

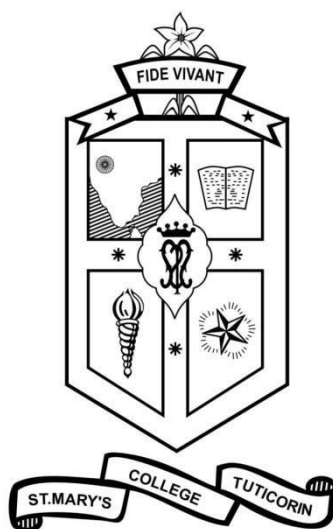
ST. MARY'S COLLEGE (Autonomous)

(Re-accredited with 'A+' Grade by NAAC)

Thoothukudi-628001

Tamil Nadu

(Affiliated to Manonmaniam Sundaranar University)



Syllabus

B. Com Corporate (Corporate Secretaryship)

School of Management & Economics

Outcome Based Curriculum

(W.e.f.2021)

Preamble:

The B.Com. programme is structured to equip students with knowledge, attitude and skills to meet the challenges of the modern business world. By the end of the programme, students gain an in-depth knowledge on core courses like Accounting, Banking, Law, Statistics, Finance, Logistics and Marketing. Professional courses like Chartered Accountancy, Company Secretary ship, Cost and Management Accountancy and Master of Business Administration can be pursued along with B.Com. programme, because the courses are interrelated.

Vision

To provide excellent and value based Commerce education.

Mission

- To provide the students with a basic as well as in-depth knowledge of the various fields of commerce and trade with full awareness on the prevailing business conditions.
- To enable them to seek higher education in commerce and professional courses like CA, CMA, CS and M.B.A.
- To train the students with required levels of competence for employment in both national and global level

Programme Outcomes:

PO No.	Upon completion of B.Com. programme, the graduates will be able to
PO – 1	develop language, numerical, experimental, analytical and computing skills.
PO – 2	pursue higher education programmes
PO – 3	excel in the recent trends of the world, enhancing the level of knowledge to emerge as a holistic person.
PO – 4	function effectively as an individual in multidisciplinary settings and develop their ethical, social and cultural values to serve the nation
PO – 5	be proficient in the fields of Arts, Science and Management Studies to qualify for

	the job
PO – 6	develop their communicative skills using a range of technologies which enable them to express their ideas and views effectively.
PO – 7	become an environmentally conscious citizen.
PO – 8	be an empowered and economically independent woman with efficient leadership qualities in an egalitarian society through liberative education

Programme Specific Outcomes

PSO No.	Upon completion of B.Com Degree programme, the graduates will be able to,	PO Mapped
PSO - 1	build a strong foundation of knowledge in different areas of commerce.	PO – 1,5,2
PSO - 2	develop the skill of applying concepts and techniques used in business and an attitude for working effectively and efficiently in an enterprise.	PO – 1, 2, 6
PSO – 3	develop functional and general management skills with sound ethics.	PO – 3, 4,7
PSO - 4	integrate knowledge, skill and attitude that will sustain an environment of learning and creativity among the students.	PO – 4,6,7
PSO - 5	acquire practical skills relating to finance, accounting, banking, taxation, computer application and learning and demonstrate writing skills in business communication	PO – 2,5,6
PSO - 6	exhibit students to entrepreneurship skills and inculcate global mindset.	PO – 5,7,8
PSO - 7	make decisions at personal and professional level.	PO – 3,8,7
PSO - 8	evaluate different problems using analytical, creative and integrative abilities.	PO – 1,2,4

Department of Commerce (Corporate Secretaryship) (SSC)
Semester – I

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA11	பொதுத்தமிழ் தாள் - 1 இக்கால இலக்கியம் செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, சிறுகதை	6	3	40	60	100
	French	21ULFA11	Preliminary French and Commercial terms					
II	General English	21UGEN11	Poetry, Prose, Extensive Reading and Communicative English-I	6	3	40	60	100
III	Core – I	21UCOC11	Financial Accounting I	5	4	40	60	100
	Core – II	21UCCC12	Corporate Culture and Practices	5	4	40	60	100
	Allied I	21UCOA11	Business Information System	4	4	40	60	100
IV	Skill Enhancement Course - I	21UCOPE1	Professional English for Commerce and Management- I	2	2	20	30	50
	Ability Enhancement Course I	21UAVE11	Value Education	2	2	20	30	50
			Total	30	22			

Semester – II

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA21	பொதுத்தமிழ் - தாள் 2 சமய இலக்கியங்களும் நீதி இலக்கியங்களும், செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, வாழ்க்கை வரலாறு	6	3	40	60	100
	French	21ULFA21	Progressive French and Commercial Correspondence					
II	General English	21UGEN21	Poetry, Prose, Extensive Reading and Communicative English-II	6	3	40	60	100
III	Core – III	21UCOC21	Financial Accounting – II	5	4	40	60	100
	Core – IV	21UCCC22	Corporate Finance	5	4	40	60	100
	Allied II	21UCOA21	Business Management	4	4	40	60	100
IV	Skill Enhancement Course - II	21UCOPE2	Professional English for Commerce and Management – II	2	2	20	30	50
	Ability Enhancement Course II	21UAEV21	EVS	2	2	20	30	50
			Total	30	22			

Semester – III

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA31	பொதுத்தமிழ்					

	French	21ULFA31	தாள் 3 : காப்பியங்களும் சிறுநிலக்கியங்களும் (செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, புதினம்) Advanced French Language	6	4	40	60	100
	General English	21UGEN31	Poetry, Prose, Extensive Reading and Communicative English-III	6	4	40	60	100
	Core V	21UCOC31	Advanced Financial Accounting	5	5	40	60	100
	Allied III	21UCOA31	Business Mathematics	5	5	40	60	100
	Core SB	21UCCS31	Banking and Financial Services	4	4	40	60	100
	NME I	21UCON31	Principles of Accountancy	2	2	20	30	50
IV	Ability Enhancement Course- III	21UAWS31	Women's Synergy	2	2	20	30	50
	Self-Study/ MOOC / Internship (Compulsory)	21UCOSS1	Customer Relationship Management		2			
			Total	30	28			

Semester – IV

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
I	Tamil /	21ULTA41	பொதுத்தமிழ் தாள் 4: சங்க இலக்கியம்: (செய்யுள், இலக்கணம், இலக்கிய வரலாறு, உரைநடை, நாடகம்)	6	4	40	60	100

	French	21ULFA41	French Course and Literature					
II	GeneralEnglish	21UGEN41	Poetry, Prose, Extensive Reading and Communicative English- IV	6	4	40	60	100
	Core VI	21UCOC41	Corporate Accounting	5	5	40	60	100
	Allied IV	21UCOA41	Business Statistics	5	5	40	60	100
	Core SB	21UCCS41	Corporate Law and Secretarial Practice	4	4	40	60	100
	NME II	21UCON41	E -Banking	2	2	20	30	50
IV	Ability Enhancement Course - IV	21UAYM41	Yoga and Meditation	2	2	20	30	50
	Self-Study/ Online course/ Internship (Optional)	21UCOSS2	Goods and Service Tax		+2			
V	NCC, NSS & Sports Extension activities / CDP		CDP		1			
					+1			
			Total	30	27+3			

Semester – V

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core VII (Common Core)	21UMCC51	Human Resource Management	6	3	40	60	100
	Core VIII	21UCOC51	Income Tax Law and Practice I	6	4	40	60	100
	Core IX	21UCCC52	Business Law	5	4	40	60	100

	Core X	21UCCC53	Corporate Governance	6	4	40	60	100
	Core Elective	21UCCE51	Corporate Compliance Management/ Corporate legal Framework	5	4	40	60	100
IV	Common SB Course	21UCSB51	Computer for Digital Era and Soft Skills	2	2	20	30	50
	Self-Study/ MOOC/ Internship (Optional)	21UCOSS3	Women Entrepreneurs		+2			
			Total	30	21+2			

Semester – VI

Part	Course	Course Code	Course Title	Contact Hours / Week	Credits	Max Marks		
						CIA	ESE	Total
III	Core XI	21UCCC61	Securities Law and Financial Market	6	4	40	60	100
	Core XII	21UCOC62	Commercial Law	6	4	40	60	100
	Core XIII	21UCOC63	Management Accounting	6	4	40	60	100
	Core XIV	21UCCC64	Export Import Logistics	6	4	40	60	100
IV	Core XV/ Project	21UCOC65 21UCOP61	Investment Management /Project	6	4	40	60	100

			Total	30	20			
			Total	180	140+5			

Semester	Hours / Week	Credits	Extra Credits	Total Marks
I	30	22	-	600
II	30	22	-	600
III	30	28		700
IV	30	27	3	700
V	30	21	2	500
VI	30	20	-	500
Total	180	140	5	3600

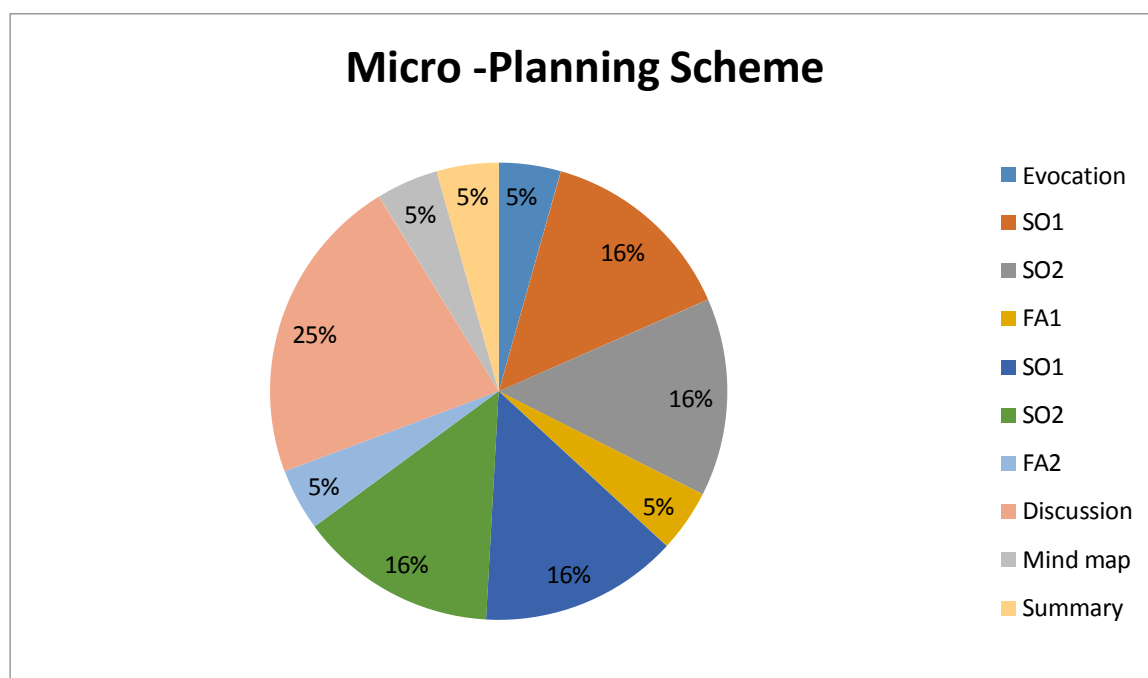
LessonPlan

Programme	B. Com Corporate Secretaryship
Semester	I
CourseTitle	Business Information System
Code	21UCOA11
Hours	4
TotalHours	60
Credits	4
Max Marks	60
Unit& Title	UnitI MS WORD
Nameofthe Faculty	Dr.AnnDevotta
T-Ltools	Mind Maps,GroupDiscussion

Pre-requisiteKnowledge:Basics about M.S Word , Fundamentals and its Application in various sectors

Micro-Planning

:60minutes



Evocation :3min

SO1 :10 min

SO2 :10 min

FA1 :3min

SO1 :10 min

SO2 :10 min

FA2 :3min

Discussion :15min

Mind Map :3min
Summary :3min

Topics for learning through Evocation:

Brief explanation about E-banking and its usage in daily life. Ask the students to share their knowledge its usage

1. Topic Introduction:

1.1 :General Objective:

- To understand the different Applications of MSWord
- To practically follow in day today documentation

1.2 :Specific Outcomes:

- To know about the various types of applications, its unique usage in various documentation process.
- To impart a practical knowledge about its usage in different channels working atmosphere

First Phase:

SO1 (10 minutes): Explain about MS WORD

SO2(10minutes):Discuss about its various applications.

Second Phase:

SO1(10minutes): Insisting the significance about its application in various sectors of documentation

SO2(10minutes):Explore its usage in life by practically applying under different situation

MindMap(3 minutes)

Create a simple mind map on various applications, tools, types of menus available and its importance

Summary(3minutes)

Summarize the total content taken among the students and raising questions through a group discussion

1.3 :Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		

D.Meta Cognitive Knowledge						1
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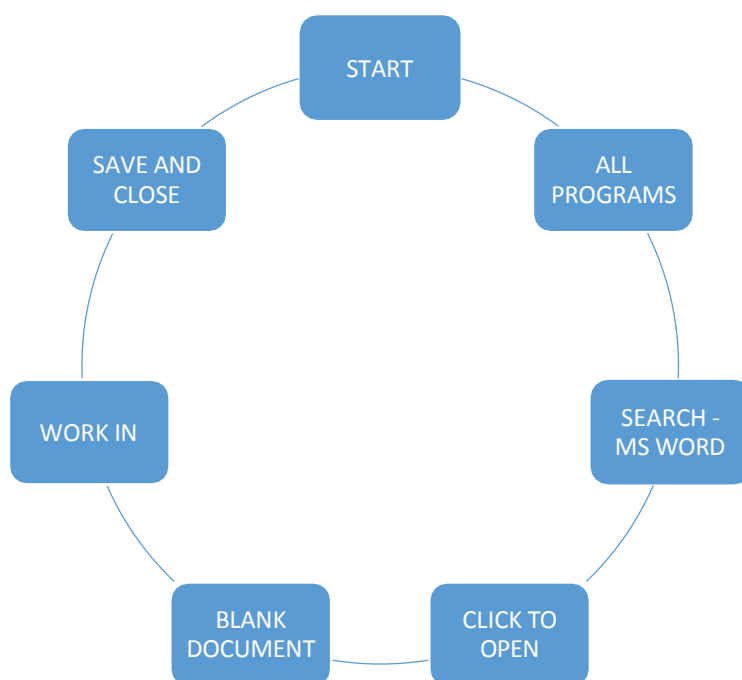
1.4:Keywords: How to start and process a new word document Types of Menus, mail merge, MS word tool.s

1.5 :KeyDiagrams(ifany)

3 Discussion:

Students were asked to discuss in detail about the usage of MS Word ,and were asked to implement the content through practical sessions

4MindMap



5.Summary

Microsoft Word is a word processing program that's part of the Microsoft Office suite. Its used to create, edit, and format documents.

Features

Spell and grammar checking: Checks for spelling and grammar errors

Text formatting: Formats text in different ways

Templates: Provides templates to make document creation easier

Collaboration: Allows multiple people to work on a document at the same time

Track changes: Keeps track of changes made to a document

Insert objects: Allows users to insert photos, tables, and charts into their documents

1. Assessment

Formative Assessment 1 (FA1) (3 minutes)

Students are asked to explain the various applications of Microsoft Word

Formative Assessment 2 (FA2) (3 minutes)

A quick review significance on the application, benefits and usage of Microsoft Word.

2. FAQ's: MSQ's/Descriptive questions:

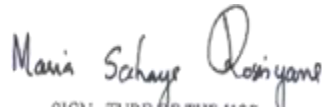
1. Explain mail merge? State its steps to merge a document
2. List out the application of Insert menu

3. References:

Sanjay Saxena .M.S OFFICE XP to Everyone ; 1st Edition, Chennai Vikas Publishing House Pvt. LIMITED



Verified by Subject Expert:



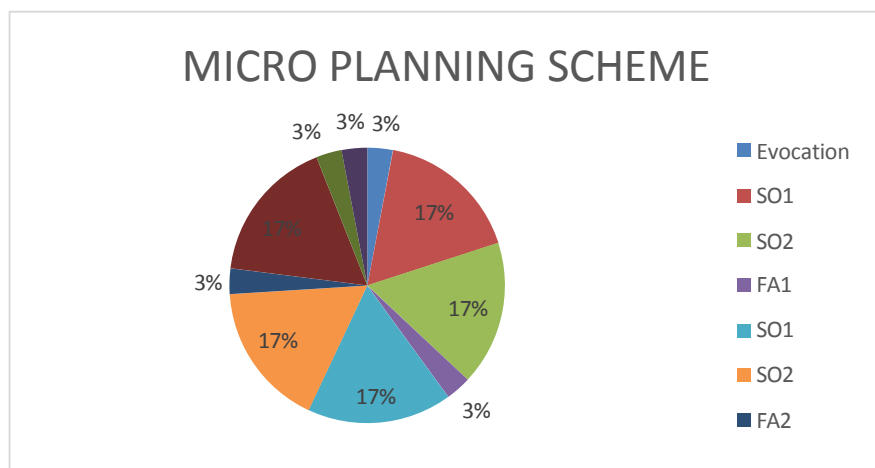
Approved by HoD

Lesson Plan

Programme	B.COM. Corporate Secretaryship
Semester	I
Course Title	Financial Accounting I
Code	21UCOC11
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit I : Introduction to financial accounting
Name of the Faculty	Ms. T. Manuel Infany
T-L tools	Mind Maps, Power Point Presentation, Group Discussion

Pre-requisite Knowledge : Basics about Classification of accounts and Golden rules of accounting.

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about Double Entry System of book keeping especially the classification of accounts into Personal account, Real account and Nominal Account in recording financial transactions in the books of accounts. Ask the students to share their knowledge in the application of rules for accounting.

2. Topic Introduction:

2.1 : General Objective:

- To understand the concept of Double Entry System of Book-keeping.
- To understand the application of double entry system of book keeping in recording financial transactions.

2.2 : Specific Outcomes:

- To have a clear knowledge about the golden rules of accounting.
- To learn to apply the usage of accounting principles in recording financial transactions.

First Phase:

SO1(10 minutes): Explain the concept of Double Entry System and its underlying principles.

SO2(10 minutes): Clarify the important classification of accounts in double entry system.

Second Phase:

SO1 (10 minutes): Identify and record financial transactions using the Double Entry System.

SO2 (10 minutes): Give practice to work out the problems by using double entry system of accounting rules in recording financial transactions.

Mind Map (2 minutes):

Create a simple mind map that clarifies with the Golden rules of Double entry system of Book keeping in recording financial transactions.

Summary (2 minutes):

Summarize the classification of accounts and Golden rules of book keeping for recording financial transactions by group discussion.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge	1					
B. Conceptual Knowledge		1, 2				
C. Procedural					2,3	

Knowledge						
D. Meta Cognitive Knowledge						1

2.4 : Key words:

Double entry system, Debit, Credit, Personal account, Real account and Nominal account.

2.5 : Key Diagrams (if any)



2.6 : Powerpoint Presentation

<https://slidesgpt.com/l/25My>

3. Discussion:

Students were asked to discuss in detail about the Golden rules of Double entry system of Book keeping in recording financial transactions and were asked to work the problems and find a solution to the same.

4. Mind



Map

5. Summary

Types of Accounts

In financial accounting, every debit or credit transaction entry will belong to one of the three types of accounts:

1. Nominal account

A nominal account is a general ledger containing the temporary transactions of a business, namely – expenses, incomes, profits and losses for a specific period. It contains all the transactions that occur in one fiscal year. Furthermore, it resets to zero and starts afresh when the next fiscal year begins.

Examples of nominal accounts are Commission Received, Salary Account, Rent Account and Interest Account.

2. Personal account

It can be divided into three subcategories:

Artificial personal account

An artificial personal account represents bodies which are not human beings but act as separate legal entities according to the law. For example, government bodies, hospitals, banks, companies, cooperatives, partnerships, etc.

Natural personal account

Accounts which relate to individuals—for example, a Capital account, a Drawings account, Creditors, Debtors, etc.

Representative personal account

This type of personal account represents a particular person or group of persons. However, the transactions in this type of account either belong to the previous or the coming year.

For example, a representative personal account can contain information on an employee's due salary from last year. Also, it can represent the amount of rent a company paid in advance for the coming year.

3. Real account

Like the other two, a real account is also a general ledger, but it contains transactions related to the liabilities and assets of a company. The assets, in this case, can be further subdivided into tangible and intangible assets. Tangible assets include land, buildings, machinery, furniture, etc. Alternatively, intangible assets include goodwill, patents, copyrights, etc. Unlike a nominal account, a real account does not close when a financial year completes. Rather, it is carried forward to the following year. In addition, a real account also appears in the company's balance sheet.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the Golden rules of various E- banking services available. Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Banking services.

7. FAQ' s

1. Describe Book Keeping.
2. Describe the term Double Entry System of Book Keeping. List out its features.
3. Explain in detail the classification of accounts.
4. Define accounting. List out its functions.
5. List out the limitations of accounting.
6. Explain the terms: a) Capital b) Drawings
7. Explain the terms: a) Fixed asset b) Current Asset
8. Paraphrase the terms on: a) Debtor b) Creditor
9. Summarize in detail about Book Keeping. State its advantages.
10. Interpret in detail about Double Entry System of Book Keeping and Explain its features.

8. MCQ's

1. Bank Account relates to-----
 - a. Personal account
 - b. Impersonal account
 - c. Asset account
 - d. **Nominal account**
2. Accounts of persons with whom the business deals is known as-----
 - a. **Personal account**
 - b. Real account
 - c. Nominal account
 - d. Profit & Loss a/c
3. Drawings account is-----
 - a. **Personal a/c**
 - b. Real a/c
 - c. Nominal a/c
 - d. Bank a/c
4. Accounting is-----
 - a. An art
 - b. science
 - c. **both art and science**
 - d. balance

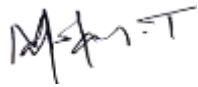
5. Money received by a business from the proprietor-----
- a. **Capital**
 - b. Investment
 - c. Loan
 - d. Debit
6. Asset-Liabilities =
- a. **Capital**
 - b. Loan
 - c. Drawings
 - d. Cash
7. Money taken by the proprietor for buying Computer for his son's use should be debited to ----- a/c.
- a. Capital
 - b. Investment
 - c. Son's
 - d. **Drawings**
8. If assets are more than liabilities, then it is _____
- a. Debit
 - b. Credit
 - c. **Capital**
 - d. Net profit
9. Assets=8000, liabilities=3200, capital_____?
- a. 11,200
 - b. 10.200
 - c. **4,800**
 - d. 3,200
10. Single entry system is a _____system of recording the business transactions.
- a. Scientific
 - b. **Unscientific**
 - c. Cash
 - d. Bank

9. References:

Gordon and Natrajan Banking theory Law and practice, Delhi Himalaya Publishing House, 2021 edition

Gurusamy S. Banking Theory Law and Practice. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

10. Verified by Subject Expert:



Approved by HoD

Co-ordinator,
Department of Commerce (SSC),
St. Mary's College (Autonomous),
Thoothukudi-620001

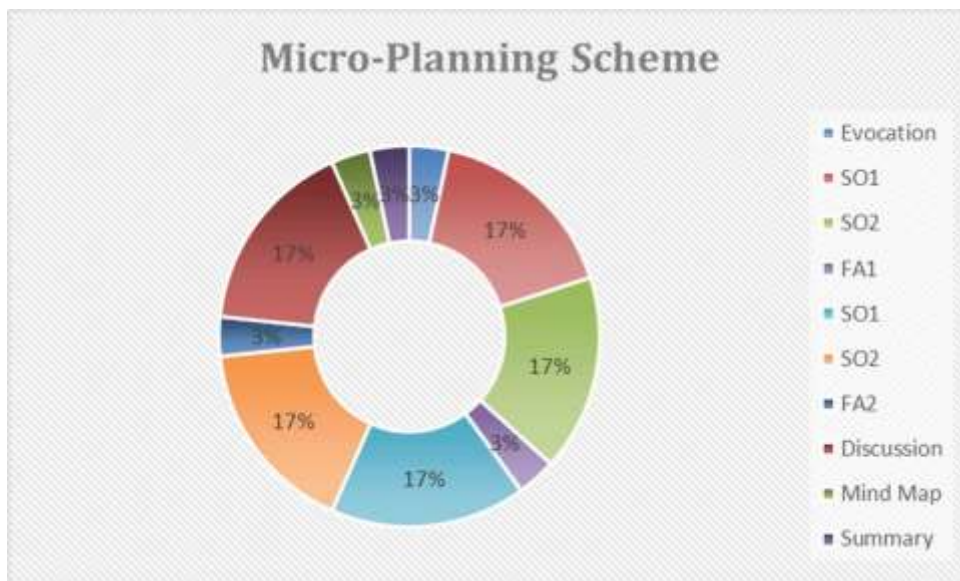
Lesson Plan

Programme	B. Com Corporate Secretaryship
Semester	I
Course Title	Professional English for Commerce and Management - I
Code	21UCOPE1
Hours	2
Total Hours	30
Credits	2
Max Marks	40
Unit & Title	Essence of Business English (Unit II)
Name of the Faculty	Dr.G.Maria Delicia Helina
T-L tools	PowerPoint Presentations, Exercises, Group Activities, Mind Maps

Pre-requisite Knowledge

- Basic understanding of English grammar and vocabulary
- Familiarity with commonly used English phrases in business communication

Micro-Planning : 60 minutes per session



- **Evocation:** 2 minutes
- **Specific Outcome 1 (SO1):** 10 minutes
- **Specific Outcome 2 (SO2):** 10 minutes
- **Formative Assessment 1 (FA1):** 2 minutes
- **Specific Outcome 1 (SO1):** 10 minutes
- **Specific Outcome 2 (SO2):** 10 minutes
- **Formative Assessment 1 (FA2):** 2 minutes
- **Exercises and Practice:** 10 minutes
- **Summary:** 2 minutes

1. Topics for Learning through Evocation

- Importance of Business English in professional settings
- Examples of commonly used confusing words and phrases

2. Topic Introduction

2.1 General Objective

To enhance students' command of Business English through the understanding of commonly confused words, usage of single words for phrases, and familiarity with prefixes, suffixes, synonyms, and antonyms.

2.2 Specific Outcomes

1. To identify and differentiate commonly confused words in English.
2. To effectively use single words for groups of words and understand their applications in business communication.
3. To enhance vocabulary through the use of prefixes, suffixes, synonyms, and antonyms.

First Phase

- **SO1 (15 minutes):**
 - Explanation of commonly confused words with examples: e.g., "affect vs. effect," "complement vs. compliment."
 - Activity: Identifying errors in sentences containing confusing words.
- **SO2 (20 minutes):**
 - Usage of single words for groups of words: Examples like "autonomous" for "self-governing," "inevitable" for "unavoidable."
 - Introduction to prefixes (e.g., "un-", "pre-") and suffixes (e.g., "-ness," "-able").

Second Phase

- **SO1 (10 minutes):**
 - Practice exercises on identifying and correcting commonly confused words in sentences.
- **SO2 (10 minutes):**
 - Vocabulary-building activity: Matching prefixes/suffixes to root words and forming meaningful words.

2.3 Taxonomy of Objectives

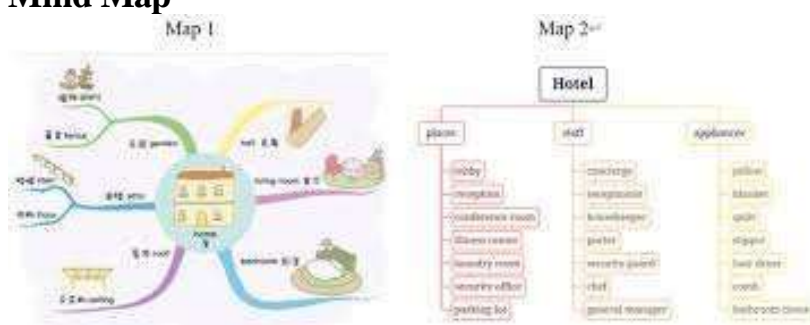
Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				

B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	
D. Meta Cognitive Knowledge						1

2.4 Key Words

Business English, confused words, single words, prefixes, suffixes, synonyms, antonyms

4. Mind Map



5. Summary (5 minutes)

- Consolidate the main points:
 - Explanation of commonly confused words
 - Examples of single words for phrases
 - Vocabulary improvement through prefixes, suffixes, synonyms, and antonyms
- Recap through group discussion and a short Q&A.

6. Assessment

- Formative Assessment 1 (FA1):**
Students identify and correct confusing words in a short paragraph.
- Formative Assessment 2 (FA2):**
Group activity to form words using given prefixes and suffixes.

7. FAQ's

- What are some examples of commonly confused words in English?
- How can single words replace groups of words effectively?
- What is the significance of prefixes and suffixes in vocabulary building?
- How do synonyms and antonyms enhance communication skills?

MCQs

1. Which of the following is an example of a pair of commonly confused words?
A) Affect vs. Effect
B) Good vs. Bad
C) Easy vs. Difficult
D) Fast vs. Slow

Answer: A) Affect vs. Effect

2. What is the correct prefix for forming the opposite of "happy"?
A) Pre-
B) Un-
C) Re-
D) In-

Answer: B) Un-

3. Which of the following is a single word for "self-governing"?
A) Autonomous
B) Dependent
C) Governed
D) Submissive

Answer: A) Autonomous

8. References

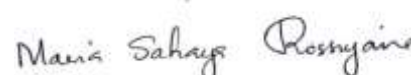
Text Book :

Rajendra Pal and Korlahalli. *Essentials of Business Communication*. New Delhi: Sultan Chand & Sons, 13th Revised edition; 2019

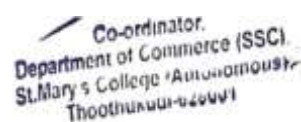
Books for Reference:

1. TANSCHÉ - *English for Commerce and Management*
2. Urmila Rai & Rai S.M. *Business Communication*. New Delhi: Himalaya Publishing House, 9th Revised Edition, 2015

9. Verified by Subject Expert:



Approved by HoD



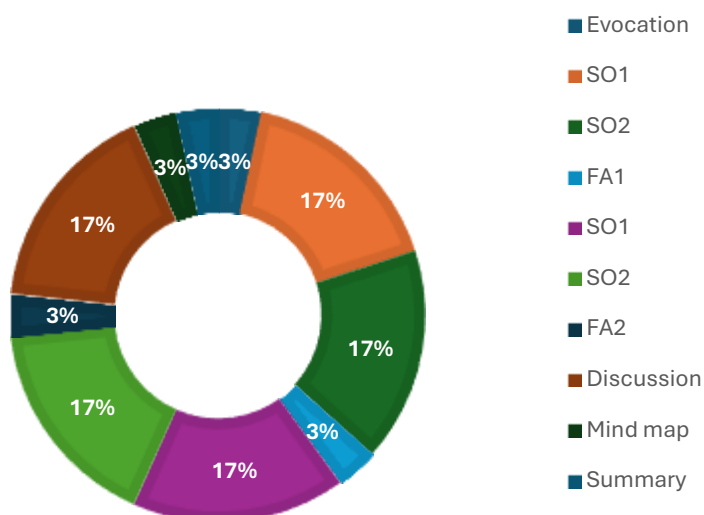
Lesson Plan

Programme	B. Com Corporate Secretaryship
Semester	II
Course Title	Corporate Finance
Code	21UCCC22
Hours	5
Total Hours	75
Credits	4
Max Marks	75
Unit & Title	Unit III: Operating and Financial Leverage
Name of the Faculty	Ms. D. Saranya
T-L tools	Mind Maps, Power point, Group Discussion, Interactive learning

Pre-requisite Knowledge: Basics about cost, profit, sales.

Micro- Planning : 60 minutes

MICRO-PLANNING SCHEME



Evocation : 2 min

SO1 : 10 min

SO2 : 10 min

FA1 : 2 min

SO1 : 10 min

SO2 : 10 min

FA2 : 2 min

Discussion : 10 min

Mind Map : 2 min

Summary : 2 min

1. Topics for learning through Evocation:

What will happen to a company's profit when its sales increase or decrease?

Students were asked to discuss their thoughts. This can activate their prior knowledge and get them thinking about the concept of leverage.

2. Topic Introduction:

2.1: General Objective:

- To understand and analyze the concepts of operating leverage and financial leverage.
- To calculate and interpret the leverage ratios.

2.2 : Specific Outcomes:

- To analyse the impact on business profitability and risk.
- To have a clear knowledge about financial performance of the company.

First Phase:

SO1 (10 minutes): Define and explain operating leverage and financial leverage.

SO2 (10 minutes): Identify the key differences between them.

Second Phase:

SO1 (10 minutes): Calculate and interpret the operating leverage and financial leverage ratios.

SO2 (10 minutes): Understand how leverage affect a company's financial performance.

Explore the examples of its usage in life under different situation

Mind Map (2 minutes)

Create a simple mind map that clarifies the financial performance of the organization.

Summary (2 minutes)

Summarize the difference between leverage and conduct a group discussion.

2.3: Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge				1		
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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2.4 : Key words:

Operating Leverage, Financial Leverage, Fixed Costs, Contribution Margin, Break-even Point, Debt Financing

2.5 : Key Diagrams (if any)

Powerpoint Presentation

<https://gamma.app/docs/Operating-and-Financial-Leverage-3rziqq4l4x988kh>

3. Discussion:

Students were asked to discuss in detail about the impact of leverage in determining the company's profit.

4. Interactive-Learning:

Students were divided into small teams and given them a scenario where they have to calculate leverage ratios based on given data. They presented their calculations and interpretations to the class.

5. Mind Map



6. Summary

Leverage in business refers to the use of fixed costs to magnify the effect of changes in sales on profits. Operating leverage arises from the use of fixed operating costs, which magnify changes in sales into larger changes in operating income. Financial leverage is the use of debt to finance a company's operations, which can amplify both the potential return and the risk. Understanding both types of leverage is important for assessing a company's profitability, risk, and overall financial health.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Ask students to solve a case study where they must calculate both the Degree of Operating Leverage (DOL) and Degree of Financial Leverage (DFL) based on a company's financial data.

Formative Assessment 2 (FA2) (2 minutes)

A clear explanation of the difference between operating and financial leverage.

FAQ's : MCQ's/ Descriptive questions:

1. What is the difference between operating leverage and financial leverage?
2. Why is operating leverage important?
3. Can a company have high operating leverage but low financial leverage?

2. References:

Aswath Damodaran, *Corporate Finance Theory and Practice*, William Publishing house:2015

Shashi K. Gupta, Anju Gupta, *Business Finance*, New Delhi: Kalyani Publishers.2013

3. Verified by Subject Expert:

D. Saranya.

Mani Sahay Rosnyair

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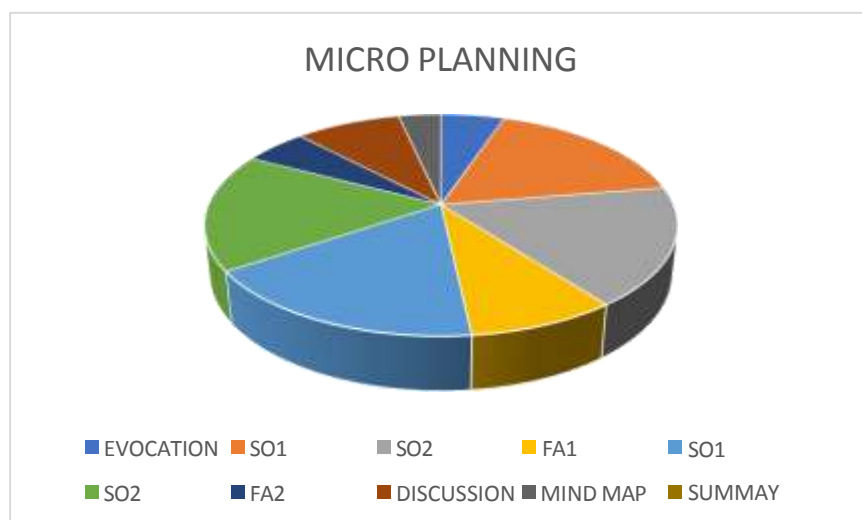
Lesson Plan

Programme	B. Com Corporate Secretaryship
Semester	II
Course Title	Business Management
Code	21UCOA21
Hours	4
Total Hours	60
Credits	5
Max Marks	100
Unit& Title	Unit I Significance of Management
Name of the Faculty	Dr.T.Priyanka
T-Ltools	Mind Maps, Case Studies, Group Discussions, Charts

Pre-requisite Knowledge

Basic understanding of business organizations, leadership, and general management principles.

Micro –Planning : 60 minutes



Evocation	:3min
SO1	:10 min
SO2	:10 min
FA1	:3min
SO1	:10 min
SO2	:10 min
FA2	:3min
Discussion	:15min
Mind Map	:3min
Summary	:3min

Topics for learning through Evocation :

Brief explanation about significance of management

1.1 General Objective:

To provide students with foundational knowledge of management principles, its nature, importance, and various schools of thought.

1.2 Specific Outcomes:

1. Explain the evolution of management through different schools of thought.
2. Understand the dual nature of management as both art and science.

First Phase : Core Concepts

SO 1 (15minutes) Schools of Management Thought

SO 2 (10 minutes) Management as an Art and Science

Second Phase : Practical Aspects

SO 1 (10 minutes) Importance of Management

- Achieving organizational goals.
- Efficient resource utilization.
- Decision-making and innovation.

SO 2 (10 minutes) Distinction between Management and Administration

Definitions: Management (execution focus) vs. Administration
(policy-making focus).

- Key differences in scope, focus, and levels of application.

Group Discussion (15 minutes)

- Divide the class into groups to debate: "Is management more of an art or a science?"

Mind Map (2 minutes)

Create a visual mind map summarizing:

- Schools of thought, the dual nature of management, levels, and key differences between management and administration.

Summary (3 minutes)

- Recap the topics discussed: management's nature, importance, levels, and coordination.
- Discuss its real-world applications in diverse industries.

1.3 Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge			2			
C. Procedural Knowledge				1		
D. Meta Cognitive Knowledge						1

1.4 : Keywords: management ,planning organising directing and controlling

1.5 :Key Diagrams(if any)

3. Discussion:

Students were asked to discuss in detail about the nature of management and also discuss about whether the management is art or science.

4. Mind Map



5. Summary

In essence, **management** is more operational and focused on executing plans, while **administration** is more strategic and focused on setting the direction for the Organisation.

6. Key points

Management and administration are fundamental to the effective operation of organizations, each playing distinct yet interconnected roles. Here are key points highlighting their significance:

Organizational Design:

Resource Management:

Performance Evaluation:

Decision-Making

Assessment (10 minutes)

1. **Formative Assessment 1:** Short quiz: Define and distinguish management and administration.
2. **Formative Assessment 2:** Ask students to describe the role of middle-level management using examples.

FAQs

1. Why is co-ordination considered the essence of management?
2. What is the major difference between scientific management and behavioral management?

MCQs

1. Who is known as the "Father of Scientific Management"?
 - (a) Henri Fayol
 - (b) Frederick Taylor
 - (c) Elton Mayo
 - (d) Peter Drucker**Answer: (b) Frederick Taylor**
2. Which level of management is responsible for setting the overall strategy of the organization?
 - (a) Top-Level
 - (b) Middle-Level
 - (c) Operational-Level
 - (d) Supervisory-Level**Answer: (a) Top-Level**

References

1. Koontz, H., & Weihrich, H., *Essentials of Management*.
2. Drucker, P.F., *Management: Tasks, Responsibilities, Practices*.

T. P. S. Pillai

Verified by Subject Expert:

Mani Sahaya Posingan

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Lesson Plan

Programme	B. Com Corporate Secretaryship
Semester	II
Course Title	Financial Accounting -II
Code	21UCOC21
Hours	5
Total Hours	75
Credits	4
Max Marks	60
Unit & Title	Unit: I Income and Expenditure Account
Name of the Faculty	Dr.S.Vimala
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about Non- trading concerns and Income and Expenditure

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation about organization and Non-profit organization

Topic Introduction:

1.1 : General Objective

- To understand the Income and Expenditure
- To learn to to assessment of profits for different forms of businesses.

1.2 : Specific Outcomes:

- To know about prepare Income and Expenditure account.
- To have a clear knowledge about the determine the expenditure and income

First Phase:

SO1 (10 minutes): Explain income and expenditure.

SO2 (10 minutes): Discuss about prepare income and expenditure account and its usage on different circumstances in organisation

Second Phase:

SO1 (10 minutes): Clarify that receipts and payments, Income and expenditure, surplus and deficiency.

SO2 (10 minutes): Explore the examples of its usage in non-profit organization under different situation.

Mind Map (2 minutes)

Create a simple mind map that identify the nature of expenses,

Summary (2 minutes)

Summarize the Advantages and disadvantages of income expenditure account by group discussion.

1.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		1	1			
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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1.4 : Key words:

Income and Expenditure account, surplus, deficit and non-profit organization.

1.5 : Key Diagrams (if any)

What is Income and Expenditure account

The Income and Expenditure account is similar to the Trading and Profit/Loss account prepared in the commercial(profit) Organisations. All the transactions of the revenue receipts and payments related to the current year are recorded in this accounts in Not-for-Profit Organisations.

In the Books of _____

Incomes and Expenses Account

as on _____ March, 20____

Incomes	Amount	Expenditure	Amount

Powerpoint Presentation

<https://gamma.app/docs/Income-and-Expenditure-Account-j5h11vnfjs789bv>

Discussion:

Students were asked to discuss in detail about prepare income and expenditure account and its usage and were asked to calculate the surplus or deficit.

Mind Map

INCOME AND EXPENDITURE ACCOUNT

for the year Ending.....

Dr.			Cr.
Expenditure	Amount	Income	Amount
To Salaries and Wages ...		By Subscriptions	...
Add: Outstanding at the end ...		Add: Outstanding at the end ...	
Less: Prepaid At the end ...		Less: Advance At the end ...	
Add: Prepaid in Beginning ...		Add: Advance in Beginning ...	
Less: Outstanding in Beginning...		Less: Outstanding in Beginning...	
.....
To Insurance Premium	...	By Entrance Fees*	...
To Postage and Telegram	...	By General Donation	...
To Audit Fees	...	By Sale of Old Newspaper	...
To Printing and Stationery	...	By Hall Rent	...
To Bank Charges	...	By Locker Rent	...
To Telephone Expenses	...	By Dividend and Interest Received	...
To Repairs	...	By Sundry or Misc. Receipts	...
To Electricity and Water	...	By Income from Drama	...
To Conveyance and Travelling	...	By Profit on Sale of Fixed Assets	...
To Sundry Expenses	...	By Deficit (i.e., Excess of	
To Rent, Rates and Taxes	...	expenditure over income)	...
To Depreciation on Fixed Assets	...		
To Loss on sale of Fixed Assets	...		
To Surplus (i.e., excess of income	...		
over expenditure			

***Note: If Entrance fees are to be capitalised than it should be shown on the liabilities side of the Balance Sheet.**

2. Summary

The income and expenditure account is prepared by the non-trading entities to determine surplus or deficit of income over expenditures for a particular time frame. The accumulated or accrual concept of accounting is rigidly pursued while preparing income and expenditure a/c of non-trading concerns. It is prepared as a portion of final accounts of non-trading entities and is equal to the profit and loss account outlined by for-profit business entities.

Features of Income and Expenditure Account

Below mentioned are the characteristic features of Income and Expenditure Account:

- Income and expenditure account presented by non-trading entities are much like the profit and loss a/c presented by trading entities.
- It is prepared by stringently following the fundamentals of the double-entry system of bookkeeping or accounting.
- It is always prepared during the end of the period which normally comprises of 1 year.
- It decides the surplus or deficit of income over expends of the non-trading entities for the particular year.

- The surplus or deficit from the income and expenditure account is moved to the capital fund a/c.
- The Income and expenditure account of only revenue nature are incorporated in this account. Any income and expenditure of capital nature are not comprehended.
- It is prepared by accountants chosen by the enterprise's management and is audited by an independent auditor.
- It does not begin with the opening balance, and it follows back the incomes received and expenditures incurred by the non-trading entities during the financial year.
- The accumulated or accrual concept of accounting is rigidly pursued when it is prepared.

1. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the final accounts

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of Income and expenditure account.

2. FAQ' s : MSQ's/ Descriptive questions:

1. Explain income.
2. Compare and contrast income and expenditure and Receipts and payments.
3. Define surplus.

References:

1. Gupta R.L. and Radhaswamy. M “*Advanced Accountancy*” Sultan Chand & Sons, New Delhi 13th Revised Edition Reprint 2020
2. Nagarajan K.L., Vinayagam M. and Mani P.L *Principles of Accountancy*. New Delhi: Eurasia Publishing house (P) ltd, Fourth Edition, 2009
3. Arulraj Ponnudurai. *Accountancy-Vol-II*. Tirunelveli–Sathya Publications, 11th edition Reprint 2020
4. Reddy T.S. and Murthy A. *Advanced Accountancy- Vol II*. Chennai – 17: Margham Publications, Second Edition 2019

Verified by Subject Expert:

S.vimala

Maina Sahay Rosnyain

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Lesson Plan

Programme	B. Com Corporate Secretaryship
Semester	IV
Course Title	Professional English for Commerce and Management – II
Code	21UCOPE2
Hours	2
Total Hours	30
Credits	2
Max Marks	30
Unit & Title	Unit IV:
Name of the Faculty	Ms. T. Manuel Infany
T-L tools	Mind Maps, Power point, Group Discussion

Pre-requisite Knowledge : Basics about Communication and meaning of speech.

Micro- Planning : 60 minutes



Evocation	: 2 min
SO1	: 10 min
SO2	: 10 min
FA1	: 2 min
SO1	: 10 min
SO2	: 10 min
FA2	: 2 min
Discussion	10 min
Mind Map	2 min
Summary	2 min

1. Topics for learning through Evocation:

Brief explanation on speech. Ask the students to speak on general topic

2. Topic Introduction:**2.1 : General Objective:**

- To understand the components of good speech
- To learn its applications

2.2 : Specific Outcomes:

- To know about the types of speech
- To have a clear knowledge about the components of good speech

First Phase:

SO1 (10 minutes): Explain about communication at various levels.

SO2 (10 minutes): Discuss about its usage on different circumstances

Second Phase:

SO1 (10 minutes): Clarify the idea on speech.

SO2 (10 minutes): Explore the components of good speech and its applications in life under different situation

Mind Map (2 minutes)

Create a simple mind map that clarifies the components of good speech

Summary (2 minutes)

Summarize the importance of good speech by group discussion.

2.3 : Taxonomy of objectives:

Taxonomy of objectives						
Knowledge Dimension	The Cognitive Process Dimension					
	Remember	Understand	Apply	Analyse	Evaluate	Create
A. Factual Knowledge		1				
B. Conceptual Knowledge		2				
C. Procedural Knowledge					1	

D. Meta Cognitive Knowledge						1
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2.4 : Key words:

Communication, speech, clarity, brevity, body language, eye contact.

2.5 : Key Diagrams (if any)

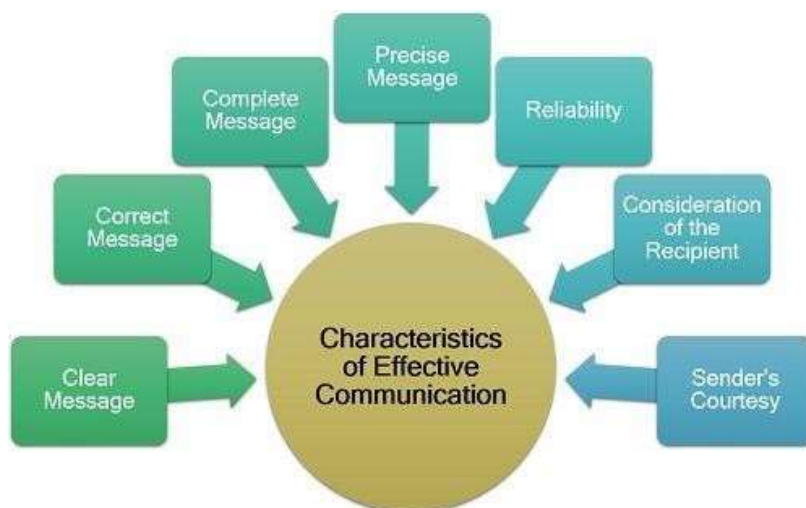
Powerpoint Presentation

<https://gamma.app/docs/Characteristics-of-Good-Speech-1k6uveyljmcwh52>

3. Discussion:

Students were asked to discuss in detail about components of good speech and were asked to frame a case study on the usage of its components

4. Mind Map



5. Summary

Characteristics of a good speech

- **Dynamic**
Dynamism is an important characteristic of a good speech. There must be variation in style, tone, voice, approach, and timing depending on the situation and timing, or the audience will lose interest and suffer from a monotonous presentation.
- **Clarity**
Clarity is an important aspect of a good speech. A good speech should be understandable by the audience or listener. A speech should be clear and unambiguous in order for the audience to easily understand it. A speech must be successful in order to achieve its goal by expressing itself clearly. It will be ineffective if it is not clear enough to express its meaning to the audience.
- **Informal talk**
Speech should be like an informal talk. A good speech is closer to a personal and informal chat between two intimate friends. There should be perfect contact between

the speaker and the audience. When you speak there should be a perfect rapport between you and your audience.

- **Live and concrete**

A good speech is one that is vivid and concrete in nature. A good speech is lived in nature and contains concrete facts that are simple to understand, for example, Grameen Phone is a leader in the Cell-Phone industry, with a 65 percent market share, reflects a live and concrete statement. Include facts in a clear and comprehensive manner. A speech should not contain any irrelevant or insufficient information. For example, the fact that India's population is growing at a rate of 2.3 percent per year is a striking statement.

- **Brevity**

The importance of brevity in a good speech cannot be overstated. On average, the audience cannot concentrate for more than fifteen to twenty minutes. Speeches should be succinct, concrete, and comprehensive. The average audience's concentration lasts no more than fifteen to twenty minutes. So, unless the audience requests more, speeches should not be longer than this. It is preferable to finish your speech within five to twenty minutes.

- **Interesting**

A speech should be delivered in an interesting and pleasing manner in order to motivate the audience to pay attention. It's an interesting one with quotes, anecdotes, and humor. Various stories, examples, quotations, and jokes can be used to make the speech more interesting. Quotations should be unique, and anecdotes should be fresh and succinct. Humor, on the other hand, should be refined and tasteful.

- **Audience oriented**

A good speech is one that encourages the audience to interact with the speaker. It's always geared toward the audience. It takes into account the listener's age, gender, religion, social, and economic status and makes it communicative. That is, the audience will maintain their attention by actively listening, expressing their support for the speech, and so on.

6. Assessment

Formative Assessment 1 (FA1) (2 minutes)

Students are asked to explain the various mobile apps for banking

Formative Assessment 2 (FA2) (2 minutes)

A quick review on the advantages and disadvantages of E-Delivery channels.

7. FAQ's : MSQ's/ Descriptive questions:

1. What is E-Delivery channel? State its types
2. Compare and Contrast Internet banking and Mobile banking

8. References:

Gordon and Natrajan Banking theory Law and practice, Delhi Himalaya Publishing House, 2021 edition

Gurusamy S. Banking Theory Law and Practice. Chennai: Vijay Nicole Imprints Private Ltd, 2022 edition.

9. Verified by Subject Expert:

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