.Com (CS) B / VI

Total Hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Employees Provident Fund And Miscellaneous Provision Act, 1952 Objects- definition- provident fund schemes- contribution and recovery – penalties and offence	15	The students are asked to listen to the lecture method of teaching. The teacher explains the concepts in a simple manner with suitable illustrations so that the students may be able to understand in a better way and were able to bring out the differences and similarities in them	https://www.epfindia.gov.in/

Name of the subject: Institutional Training

Subject Code: CYE6Q

Year/ Semester: III - B / VI

Total Hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction	15	The students are asked to prepare the project report based on the five units given.	http://www.madrasiti.com/
II	Profile of the Company			
III	Departmentation and Office machines			
IV	Analysis and Interpretation			
V	Summary and Conclusion			

Name of the subject: Company Law and Secretarial Practice - II

Year/ Semester: I M. Com CS /2

Subject Code: KCS2G

Total Hours:90 Hr

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Charges: Procedure for creation, modification and satisfaction of charges – Registration thereof -	15	The students are asked to listen to the lecture method of teaching. The teacher explains the concepts in a simple manner with suitable illustrations so that the students may be able to understand in a better way	https://youtu.be/ /- ICLBeEisGM

	<p>Register of Charges – Inspection of charges</p> <p>Condonation of delay and procedure thereof.</p> <p>Procedure relating to Inter- corporate loans and investments and related party transactions regulations on related party transactions.</p>		<p>and were able to bring out the differences and similarities in them for eg. the teacher explained the terms “charge” and “mortgage” the students were able to bring out the differences between the both charge and mortgage.</p>	<p>https://youtu.be/bJTMc-04kPM</p> <p>https://youtu.be/ZudjtAfxCFU</p>
II	<p>Capital Market related Regulations: Securities and Exchange Board of India Act, 1992- Listing Obligations and Disclosure Requirements (LODR). Insider Trading. Concept and Rationale behind prohibition of insider trading – SEBI’s Insider trading regulation – Penalties under SEBI including Compounding.</p>	20	<p>The teacher used the lecture method to explain the new concepts such as LODR and Insider Trading and Compounding penalties using black board.</p>	<p>https://youtu.be/qjMaIeVDKrU</p> <p>https://youtu.be/sfLw16-VDbo</p>
III	<p>Powers of Board and Members.</p> <p>Inspection and Investigation – Inspection of documents, books of accounts, Registers – Power of ROC to call for information – Investigation of the affairs of the company – Power of inspector – Inspector’s Report</p>	20	<p>The teacher explains the terms “Inspection” and “Investigation” and the students were able to bring out the difference between Inspection and Investigation. The teacher also used the black board to explain the Powers of Inspector and the Report.</p>	<p>https://youtu.be/KuQz991v8vs</p> <p>https://youtu.be/djOq5lnLAU</p> <p>M</p>
IV	<p>Majority Powers and Minority Rights – Law relating to Majority powers and Minority Rights - Shareholder Remedies – Prevention of Oppression and Mismanagement.</p> <p>Political contribution, contribution to charitable funds and National defence fund.</p>	20	<p>The teacher explains the concepts “Majority Powers” and “Minority Rights” using suitable examples and case studies. The students were able to tell the remedies for the problems such as Oppression and Mismanagement.</p>	<p>https://youtu.be/ozcgi8wOYA</p> <p>Y</p> <p>https://youtu.be/DVPI3926kw</p> <p>U</p>
V	<p>Policies under the new Law(2013) – CSR, Whistle blowers mechanism, Nomination Policy, CSR Policy and Risk Management Policy.</p>	15	<p>The teacher identified that the explanation explains various new concepts such as Whistle blower mechanism, Risk Management Policy etc. Therefore, the students were asked to take seminars and asked them to collect information about the topics from various websites, magazines and books and present it in such a manner that even a dull student be able to understand</p>	<p>https://youtu.be/v0we1i_6bNc</p> <p>https://youtu.be/Occ1XP-PPTA</p>

			it.to enable them to get over the habit of interacting with the students which helps them in increasing their communication skills. And the same topic was given as assignments also.	
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Name of the subject: Project and Viva-Voce

Year/ Semester: II – M.Com (CS)/ IV

Subject Code: KCS40

Total hours: 30

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction	30	The students are asked to prepare the project report based on the six units given. The students are asked to use the SPSS package to analyse the data collected by them	http://www.adityatckkali.edu.in
II	Profile of the Company			
III	Practical Exposure during the course of training			
IV	Review of Literature			
V	Analysis and			
VI	Interpretation Summary and Conclusion			

R. Mayyellam

R. Shanthi



PRINCIPAL
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Name of the staff : Dr. J. JOSEPHINE VIRGINIA SHARMILA

Name of the Subject: Securities Laws and Market Operations

Year / Semester: II A / IV

Subject Code:

Total Hours: 75

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Primary Market / New Issue Market Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection	15	Lecture method was adopted. An attempt was made to throw light on the significance and growth of primary market. An in-depth discussion on the role of SEBI relating to the new issue market was held.	https://youtu.be/GZPykauiZcM
II	Secondary Market / Stock Exchange Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.	15	Power point was used to explain the characteristics, functions of secondary market. A discussion was held on the listing of securities and registration of brokers. The students were asked to browse the internet and give inputs on the NSE, BSE and OTCEI.	https://youtu.be/9oOrvXmd9cM
III	Financial Instruments in New Issue & Secondary Market Treasury bills- Commercial bills- Certificate of deposits- Equity shares- Preference shares- Sweat equity shares- Debentures- American Depository Receipts- Global Depository Receipts- Exchange traded funds & exchange traded notes – Mutual Funds.	15	Various concepts and features of new financial instruments were explained. Seminar and assignments were given. Test was conducted.	https://youtu.be/zTaEjXH_E44
IV	Mechanism of Stock Market Trading Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)	15	Significance of stock market was discussed in detail. Seminars and assignments were given.	https://youtu.be/A7iZp9dwELo
V	Credit Rating Agency Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE	15	The significance and functions of CRISIL and CARE were explained in detail.	https://youtu.be/jTExxPANLl0

Name of the Subject: ENVIRONMENTAL STUDIES

Year / Semester: II A / IV

Subject Code: ENV4B

Total Hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
VII	Human Communities and the Environment : Human population growth, impacts on environment, human health and welfare. Resettlement and rehabilitation of projects affected persons; case studies. Disaster management: floods, earthquake, cyclone and landslides. Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan. Environmental ethics : Role of Indian and other religions and cultures in environmental conservation. Environmental communication and public awareness, case studies (e.g. CNG Vehicles in Delhi)	8	Lecture method adopted	NIL
VIII	Field Work • Visit to an area to document environmental assets: river / forest/ flora/ fauna etc. • Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural. • Study of common plants, insects, birds and basic principles of identification. • Study of simple ecosystem- pond, river, Delhi Ridge etc.	7	Lecture method adopted	NIL

Name of the Subject: Securities Laws and Market Operations

Year / Semester: II B / IV

Subject Code:

Total Hours: 30

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	Secondary Market / Stock Exchange Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.	15	Power point was used to explain the characteristics, functions of secondary market. A discussion was held on the listing of securities and registration of brokers. The students were asked to browse the internet and give inputs on the NSE, BSE and OTCEI.	https://youtu.be/9oOrvXmD9cM
V	Credit Rating Agency Meaning – Functions – Credit rating in India – Credit rating agencies in India – CRISIL & CARE	15	The significance and functions of CRISIL and CARE were explained in detail.	https://youtu.be/jTExxPAnLl0

Name of the subject: Institutional Training
Year/ Semester: III – B / VI

Subject Code: CYE6Q
Total Hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction	15	The students are asked to prepare the project report based on the five units given.	http://www.madrasiti.com/
II	Profile of the Company			
III	Departmentation and Office machines			
IV	Analysis and Interpretation			
V	Summary and Conclusion			

Name of the Subject: SECURITIES LAWS AND REGULATIONS OF FINANCIAL MARKETS

Total Hours: 45

Year / Semester: I – M.Com (CS)/ II

Subject Code: KCS2B

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Financial System Functions of the financial system - Structure of a financial system - Significance, Development and Growth of Financial markets in India - Weakness of Indian Financial System.	15	Lecture method was adopted. Significance and growth of Banking and Insurance companies in India were discussed in detail.	https://youtu.be/o3D1wUS-OH0
II	Capital Market Instruments - Equity shares. Preference shares. Sweat Equity shares. Non-Voting shares, Debentures - New Instruments of Capital market - Global Depository Receipts - American Depository Receipt - Mutual funds - Venture Capital - Collective Investment Schemes.	20	Power point was used to explain the various accounting treatment of amalgamation, absorption and external reconstruction in detail. A discussion was held to expound on the concept of internal reconstruction and the students were given an exercise to browse the internet and find out the difference between internal and external reconstruction.	https://youtu.be/ajDXraxoa6M
V	Credit Rating Meaning - Functions of Credit Rating - Credit Rating in India - Benefits of Credit Rating	10	Format of the profit and loss account and balance sheet of the banking and insurance companies were explained. Seminar and assignments were given. Test was conducted.	https://youtu.be/sihZWXqsE1k https://youtu.be/TExxPANLI0

Name of the Subject: International Business Policies and Procedures
Code: KCS4D

Total Hours: 45 Subject
Year / Semester: I – M.Com (CS)/ II

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	International Trade and Trading Blocks Theory and policy – institutionalisation of International Trade – Pre-General Agreement on Tariff	15	Lecture method was adopted. Significance and growth of GATT and WTO were discussed in detail.	http://www.wto.org.in

	and Trade (GATT) scenario – General Agreement on Tariff and Trade and International Trade – Establishment of World Trade Organisation (WTO).			
II	World Trade Organisation (WTO) Basic principles of WTO and GATT – Their functions and areas of operations – Various Agreements under WTO Anti – Dumping Duties WTO provisions on Anti-dumping – Anti dumping laws – Anti dumping Duties – Regulatory framework, Procedure and Developments therein	20	Power point was used to explain the the basic principles of WTO. A discussion was held to expound on the concept of anti-dumping law and duties..	http://www.wto.org.in
V	Settlement of Disputes under World Trade Organisation Dispute Settlement under World Trade Organisation – Rules, Regulations and Procedure relating to settlement of disputes under world Trade Organisation.	10	Tests are conducted at the end of each chapter. Assignments are given, group discussions are held on various case laws, seminars are done by the student wherein every student does a part of the chapter which helps boost their confidence as well as gain knowledge of the subject.	http://www.wto.org.in

Name of the subject: Project and Viva-Voce

Subject Code: KCS4Q

Year/ Semester: II- M.Com (CS)/ IV

Total hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction			
II	Profile of the Company			
III	Practical Exposure during the course of training			
IV	Review of Literature	30	The students are asked to prepare the project report based on the six units given. The students are asked to use the SPSS package to analyse the data collected by them	http://www.adityatekkali.edu.in
V	Analysis and Interpretation			
VI	Summary and Conclusion			

J. J. J.

R. Shanthi



Name of the staff: Maya Elizabeth Augustine

Name of the subject: Goods & Service Act & Customs Law
Subject code: CYA6G

Year/Semester: III A / VI
Total Hours: 45

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
I	Direct and Indirect Taxes- Features of Indirect Taxes- Genesis of GST in India- Concept of GST- Need for GST-Framework of GST introduced in India-Benefits of GST	15	An interactive session was done comparing the taxes under previous tax rates and new tax rates under GST. Demonstration method & PPT was used to explain other concepts in the unit.	https://youtu.be/iTasc5SGEUY
IV	Customs Act 1962- definitions –territorial waters of India-High seas-Indian customs water- collection and levy of customs duty- Types of customs duty- valuation of customs duty.	20	Group Discussion was conducted on various types of pollution and PPT method .Lecture method and case studies to explain the various concepts of the unit. Question Answer session was held at the end of the unit	https://youtu.be/85MW8zpeiDU Assignment in GCR
V	Procedure for Customs- Import and export procedure- baggage rules and procedure	15	Understanding of provisions of getting environmental clearance. Lecture method and case studies were adopted .	https://youtu.be/8qqYIN0yLQ8

Name of the subject: Goods & Service Act & Customs Law
Subject code: CYA6G

Year/Semester: III B / VI
Total Hours: 75

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
I	Direct and Indirect Taxes- Features of Indirect Taxes- Genesis of GST in India- Concept of GST- Need for GST- Framework of GST introduced in India-Benefits of GST	15	An interactive session was done comparing the taxes under previous tax rates and new tax rates under GST. Demonstration method & PPT was used to explain other concepts in the unit.	
III	Levy and collection of CGST and IGST-composition levy- Input Tax credit-eligibility and conditions-Registration – persons liable for registration- compulsory registration- procedure for registration- amendment of registration- cancellation of registration-Tax invoice-Debit and credit notes.	25	Lecture method and PPT was used to explain the process of registration and review was done by giving a test	Assignment in GCR.
IV	Customs Act 1962-definitions – territorial waters of India-High seas-Indian customs water- collection and levy of customs duty-Types of customs duty- valuation of customs duty.	20	Group Discussion was conducted on various types of pollution and PPT method ,Lecture method and case studies to explain the various concepts of the unit. Question Answer session was held at the end of the unit	https://youtu.be/85MW8zpeiDU Assignment in GCR
V	Procedure for Customs-Import and export procedure-baggage rules and procedure	15	Understanding of provisions of getting environmental clearance. Lecture method and case studies were adopted .	https://youtu.be/8qqYIN0yLQ8

Name of the Subject : Institutional Training
Subject Code : CYE6Q

Year/Semester : III B / VI
Total Hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Introduction	15	The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used. The students surf the Internet and gather relevant information pertaining to the company, and they helped to write the profile of the company. Students were encouraged to do their analysis using ratio Analysis and interpret it.	
2	Organisation structure and Departmentation			
3	Office layout and office Machine			
4	Performance Analysis			
5	Conclusion			

Name of the subject: Business Regulatory Framework
Subject code: KCS2D

Year: I M.com (CS) / II
Total Hours: 90

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
I	Competition Act 2002 Competition Law-object-definition-prohibition of certain agreements- Competition commission of India –Duties, power, Function of commission. Consumer Protection Act- Rights of consumers-nature and scope-remedies-appearance before consumer redressal forums.	15	An interactive session was done relating to the rights and remedies of consumers. Demonstration method and PPT was used to explain other concepts in the unit.	You tube Link https://youtu.be/IPKC4IS4uy0
II	Foreign Exchange Management Act 1999-MRTP Act - objectives-definition-dealings in foreign exchange-holding of foreign exchange-current account transactions-capital account transactions-export of goods and services-Realisation and repatriation-foreign exchange exemption-authorized person-penalty and enforcement-compounding of offences-Directorate of enforcement-contribution act. Foreign contribution Regulation Act-Hospitality-exemption-powers of central Government-adjudication-appeals- offences-penalties	25	Lecture method and black board method was used to explain the concepts of FEMA. and discussions were made to understand the various other topics in the unit . Home assignment was given. A test was given at the end of the unit.	https://youtu.be/0jOEf2WwwK4 https://youtu.be/iIjZhiFemVRE
III	Pollution Control - Water : Water and Environment	20	Group Discussion was conducted on various types of pollution and	https://youtu.be/85Mw8zpejDU

	(Pollution) Law - Various Board and their Functions and Powers, Duties of Occupier of Specified Industries to ensure adherence of standards - Offences by Companies Air Pollution: Concept of Sustainable Development, Government Policy regarding, Environment - Salient Features of the (Prevention and Control of Pollution) Law.		PPT method, Lecture method and case studies to explain the various concepts of the unit. Question Answer session was held at the end of the unit	Assignment in GCR
IV	Environmental protection. Legal and Regulatory Framework Procedure for obtaining various Environment Clearances – Role and functions of Environment Audit.	15	Understanding of provisions of getting environmental clearance. Lecture method and case studies were adopted. PPT Method also used.	https://youtu.be/8qqYIN0yLQ8
V	Intellectual Property Rights Related Laws Trade Marks Act 1999 - Copy Right Act - Geographical Indication Act.	15	Copyrights and trademarks are explained in detail. PPT Method was used to explain the concepts.	https://youtu.be/TEuSWmeEp-U

Name of the subject: Project and Viva-Voce

Subject Code: KCS4Q

Year/ Semester: II – M.Com (CS) / IV

Total hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOL ADOPTED
I	Introduction		The students are asked to prepare the project report based on the six units given. The students are asked to use the SPSS package to analyse the data collected by them	http://www.adityatekkali.edu.in
II	Profile of the Company			
III	Practical Exposure during the course of training			
IV	Review of Literature			
V	Analysis and Interpretation			
VI	Summary and Conclusion			

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ANNA NAGAR, CHENNAI - 600 082



Name of the Staff : Dr. A. Uma Maheswari

Name of the Subject : Advanced Corporate Accounting

Year / Semester : II – B.Com (CS) B/IV

Subject Code :

Total Hours : 90 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	UNIT I: Internal Reconstruction Meaning - Alteration of share capital – Accounting Procedures.	20	Briefly explained the accounting treatments for Internal Reconstruction and interpreting the relevance of various accounting regulations and provisions related to such events in context of existing legal and regulatory environment by adopting lecture method. Problems were worked out. Seminar was taken by the students.	NIL
II	UNIT II: Amalgamation, Absorption & External Reconstruction Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction - Applicability of AS 14- Calculation of Purchase consideration (all methods) – Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter -company holdings)	20	Power Point Presentation was used to explain about Amalgamation, Absorption and External Reconstruction. Lecture method was adopted for explaining about capital reduction. Problems were solved. Online test was conducted.	YouTube Link https://youtu.be/ltiea7mK4EY
III	Liquidation Meaning – Preparation of Liquidator's Final Statement of Accounts – Calculation of Liquidator Remuneration.	15	Power point Presentation was used for explain the format of Liquidator's final statement of account. Problems were worked out. Oral Test was conducted.	NIL
IV	UNIT-VI Consolidation Holding Company –Subsidiary company - Meaning – Preparation of Consolidated Final Statement of Accounts.	15	Lecture method was adopted for explaining about Holding and Subsidiary companies. Problems were worked out. Assignment was given on the topic.	NIL
V	UNIT-V: Accounting For Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)- Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.	15	Accounting For Banking Companies were briefly explained to the students by adopting Lecture method. Power Point Presentation was used. Problems were worked out. Home work problems were given to the students. Online test was conducted.	NIL

Name of the Subject: Environmental Studies

Total Hours: 15

Subject Code: ENV4B

Year/ Semester: II – B.Com (CS) B / IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
V	Environmental Pollution • Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution. • Nuclear hazards and human health risks • Solid waste management: Control measures of urban and industrial waste • Pollution case studies.	7	Lecture method adopted	NIL
VI	Environmental Policies & Practices • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture • Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). • Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.	8	Lecture method adopted	NIL

Name of the Subject : Income Tax Law and Practice -II
Subject Code : CYA6F

Year / Semester : III – B.Com(CS) A / V
Total Hours : 15 Hours

UNITS	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	CAPITAL GAINS Capital Gain – Meaning – Short term and Long term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.	15	Online Lecture method was adopted to explain the concept of capital gain and various exemptions available to the assessee and provision were explained and problems were worked out in word document presented and home work was given. Online Internal assessment test was conducted on this chapter.	NIL

Name of the Subject : Institutional Training
Subject Code : CYE6Q

Year / Semester: III A / VI
Total Hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
1	Introduction		The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are	
2	Organisation structure and Departmentation			

3	Office layout and office Machine	15	held to decide the manner of data collection and statistical tools to be used.
4	Performance Analysis		The students surf the internet and gather relevant information pertaining to the company, and they helped to write the profile of the company.
5	Conclusion		Students were encouraged to do their analysis using ratio Analysis and interpret it.

Name of the Subject : Direct Tax Laws

Year / Semester : I - M.Com (CS) / II

Subject Code : KCS2F

Total Hours : 45 Hours

UNITS	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
III	Computation of Income from (a) Profits and Gains of Business or Profession (b) Capital Gains (c) Other Sources (d) Set Off and Carry Forward of Losses (e) Clubbing of Income.	20	Online Lecture method was adopted to explain provision. Problems were worked out in word document and presented. Through PPT a sum up of all the provisions and exemptions were made so the students can have deeper understanding. Homework was given and Internal Assessment test was conducted on GCR	NIL
IV	Various Deductions to be made in computing total Income, Rebates and Reliefs in respect of Income Tax-Taxation of Individuals, Firms and Companies.	20	A broad explanation was given to throw light on the concepts of various deductions available in the hands of assessee in computing Total Income, Rebate & Relief. Assignment was given and class test was conducted.	NIL
V	Income tax Authorities- Jurisdiction and Powers- Assessment-Refund.	5	Online Lecture method was adopted and Quiz was conducted to assess the students comprehension.	NIL

Name of the Subject : International Business Policies and Procedures
Year / Semester : II – M.Com (CS) / VI

Total Hours : 45 Hours
Subject Code : KCS4D

UNITS	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	Subsidies and Countervailing Duties WTO Provisions on Subsidies and Countervailing Duties and Emerging trends	10	Tests are conducted at the end of each chapter. Assignments are given, group discussions are held on various case laws, seminars are done by the student wherein every student does a part of the chapter which helps boost their confidence as well as gain knowledge of the subject.	

III	Foreign Collaboration and Joint Ventures Industrial policy and Foreign Direct Investment – Kinds of Collaboration and Joint Ventures – Negotiating Foreign Collaboration/Joint Venture – Drafting of agreement – Restrictive clauses in the Foreign Collaboration/Joint Venture Agreements – Indian Joint Ventures abroad	15	Tests are conducted at the end of each chapter. Assignments are given, group discussions are held on various case laws, seminars are done by the student wherein every student does a part of the chapter which helps boost their confidence as well as gain knowledge of the subject.
VI	Export – Import Policy and Procedure Main features, framework – Export Import Performance of the country – Standard Input output and Value Addition Norms – Export Promotion Schemes – Special Economic Zones – Export Oriented units / Export Processing Zone – Electronic Hardware Technology Park – Deemed Export – Export Houses Trading Houses etc., - Export Promotion Councils and Organizations etc – Import and Export Procedures and Documentation – Import – Free Importability – Actual user condition, Second hand goods Export of gifts, Import on export basis, Import of used machinery/equipment etc.	15	Tests are conducted at the end of each chapter. Assignments are given, group discussions are held on various case laws, seminars are done by the student wherein every student does a part of the chapter which helps boost their confidence as well as gain knowledge of the subject.

Name of the Subject : Project Report & Viva Voce

Year : II M.Com CS / IV

Subject Code : KCS4Q

Total Hours : 15 Hours

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
1	Introduction	5	The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used.	
2	Profile of the Company	5	The students surf the internet and gather relevant information pertaining to the company, and they helped to write the profile of the company.	
3	Practical Exposure during the course of training	2	Their day-to-day experiences are highlighted in this chapter.	

4	Review of Literature	5	Different avenues for collecting literature are suggested whereby they gather the relevant details. The method of writing review of literature is explained to them.
5	Analysis and Interpretation	10	The students are oriented about use of SPSS package and encouraged to do their analysis using latest statistical tools and interpret it.
6	Summary and Conclusion	3	

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Name of the Staff: Ms Suveetha V

Name of the Subject: Industrial Laws

Total Hours: 90

Subject Code: CYA6E

Year/ Semester : III A/VI

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	<p>FACTORIES ACT 1948</p> <p>Definitions - Health-Safety-Welfare-Working Hours of Adults-Employment of Women - Employment of Young Persons-Leave with Wages.</p>	15	<p>Lecture method adopted, Explained the concept of factories act, working hours ,women employees and young persons. Internal test</p>	<p>https://slideplayer.com/slide/7100701/</p>
II	<p>INDUSTRIAL DISPUTES ACT 1947</p> <p>Definitions - Authorities under the Act - Reference of Disputes - Procedures and Powers of Authorities Strikes and Lock-outs Lay-off & Retrenchment Special Provisions relating to Lay-off, Retrenchment & Lock-outs</p>	20	<p>Lecture method adopted, Concepts of Industrial Disputes Act were explained in detail. Internal test</p>	Quizizz
III	<p>THE WORKMEN COMPENSATION ACT 1923</p> <p>Need for the Act-Scope & Coverage of the Act - Definitions - Employer's liability for Compensation (Section 3) including Theory of Notional Extension & Occupational Diseases Defences available to Employer - Amount & Distribution of Compensation - Notice & Claim - Medical Examination - Obligations & Rights of Employers & Employees - Schedules to the Act</p>	20	<p>Lecture method adopted, Concepts of Workmen Compensation Act, 1923 were explained in detail. How the compensation will be paid to the employees and what is the amount of compensation were explained.</p>	NIL
IV	<p>EMPLOYEES STATE INSURANCE ACT 1948</p> <p>Objects-definitions-ESI corporation, functions-contribution and recovery-benefits penalties for false claims</p>	15	<p>Lecture method adopted, Concepts of Employees State Insurance Act 1948 were explained in detail. Internal test</p>	Kahoot
V	<p>EMPLOYEES PROVIDENT FUND AND MISCELLANEOUS PROVISION ACT, 1952</p> <p>Objects- definition- provident fund schemes- contribution and recovery - penalties and offences</p>	20	<p>Lecture method adopted, Concepts of Employees Provident Fund and Miscellaneous Provision Act, 1952 were explained. Internal test.</p>	NIL

Name of the Subject: Institutional Training

Total Hours: 15

Subject Code: CYE6Q

Year/ Semester: III B /VI

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
	Introduction and history of the company, organisation structure, office layout and office equipment, performance analysis and conclusion	15	Guidance has been given to collect the information regarding the company. Helping the students for the preparation of ratio analysis to know the performance of the company	NIL

Name of the Subject: Securities Law and Market Operations

Total Hours: 45

Subject Code:

Year/ Semester : II B/IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Primary Market / New Issue Market :Meaning – Functions of New issue market – Methods of floating new issues – Players involved in the new issue market (Merchant bankers – Underwriters – Brokers - Registrar- Lead managers & Banks) – Role of SEBI relating to the new issue market – SEBI Guidelines for disclosure & Investor Protection	15	PPT and Lecture method were adopted, concepts of Primary market were explained with the parties involved Internal test.	Quizizz
II	Secondary Market / Stock Exchange: Origin & Management of stock exchanges in India – Characteristics – Functions – Members – Granting recognition to stock exchanges – Listing of securities & registration of brokers – Kinds of brokers in stock exchange – NSE – BSE – OTCEI – SEBI Guidelines relating to listing of securities.	15	Lecture method adopted, concepts of Secondary Market were explained along with NSE, BSE, & OTCEI. Internal test.	Quizizz
IV	Mechanism of Stock Market Trading :Screen based trading and internet based trading – Demat trading and role of depositories – Market Derivatives, advantages and its types – futures, hedge fund, forward, options & swaps Market indexes – SENSEX, NIFTY & CNX NIFTY (Basics)	15	PPT and Lecture method were adopted, concepts of Mechanism of Stock Market Trading were explained along with market indexes Internal test.	NIL

Name of the Subject: Indirect Taxation

Total Hours: 75

Subject Code:

Year/ Semester: II A/IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction :History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance	15	Lecture method adopted, concepts of taxes were explained. Internal test.	NIL
II	GST – Overview & Concepts Background behind implementing GST- The need for GST- objectives of GST- Business impact Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies – Composition Levy	20	Lecture method adopted, concepts of GST were explained along with types of supplies. Internal test.	Quizzz
III	GST Taxation/ Assessment proceedings: Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments	20	Lecture method adopted, concepts of Administrative structure of GST and officers as per CGST Act were explained. Internal test.	NIL
IV	GST Audit Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues	15	Lecture method adopted, concepts of GST Audit were explained along with GST eligibility practitioners. Internal test.	Kahoot
V	Customs duty The custom duty- Levy and collection of customs duty- Organisations of custom departments -Officers of customs-powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes	20	Lecture method adopted, concepts of customs duty were explained in detail. Seminar given.	NIL

Name of the Subject: Environmental Studies

Total Hours: 15

Subject Code: ENV4B

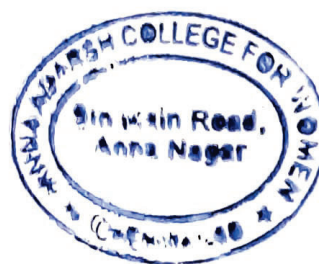
Year/ Semester: II A/IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
V	Environmental Pollution • Environmental pollution: types, causes, effects and controls: Air, Water, soil and noise Pollution. • Nuclear hazards and human health risks • Solid waste management: Control measures of urban and industrial waste • Pollution case studies.	7	Lecture method adopted	NIL
VI	Environmental Policies & Practices • Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture • Environment Laws: Environment Protection Act, Air (Prevention & Control of Pollution) Act; Water (Prevention and Control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act. International agreements: Montreal and Kyoto protocols and Convention on Biological Diversity (CBD). • Nature reserves, tribal populations and rights, and human Wildlife conflicts in Indian context.	8	Lecture method adopted	NIL

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Name of the Staff : Ms. Sharmila.K

Name of the Subject: Advanced Financial Accounting

Year/Semester: I A / II

Subject Code: AY22A

Total Hours: 90

UNIT	CHAPTER	HOURS	METHODOLOGY	ITC TOOLS ADOPTED
1	Branch Accounts	20	PPT - Concept, adjustment and Performa journal entry explanation. CW Sums : SA – 10 ; O. Ex -25 HW sums - 20 Test to be conducted	Nil
2	Departmental Accounts	15	PPT - concept, adjustment and Performa journal entry explanation, CW sums - SA-6; O. Ex -20, HW sums - 8 Assignment to be given	Nil
3	Partnership Accounts - Admission, Retirement and Death	20	PPT - concept, adjustment and Performa journal entry explanation, CW Sums - SA – 13; O.Ex - 20 HW sums - 14 Test to be conducted	Nil
4	Partnership Accounts - Dissolution, Insolvency of Partners	20	PPT - concept, adjustment and Performa journal entry explanation, CW Sums – SA – 10; O.Ex-30 HW sums -- 12 Test to be conducted	Nil
5	Accounting Standards for Financial Reports	15	PPT - concept explanation, Assignment to be given	Nil

Name of the Subject: Corporate Management

Year/Semester: I B / II

Subject Code: AY22B

Total Hours: 75

UNIT	CHAPTER	HOURS	METHODOLOGY	ITC TOOLS ADOPTED
1	Introduction to Management	15	PPT is used to explain the concept of management, its evolution, notes given.	Nil
2	Planning and Organising	15	PPT is used to explain the concept of planning, its types and different organisational types and students are asked to prepare a plan to achieve their own perceived goals, notes given.	Nil
3	Human Resource Management	15	PPT is used to explain the concept of HRM, training, functioning of HR dept in the organisation and its importance, notes given.	Nil
4	Performance Appraisal and Incentives	15	PPT is used to explain the concept of Performance appraisal, and incentives schemes, notes given.	Nil
5	Direction and Control	15	PPT is used to explain the concept. notes given.	Nil

Name of the Subject: Every Day Banking

Year/Semester: I TTM / II

Subject Code: AY52A

Total Hours: 30 Hrs

UNIT	SYLLABUS	HOURS	METHODOLOGY	ICT TOOLS USED
1	BANKING - CHEQUE - DEMAND DRAFT - DEBIT AND CREDIT CARD - RTGS - NEFT - ATM	15	PPT is used to explain the concepts and demonstrated by live examples.	https://netbanking.hdfcbank.com/netbanking/
2	INTERNET BANKING, MOBILE BANKING - IMPS - BHIM - NPCI - QR CODE PAYMENT	15	PPT is used to explain the concepts and demonstrated by live examples.	https://netbanking.hdfcbank.com/netbanking/ https://www.npci.org.in/

Name of the Subject: English for Commerce and Management II

Year/Semester: I A / II

Subject Code: PZICB

Total Hours: 15 Hrs

UNIT	SYLLABUS	HOURS	METHODOLOGY	ICT TOOLS USED
4	CREATIVITY AND MAGINATION	7	PPT to be used to explain the basics and activities specified in the teaching manuals to be followed and student knowledge is assessed at the end by student presentation, interactive discussion.	Nil
5	WORKPLACE COMMUNICATION	8	PPT to be used to explain the basics and activities specified in the teaching manuals to be followed and student knowledge is assessed at the end by student presentation, interactive discussion.	Nil

Name of the Subject: Income Tax Law & Practice II

Year/Semester: III A / VI

Subject Code: CYA6F

Total Hours: 15 Hrs

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
III	Aggregation of Income – Provisions relating to Income of other persons to be clubbed in Assessee's Total Income – Income of Minor child – Deemed Incomes.	7	PPT is used to explain the Provisions. Problems worked out in online and test to be conducted	NIL
III	Set-off and carry forward of Losses – Provisions	8	PPT is used to explain the Provisions. Problems worked out in online and test to be conducted	NIL

Name of the Subject: Institutional Training

Year/Semester: III B / VI

Subject Code: CYE6Q

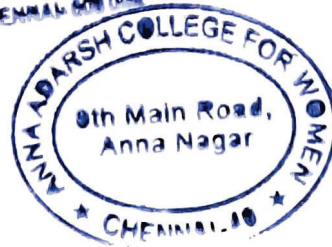
Total Hours: 15 Hrs

Unit	Chapter	Hours	Methodology	ICT Tools Adopted
1	Introduction	15	The students are encouraged to prepare the project report, after understanding the concept of their research work. Group discussions are held to decide the manner of data collection and statistical tools to be used. The students surf the internet and gather relevant information pertaining to the company, and they helped to write the profile of the company. Students were encouraged to do their analysis using ratio Analysis and interpret it.	
2	Organisation structure and Departmentation			
3	Office layout and office Machine			
4	Performance Analysis			
5	Conclusion			

Smile

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Name of the Staff : Ms. SARANYA K

Name of the Subject : Corporate Management

Year / Semester : I A / II

Subject Code : AY22B

Total Hours : 75 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction to Management Nature and functions of Management – Principles – role and function of Manager – Levels of Management – Development of Scientific Management and other Schools of thought and Approaches.	20	A brief explanation was given to the students about Management and its importance, nature and scope. The functions of managers and schools of thought were explained by adopting Lecture method. Test was conducted.	YouTube Link http://youtu.be/GZ2dmbDmB51
II	Planning and Organising Planning – need and importance – forms – types – steps – decision making – types – process. Organisation – types – Organisation structure – Centralisation and Decentralisation – Departmentation.	20	Planning, Policies and Decision-making were explained to the students by adopting Lecture Method. Types of Organisation and Departmentation were explained to the students by adopting Lecture Method. An assignment was given in this topic.	YouTube Link http://youtu.be/zuD5BqclY3c
III	Human Resource Management Human Resource – HRM and Personnel Management – Recruitment, Selection and Training methods – Human Resource Audit.	15	Introduction to Human Resource Management was given and Recruitment, Selection and training Methods were explained to the students by adopting Lecture Method. Test was conducted.	NIL
IV	Performance Appraisal and Incentives Performance Appraisal – methods – promotions and transfer – incentives – monetary and nonmonetary- welfare and social security measures.	20	Lecture method was adopted to explain the topic Performance Appraisal. PPT was presented to explain the topics Promotion and Transfer. Assignment was given to the students on the topic Welfare and social security measures. Seminar was taken by the students on the topic Monetary and Non-Monetary Incentives.	NIL
V	Direction and Control Direction – purpose – requirements of effective direction – motivation theories. Co-ordination – need, type and techniques for excellent co-ordination – controlling- meaning and importance – control process	15	Direction and Control topics were explained through Lecture method. Seminar was taken by the students on the topic Theories of Motivation. Various types and techniques in co-ordination were taught to the students by using PPT. Assignment was posted in the Google Classroom on the topic Controlling. Students were also submitted the assignment. Test was conducted.	YouTube Link https://youtu.be/TbmeGDqGnk0 https://youtu.be/EtPvAPuIMZg

Name of the Subject : Advanced Financial Accounting

Year / Semester : I B / II

Subject Code : AY22A

Total Hours : 90 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Branch Accounts Dependent Branches - Stock and Debtors system – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded)	20	Briefly explained the Branch Accounts, Dependent branches, Independent branches, Stock and Debtors system by adopting lecture method. Problems were worked out. Seminar was taken by the students.	NIL
II	Departmental Accounts Basis of Allocation of Expenses – Calculation of Profit - Inter-departmental Transfer at cost or Selling Price.	15	Lecture method was adopted for explaining about Departmental Accounts. Problems were solved. Test was conducted.	NIL
III	Partnership Accounts Admission of a Partner – Retirement of a Partner – Death of a Partner.	15	Introduction was given to Partnership Accounts. Admission, Retirement and Death of a Partner were explained by adopting Lecture Method. Problems were worked out. Test was conducted.	YouTube Link https://youtu.be/9qFfBu2mHG0
IV	Partnership Accounts Dissolution of a Partnership Firm – Insolvency of a Partner – Insolvency of all Partners Piecemeal Distribution of cash in case of Liquidation of Partnership Firm.	20	Lecture method was adopted for explaining about Dissolution, Insolvency, Piecemeal Distribution. Problems were worked out under all the topics. Assignment was given.	NIL
V	Accounting Standards for financial reporting Objectives and uses of financial statements for users-Role of accounting standards Development of accounting standards in India- Requirements of international accounting standards - Role of developing IFRS- IFRS adoption or convergence in India- Implementation plan in India- Ind AS-Difference between Ind AS and IFRS.	15	Indian Accounting Standards Ind AS and International Accounting Standards IFRS were briefly explained to the students by adopting Lecture method. Seminar was taken by the students. Test was conducted.	NIL

Name of the Subject : English for Commerce and Management II

Year / Semester : I A /II

Subject Code : PZ1CB

Total Hours : 15 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
IV	Creativity and Imagination	15	Lecture method was adopted to explain the Creativity and Imagination. Seminar was taken by the students.	NIL

			Test was conducted.	
V	Workplace Communication	15	Lecture method was adopted to explain about Workplace Communication. Assignment was Given. Test was conducted.	NIL

Name of the Subject : NME – Everyday Banking

Year / Semester : I BA (Eco) / II

Subject Code : AY52A

Total Hours : 30 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Banking – Definition – pass book – cheque book – Format of Cheque – Filling up of Cheque- Deposit Challan – Filling up – Clearing cheque – Transfer cheque – Collection Cheque – Payable at par – Demand Draft – application filling – Account Opening form – Filling up – Documents required - Debit Card – Credit Card – ATM Machine – Cash Deposit Machine – Pass book printing machine. MICR- IFSC- Fund transfer through ECS – NEFT – RTGS – Form filling for Fund transfer.	15	A brief explanation was given to the students about Banking by adopting Lecture method. Seminar was taken by the students. Test was conducted.	NIL
II	Online Banking – Sign up – Process – Requirements – Log in – Customer ID – User ID – Pass word – Hints for creating Pass words – change of pass word – on line transactions – Account statements – Fund Transfer – Payment of bills – Utility payments – Loans – Repaymentfor Loans – other services. Mobile Banking – meaning – importance – Advantages – Mobile Applications (App) – WAP (Wireless Application Protocol)- USSD (Unstructured Supplementary Service Data)- Registration process – through Mobiles – Process at Bank Branch - ATM- User ID-MPIN- change of MPIN –IMPS D(Immediate Mobile Payment System) - UPI(Unified Payment interface) – BHIM(Bharat Interface for money)- NPCI (National Payment Corporation of India) - Bank account Management – Transfer Funds – paying Bills – Locating ATMs - QR code payments- Alerts and notifications- Tracking Spending habits – Cash back- Safe banking methods.	15	The topic Online Banking was explained to the students by adopting Lecture Method. An assignment was given to the students in this topic. Test was conducted	NIL

Name of the Subject : Goods and Services Tax and Customs Law

Year / Semester : III B / VI

Subject Code : CYA6G

Total Hours : 15 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
II	Concept of Supply (Section 7 of CGST Act) – Composite and Mixed Supplies (Section 8 of CGST Act) – Interstate Supply (Section 7 of IGST Act) – Intra State Supply (Section 8 of the IGST Act) – Time of Supply (Section 12 & 13 of CGST Act) – Value of Supply (Section 15 of CGST Act).	15	Lecture method was adopted to explain the Concept of Supply, Composite Supply, Interstate and Intra State Supply, Time and Value of Supply under CGST and IGST. Seminar was taken by the students. Test was conducted.	NIL

Name of the Subject : Institutional Training

Year / Semester : III B / VI

Subject Code : CYE6Q

Total Hours : 15 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
	Institutional Training	15	Guidance was given to the students for the preparation of project report. Calculation of Ratio and Interpretation was given to the students. Findings, Suggestions and Conclusion were given.	NIL

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NEW FACULTY

Name of the Subject : Advanced Corporate Accounting

Year / Semester : II A / IV

Subject Code :

Total Hours : 90 Hours

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	UNIT I: Internal Reconstruction Meaning - Alteration of share capital - Accounting Procedures.	20	Briefly explained the accounting treatments for Internal Reconstruction and interpreting the relevance of various accounting regulations and provisions related to such events in context of existing legal and regulatory environment by adopting lecture method. Problems were worked out. Seminar was taken by the students.	NIL
II	UNIT II: Amalgamation, Absorption & External Reconstruction Meaning- Amalgamation in the nature of Merger, Purchase - External Reconstruction - Applicability of AS 14- Calculation of Purchase consideration (all methods) - Journal Entries in the books of Transferor and Transferee Companies, Revised Balance Sheet (excluding inter - company holdings)	20	Power Point Presentation was used to explain about Amalgamation, Absorption and External Reconstruction. Lecture method was adopted for explaining about capital reduction. Problems were solved. Online test was conducted.	YouTube Link https://youtu.be/ltiea7mK4EY
III	Liquidation Meaning - Preparation of Liquidator's Final Statement of Accounts - Calculation of Liquidator Remuneration.	15	Power point Presentation was used for explain the format of Liquidator's final statement of account. Problems were worked out. Oral Test was conducted.	NIL
IV	UNIT-VI Consolidation Holding Company -Subsidiary company - Meaning - Preparation of Consolidated Final Statement of Accounts.	15	Lecture method was adopted for explaining about Holding and Subsidiary companies. Problems were worked out. Assignment was given on the topic.	NIL
V	UNIT-V: Accounting For Banking Companies Bank accounts - Concept of Non-Performing Assets (NPA)- Preparation of Profit and Loss Account - Asset classification - Preparation of Balance Sheet.	15	Accounting For Banking Companies were briefly explained to the students by adopting Lecture method. Power Point Presentation was used. Problems were worked out. Home work problems were given to the students. Online test was conducted.	NIL

Name of the Subject: Indirect Taxation

Total Hours: 75

Subject Code:

Year/ Semester: II B/IV

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	Introduction :History and Objectives of Taxation – Tax System in India- Direct & Indirect Taxes – Meaning and Types – Powers of Union and State to levy taxes. Constitutional Amendments leading to introduction of GST and their importance	15	Lecture method adopted, concepts of taxes were explained. Internal test.	NIL
II	GST – Overview & Concepts Background behind implementing GST- The need for GST- objectives of GST- Business impact Benefits of GST-SGST- CGST and IGST- Taxes covered by GST- Definitions - Scope and Coverage Scope of supply- Levy of tax- Rate Structure- Taxable Events. Types of Supplies – Composite and Mixed Supplies – Composition Levy	20	Lecture method adopted, concepts of GST were explained along with types of supplies. Internal test.	Quizizz
III	GST Taxation/ Assessment proceedings: Return- Refunds- Input Tax Credit- Reverse charge Mechanism, Transitional Provisions composition under GST- Administrative structure of GST-Officers as per CGST Act- Officers as per SGST Act-Jurisdiction- Appointment Powers. Relevance of Cross Empowerments	20	Lecture method adopted, concepts of Administrative structure of GST and officers as per CGST Act were explained. Internal test.	NIL
IV	GST Audit Assessment and Audit under GST- Demands and Recovery- Appeals and revision- Advance ruling Offences and Penalties. National Anti-Profiteering Authority – GST Practitioners – eligibility and Practice and Career avenues	15	Lecture method adopted, concepts of GST Audit were explained along with GST eligibility practitioners. Internal test.	Kahoot
V	Customs duty The custom duty- Levy and collection of customs duty- Organisations of custom departments -Officers of customs- powers- Appellate Machinery- Infringement of the Law-Offences and Penalties- Exemptions from duty customs duty draw back- duties free Zones. Export incentive schemes	20	Lecture method adopted, concepts of customs duty were explained in detail. Seminar given.	NIL

Name of the Subject: Environmental Studies

Year/ Semester: II B/IV

Subject Code: ENV4B

Total Hours: 15

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
VII	Human Communities and the Environment : <ul style="list-style-type: none"> • Human population growth, impacts on environment, human health and welfare. • Resettlement and rehabilitation of projects affected persons; case studies. • Disaster management: floods, earthquake, cyclone and landslides. • Environmental movements : Chipko, Silent Valley, Bishnois of Rajasthan. • Environmental ethics : Role of Indian and other religions and cultures in environmental conservation. • Environmental communication and public awareness, case studies (e.g. CNG Vehicles in Delhi) 	8	Lecture method adopted	NIL
VIII	Field Work (6 lectures) • Visit to an area to document environmental assets: river / forest/ flora/ fauna etc. • Visit to a local polluted site – Urban / Rural/ Industrial/ Agricultural. • Study of common plants, insects, birds and basic principles of identification. • Study of simple ecosystem- pond, river, Delhi Ridge etc.	7	Lecture method adopted	NIL

Name of the subject: Goods & Service Tax & Customs Law

Year/ Semester: III A/ VI

Subject code: CYA6G

Total Hours: 45

UNIT	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS
2	Concept of supply (section 7 of GST Act)-composite and mixed supplies (section 8 of GST Act) Inter state supplies (section 7 of IGST Act)-Intra state supplies (section 8 of IGST Act)-Time of supply (section 12 & 13 of CGST Act)-Value of supply (section 15 of CGST	20	Lecture method and PPT was used to explain the concepts of supply and case studies were made to distinguish inter and intra state supplies. Home assignment was given	Assignment submitted in GCR You tube Link https://youtu.be/s7E7eq5qVNw
3	Levy and collection of CGST and IGST-composition levy-Input Tax credit-eligibility and conditions-Registration – persons liable for registration-compulsory registration-procedure for registration-amendment of registration-cancellation of registration-Tax invoice-Debit and credit notes	25	Lecture method and PPT was used to explain the process of registration and review was done by giving a test.	Online Assessment https://youtu.be/x5E9IjmfOyM

Name of the Subject : Income Tax Law and Practice -II

Year / Semester : III A / VI

Subject Code : CYA6F

Total Hours : 15 Hours

UNITS	CHAPTER	HOURS	METHODOLOGY	ICT TOOLS ADOPTED
I	CAPITAL GAINS Capital Gain – Meaning – Short term and Long-term Capital Gains – Certain Transactions not included as transfer – Cost of Acquisition – Cost of Improvement – Indexation – Capital Gain under different circumstances – Exempted Capital Gains – Computation of Capital Gains.	15	Online Lecture method was adopted to explain the concept of capital gain and various exemptions available to the assessee and provision were explained and problems were worked out in word document presented and home work was given. Online Internal assessment test was conducted on this chapter.	NIL

R. Shanthi

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