#### E.M. GOPALAKRISHNA KONE YADAVA WOMEN'S COLLEGE

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# **LESSON PLAN 2023-2024**

## **DEPARTMENT OF COMMERCE**

(UG & PG - Odd Semester)



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#### LESSON PLAN 2023-2024

Class: III B.COM (Reg) Sub. Code: 21CE5A Semester: V Hours: 75 Hours

Title of the Paper: Management Accounting

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
Jun 2023	. 1	Management Accounting — Meaning, Definition, Objectives— Relationship between Cost, Financial and Management Accounting — Advantages and Limitations — Financial Statement Analysis — Comparative Statements— Common Size Statements— Trend Analysis	14	Chalk & Talk	K.Padmavathy
Jul 2023	11	Ratio Analysis - Meaning - Advantages - Limitations - Analysis of Liquidity, Solvency, Profitability, Activity and Capital Structure	13	Chalk & Talk	K. Padmavathy
Aug 2023	ш	Fund Flow and Cash Flow Analysis	16	Chalk & Talk	K.Padmavathy
Sep 2023	IV	Budget and Budgetary control - Objectives - Preparation of various Budgets (Sales, Production, Cash, Flexible).	17	Chalk & Talk	K. Padmavathy
Oct 2023	v	Marginal Costing - Meaning - Objectives - Break Even Analysis - Application of Marginal Costing for Managerial Decisions (Make or Buy Decision, - Selection of a Suitable Product Mix)	15	Chalk & Talk	K.Padmavathy

Dr. (Mrs.) V. Pushpalatha

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Head, Assistant Professor of Commerce



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#### LESSON PLAN 2023-2024

Class: III B.COM (Reg) Sub. Code: 21CE5A

Semester:V Hours: 75 Hours

Title of the Paper: Mar	agement Accounting
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Month	oth Unit Description of the Syllabus Allocat Mode &		The state of the s	Teaching Mode & Methods	Teacher	
Jun 2023			&	K.Padmavathy		
Jul 2023	n	Ratio Analysis - Meaning - Advantages - Limitations - Analysis of Liquidity, Solvency, Profitability, Activity and Capital Structure	13	Chalk & Talk	K.Padmavathy	
Aug 2023	ш	Fund Flow and Cash Flow Analysis	16	Chalk & Talk	K.Padmavathy	
Sep 2023	ıv	Budget and Budgetary control - Objectives - Preparation of various Budgets (Sales, Production, Cash, Flexible).	17	Chalk & Talk	K.Padmavathy	
Oct 2023	v	Marginal Costing - Meaning - Objectives - Break Even Analysis - Application of Marginal Costing for Managerial Decisions (Make or Buy Decision, - Selection of a Suitable Product Mix)	15	Chalk & Talk	K.Padmavathy	

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#### LESSON PLAN 2023-2024

Class: III B.COM (Reg) Sub, Code: 21CE5A Semester:V Hours: 75 Hours

Title of the Paper: Management Accounting

Month Unit		between Cost, Financial and Management		Teaching Mode & Methods	Course Teacher Signature K.Padmavathy	
				Chalk & Talk		
Jul 2023	п	Ratio Analysis - Meaning - Advantages - Limitations - Analysis of Liquidity, Solvency, Profitability, Activity and Capital Structure	13	Chalk & Talk	K.Padmavathy	
Aug 2023	ш	Fund Flow and Cash Flow Analysis	16	Chalk & Talk	K.Padmavathy	
Sep 2023	IV	Budget and Budgetary control - Objectives - Preparation of various Budgets (Sales, Production, Cash, Flexible).	17	Chalk & Talk	K.Padmavathy	
Oct 2023	v	Marginal Costing - Meaning - Objectives - Break Even Analysis - Application of Marginal Costing for Managerial Decisions (Make or Buy Decision, - Selection of a Suitable Product Mix)	15	Chalk & Talk	K.Padmavathy	

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#### LESSON PLAN 2023-2024

Class: II B.COM (Reg) Sub. Code: 22OUCOM34 Title of the Paper: Costing

Semester: III Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
Jun 2023	p. m		Chalk & Talk	K.Padmavathy	
Jul 2023	п	Materials Management-Economic Order Quantity(EOQ)-Stock levels-Minimum level, Maximum level -,Reorder level - Methods of pricing of materials issues First in First Out, Last in First out, Simple Average Price and Weighted Average Price Method.	15	Chalk & Talk	K Padmavathy
Aug 2023	ш	Labour Costs-System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Ganta's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficience plan-Labour turnover -Separation, Replacement and flux method.	19	Chalk & Talk	K. Padmavathy
Sep 2023	IV	Accounting Overheads-Basis of charging overheads-Allocation-Apportionment - Primary distribution, Secondary Distribution -Repeated distribution and Simultaneous equation method - Absorption of overheads	19	Chalk & Talk	K.Padmavathy
Oct 2023	v	Process costing-Normal loss, abnormal loss and abnormal gain(simple problems only) - Reconciliation of cost and Financial accounts	19	Chalk & Talk	K.Padmavathy

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#### LESSON PLAN 2023-2024

Class: II B.COM (SF)

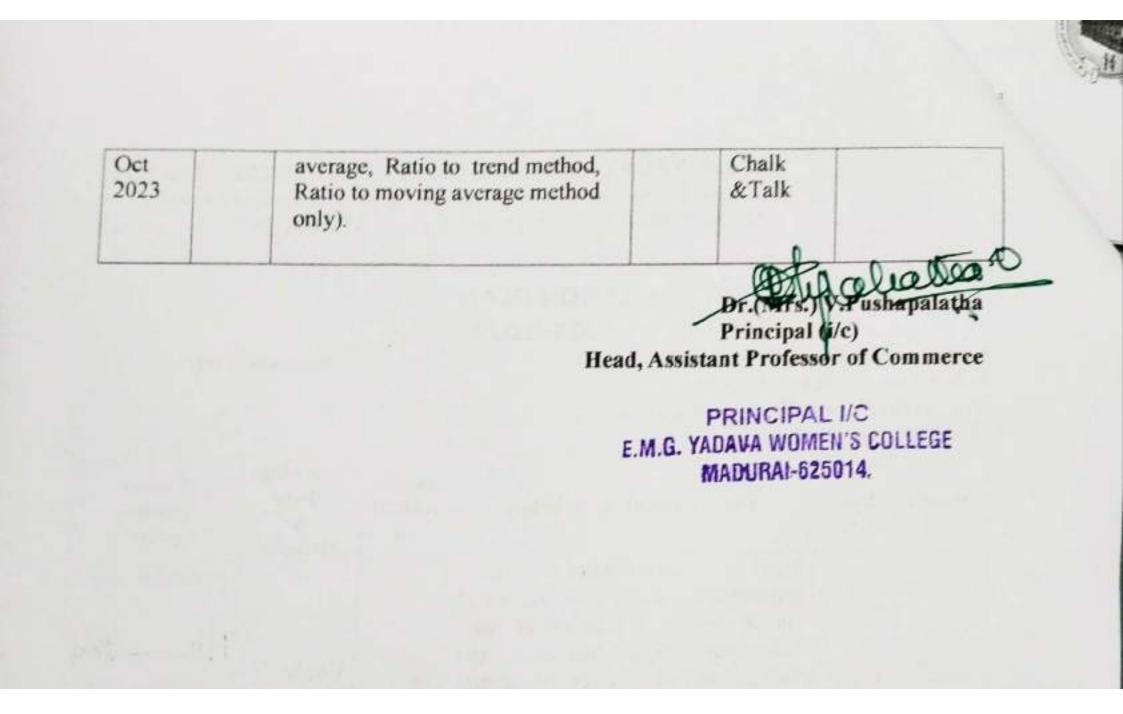
Semester :III

Sub. Code: 220UCOMGECO3

Title of the Paper: Business Statistics

Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	18	Chalk &Talk	M.Neelavathy  Hluthy
July 2023	11	Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's, Bowley's and Kelly's Co-efficient of skewness.	18	Chalk &Talk	M.Neelavathy  M.M. Hry
Aug 2023	ш	Correlation analysis -Types of correlation - Karl Pearson's Coefficient of correlation, Correlation of grouped data -Spearman's Rank Correlation - Regression Analysis - Linear & Non linear regression - Determination of Regression line of Y on X and X on Y.	18	Chalk &Talk	M. Neelavathy
Sep 2023	IV	Index Numbers - Types - Aggregate - Weighted price relatives - Test of consistency of index numbers - Fixed base - Chain base - Base shifts - Consumer price Index - Aggregate family Budget Method.	18	Chalk &Talk	M.Neelavathy
	v	Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple	18		M. Neelavathy





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### LESSON PLAN 2023-2024

Class: III B.COM (R) Sub. Code: 21SEC51

Title of the Paper: SEC-Genaral Knowledge

Semester: V **Total Hours :30 Hours** 

Month	Unit	Description of the Syllabus	Hours	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	General English - Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.	6	Chalk &Talk	M.Neelava
July 2023	п	viz. Scientific Llaws, Scientific Inventions and Discoveries, Scientists and their Contributions, -Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.	6	Chalk	M. Neelava hy
Aug 2023	ш	History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics, Commerce and business -Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import	6	&Talk Chalk &Talk	M. Neelavat hy
Sep 2023	IV	Citizenship-Fundamental Rights-Fundamentable duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy	6	Chalk &Talk	M. Neclavat hy
Oct 2023	v	Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport, Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.	6	Chalk &Talk	M.Neelavat hy

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## LESSON PLAN 2023-2024

Class: III B.COM (R) Sub. Code: 21C51

Semester: V Total Hours: 90 Hours

Title of the Paper: Corporate Accounting

		- Comporate Accounting		oun mours	: 90 Hours
Month	Unit	Description of the Syllabus	Hours	Feaching Mode& Methods	Course Teacher Signature
June 2023	1	Shares - Classes of shares - Issue of shares at par, premium & Discount - Forfeiture and re- issue of Shares - Underwriting of Shares and Debentures.	18	Chalk &Talk	M.Neelaval
July 2023	n	Debentures-Types - Issue and Redemption of Debentures-Redemption of Preference Shares.	18	Chalk &Talk	M.Neelavar
Aug 2023	m	Profit prior to incorporation - Calculation of Time Ratio and Sales Ratio - Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule - Trading, Profit & Loss Account, Profit & Loss Appropriation Account - Balance Sheet.	18	Chalk &Talk	M. Neelavar
Sep 2023	IV	Amalgamation, Absorption, Internal and External Reconstruction.	18	Chalk	M. Neelavat
Oct 2023	v	Liquidation of companies - Statement of Affairs and Deficiency - Liquidator's Final statement of Account.	18	&Talk Chaik &Talk	M. Neelavar

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#### LESSON PLAN 2023-2024

Class: II B.COM (R) Sub. Code: 22OUCOM33 Total Hours: 90Hours

Semester: III

Title of the Paper: Financial	Accounting III
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Month	Unit	Description of the Syllabus	Hours Allocate d	Mode & Methods	Course Teacher Signature
Jun 2023	1	Fire Insurance claims - Loss of stock policy - Loss of profit policy     Application of Average clause.	18	Chalk &Talk	M. Sriramajayan
July 2023	п	Royalty Accounts - Meaning - Minimum rent - Short Workings - Recoupment of Short Workings - Accounting treatment in the books of lessor and lessee - Sub-lesse	18	Chalk &Talk	M Sriramajayam M SASL 1
Aug 2023	ш	- Insolvency Accounts of individuals - Preparation of Statement of Affairs and Deficiency Account.	15	Chalk & Talk	M.Sriramajayam M & W + 1
Sep 2023	ıv	Hire purchase and Installment System - Features - Calculation of Interest - Accounting treatment in the books of buyer and seller - Default and repossession - Complete repossession - Partial repossession (excluding Hire Purchase Trading and stock and debtors system) Installment purchase system - Accounting Entries - Difference between Hire purchase system and Installment System.	21	Chalk &Talk	M,Sriramajayam
Oct 2023	v	Contract Accounts - Specimen of Contract Account - Meaning of Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money - Methods of Calculating Profit on incomplete Contract - Preparation of Contract Accounts and Balance sheet.	18	Chalk &Talk	M. Sriramajayam

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#### LESSON PLAN 2023-2024

Semester :III

Class: II Bcom (R)

Sub. Code: 22OUCOMSE3P

Title of the Paper: SBE - Commerce Practical

Total Hours: 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June- 2023	1	Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting acreative model of advertisement copy.	6	Chalk & Talk	M. Sriramajayam
July 2023	i n	Knowledge of various forms used in day- to-day banking transactions - Account opening form - Cheque - Pay-in slip, Withdrawal form, Transfer form, Draft - Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt, letter of credit - ATM, Debit and Credit Cards.	6	Chalk & Talk	M.Sriramajayam M.S.W.
Aug 2023	111	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insuranceplan-Filling up application form—Submitting claim forms.	6	Chalk & Talk	M.Sriramajayam M.S.D.C.
Sep 1023	rv	Preparation of Model Project Report by an Entrepreneur- General information, project description, market potential, capital costs and sources of finance, Assessment of workingcapitalrequirements ,Financial Consideration.	6	Chalk & Talk	M. Sriramajayam
Oct 023	v	Goods and Service Tax - Three prime models of GST - Central, State and Dual - Process of GST Registration - Knowledge on registration certificate and Invoice format of GST.	6	Chalk & Talk	M. Sriramajayam

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> LESSON PLAN 2023-2024

> > Semester: III

Class: II B.com (R) Sub. Code: 220UCOM32

Title of the Paper:Priniciples of insurance

Month		Description Of the Syllabus	Hours	Teaching Mode & Methods	Course Teacher Signature
Jun 2023	-1	The Conceptual Framework Insurance-Definition- Evoluation of Insurance-Nature & principles of Insurance -Role & importance of Insurance - Kinds of Insurance (Business point of view and Risk point of view) - Insurance organizations in India.	15	Chalk & talk	M.Stiramajayam M.S.S.M
July20 23	п	Life Insurance – Features of Life Insurance – Kinds of Life Insurance policies –(Whole life policy, endowment policy, Survivor policy, joint life policy) – Calculation of premium-Surrender value-Life Insurance for the Under Privileged: Industrial Life Insurance- Group Life Insurance-Disability Benefit Policies.	15	Chalk & talk	M.Sriramajayam
Aug 2023	m	Marine Insurance - Definition- Subject matters of Marine Insurance- Elements of Marine Insurance Contract:Features of General Contract-Insurable Interest-Utmost Goodfaith-Doctrine of Indemnity-Subrogation-Warrenties-Proximate Causes-Assignment and Nomination of the Policy-Return of Premium- Classes of Marine policies - kinds of Marine losses (Total Loss, Partial Loss, Particular Average Loss and General Average Loss) - Document Indifferent types of claims.	15	Chalk & talk	M.Sriramajayam
2023	IV	Fire Insurance - Definition- Principles of Fire Insurance- Kinds of Fire policies Policy conditions-Rate fixing of fire Insurance - Principles of Rate Fixing- Reinsurance.	15	Chalk & talk	B.Jayashree For M.S.W.
Oct   :023	v	Insurance Regulatory and Development Authority of India (IRDA) - Role of IRDA and its guidelines- Privatization- Cases for and against privatization of Insurance - Liability Insurance- Meaning- Types- Health Insurance- Meaning- Benefits	15	Chalk & talk	B.Jayashree Fer M.S.D.

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#### **LESSON PLAN** 2023-2024

Class

: I B.COM(CA) 'C'

Sub.Code

: 230UCCAFC1

Semester:1

Title of the Paper: Basic Computer Knowledge

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Unit: I - Introduction to Computers: Introduction - Functions - Characteristics- Applications. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers.	6	Chalk & Talk	S.Chitradevi
July 2023	n	Unit: II – Components of Computers: Input Unit – Output Unit – Memory Unit – Control Unit – Arithmetic & Logical Unit. Generations of Computers.	6	Chalk & Talk	S.Chitradevi
Aug 2023	ш	Unit: III- Number System: Introduction – Data Representation – Types of Number System: Decimal Number System – Binary Number System – Octal Number System – Hexadecimal Number System.	6	Chalk & Talk	S.Chitradevi
Sep 2023	IV	Unit : IV- Computer Networks: Introduction - Types of Networks:	100	Chalk & Talk	S.Chitradev
Oct 2023	2 4	Unit :V - Concepts of Operating System: Introduction to OS - Type of OS - Architecture of OS - Features of OS.	13 /	Chalk & Talk	S.Chitrade

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#### LESSON PLAN 2023-2024

Semester :III

: II M.Com(CA) Class Sub. Code : 21OPDE3A

Title of the Paper: Database Management System

Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hours Alloca -ted	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	UNIT: I - Overview of Data Base Systems: Managing data - File system versus a DBMS - Advantages of a DBMS - Describing and storing data in DBMS - Queries in a DBMS - transaction management - Structure of a DBMS - People who work with Data bases.	15	Chalk & Talk	S.Chitradevi
July 2023	п	UNIT:II - Introduction to Data Base design: Database design and ER Diagram - Entities, Attributes and Entity Sets - Relationships and relationship sets - Additional features of the ER Model - Conceptual design for large enterprises - The Unified modeling language.	15	Chalk & Talk	S.Chitradevi
Aug 2023	ш	UNIT: III - The Relational Model: Introduction to Relational Model - Integrity Constraints over relations - Querying Relational data - Logical database design - Introduction to views - Destroying/Altering tables and views.	15	Chalk & Talk	S.Chitradevi
Sep 2023	IV	UNIT: IV - SQL Queries, Constraints, Triggers: Overview - The form of a basic SQL query - Union, Intersect and Except- Nested Queries- Aggregate Operators- Null values- Triggers and Active databases.	15	Chalk & Talk	S.Chitradevi
Oct 2023	v	UNIT: V - Storing Data Disks and Files: the Memory Hierarchy - Redundant Arrays of Independent Disks - Disk Space Management - Buffer Manager - Files off Records - Page Formats - Record Formats.	15	Chalk & Talk	S.Chitradevi

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#### **LESSON PLAN** 2023-2024

Class

: I B.COM(CA) 'C'

Semester :I

Sub.Code

: 23OUCCAFC1

Title of the Paper: Basic Computer Knowledge

Total Hours : 30 Hours

Monti	Un	it Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature S.Chitradevi
June 2023	1	Unit: I - Introduction to Computers: Introduction - Functions - Characteristics- Applications. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers.	6	Chalk & Talk	
July 2023	п	Unit: II - Components of Computers: Input Unit - Output Unit - Memory Unit - Control Unit - Arithmetic & Logical Unit. Generations of Computers.	6	Chalk & Talk	S.Chitradevi
Aug 2023	ш	Unit: III- Number System: Introduction - Data Representation - Types of Number System: Decimal Number System - Binary Number System - Octal Number System - Hexadecimal Number System.	6	Chalk & Talk	S.Chitradevi
Sep 2023	IV	Unit: IV- Computer Networks: Introduction - Types of Networks: LAN, WAN, MAN. Network Topology: Star, Ring, Bus, Tree.	6	Chalk & Talk	S.Chitradevi
Oet 023	v .	Unit :V - Concepts of Operating System: Introduction to OS - Type of OS - Architecture of OS - Features of OS.	6	Chalk & Talk	S.Chitradevi

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#### LESSON PLAN 2023-2024

Class: I B.COM (CA) 'A' Sub.Code: 23OUCCAGECA1P

Title of the Paper: Programming in C Lab

Semester: I

Total	Hours: 30	and the state of the base	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Write a C program to find roots of a Quadratic equation. Write a C program to find the total no of digits and the sum of individual digits of a positive integer	4	Practical	S.Niveethitha
July	11	Write a C program to generate the Fibonacci sequence of first N numbers. Write a C program to sum the series S=1 - x + (x^2/2!) - (x^3/3!) + (x^n/n!)	6	Practical	S Niveethitha
2023 Aug 2023	ш	Write a C program to arrange the elements of an integer array using Bubble Sort algorithm. Write a C program to input two matrices and perform matrix multiplication on them	6	Practical	S.Niveethitha
Sep 2023	ıv	Write a C program to check whether the given string is palindrome or not without using Library functions. Write a C program to count the number of lines, words and characters in a given text.	6	Practical	S. Niveethitha
Oct 2023		Write a C program to generate Prime numbers in a given range using user defined function. Write a C program to find factorial of a given number using recursive function. Write a C program to maintain a record of n student details using an array of Structures with four fields - Roll number, Name, Marks and Grade Calculate the Grade according to the following conditions. Marks Grade >=80 A >=60 B >=50 C >=40 D <40 E Print the details of the student, given the student Roll number as input.	8	Practical	S.Niveethitha

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#### LESSON PLAN 2023-2024

Class

: III B.Com (CA) 'B'

Nemester: V

Sub.Code: 21D5P

Title of the Paper: Oracle Lab

Total Hours

: 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Duta Definition Language     (DDL) with Data constraints. 2.     Duta Manipulation     Language(DML)     Simple Queries	14	Practical	S. Niveethitha
July 2023	11	Built-in-queries (i) Character Function (ii) Numeric Function     (iii) Date Function     SQL Distinct Function     SQL using Logical Operators	13	Practical	S.Niveethitha
Aug 2023	m	7. SQL Functions 8.PL/SQL Program for Reverse the given number	16	Practical	S.Niveethitha
Sep 2023	IV	9. PL/SQL Program for Multiplication Table 10. PL/SQL Program for Electricity Bill preparation 11. PL/SQL Program for Fibonacci Series	17	Practical	S. Niveethitha
Oct 2023	v	12. PL/SQL Program for Odd Number Generation 13. Program for Exception Handling	15	Practical	S. Niveethitha

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#### LESSON PLAN 2023-2024

Class

: III B.Com (CA) 'B'

Sub.Code : 21DE5C

Title of the Paper: Database Management System

Month	Unit	: 75 Hours  Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	DBMS: Introduction – Why a Database – Characteristics of data in a Database – Database Management System – Types – Software Development Life Cycle(SDLC) – Database Development Life Cycle(DDLC).	14	Chalk & Talk	S. Niveethitha
July 2023	п	RDBMS: Introduction – Terminology – Relational Data Structure – Relational Data Integrity – Relational Data Manipulation – Codd's Rules.	13	Chalk & Talk	S.Niveethitha
Aug 2023	ш	Database Architecture and Data Modeling Introduction – Database design – Design Constraints – Functional Dependencies Entity-Relationship Modeling; Introduction – E-R ModelComponents of an E-R Model: Entities-Attributes-E-R Diagram Conventions-RelationshipsEntity List-E-R Diagrams.	16	Chalk & Talk	S.Niveethitha
Sep 2023	IV	SQL Introduction - History - Characteristics - Advantages - SQL in Action-Data types and Literals - Types of SQL Commands - SQL Operators- Operator Precedence.	17	Chalk & Talk	S.Niveethitha
Oct 2023	v	Queries and Subqueries Queries - Sub Queries - Augregate Functions - Insert, Update and Delete Operations- Joins and Unions	15	Chalk & Talk	S.Niveethitha

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Semester: V



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#### LESSON PLAN 2022-2023

Class: III B.COM (SF)

Semester :V

Sub. Code: 21C51 Title of the Paper: Corporate Accounting

Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Shares - Classes of shares - Issue of shares at par, premium & Discount - Forfeiture and re-issue of Shares- Underwriting of Shares and Debentures.	18	Chalk & Talk	T. Karthiyayini
July 2023	n	Debentures-Types - Issue and Redemption of Debentures-Redemption of Preference Shares.	18	Chalk &Talk	T. Karthiyayini
Aug 2023	ш	Profit prior to incorporation - Calculation of Time Ratio and Sales Ratio - Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule - Trading, Profit & Loss Account, Profit & Loss Appropriation Account - Balance Sheet.	18	Chalk &Talk	T. Karthiyayini
Sep 2023	IV	Amalgamation, Absorption, Internal and External Reconstruction.	18	Chalk &Talk	T. Karthiyayini
Oct 2023	v	Liquidation of companies - Statement of Affairs and Deficiency - Liquidator's Final statement of Account.	18	Chalk &Talk	T. Karthiyayini

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Semester :III

&Talk

#### **LESSON PLAN** 2023-2024

Class: II B.COM (SF)

Sub. Code: 22OUCOMGECO3

Title of the Paper: Business Statistics

Month	Unit	90 Hours  Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation, Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	18	Chalk &Talk	T. Karthiyayini
July 2023	11	Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's, Bowley's and Kelly's Co-efficient of skewness.	18	Chalk &Talk	T. Karthiyayin
Aug 2023	ııı	Correlation analysis -Types of correlation - Karl Pearson's Co- efficient of correlation, Correlation	18	Chalk	

of grouped data -Spearman's Rank

Correlation - Regression Analysis

T. Karthiyayini

		Linear & Non linear regression — Determination of Regression line of Y on X and X on Y.			
Sep 2023	IV	Index Numbers - Types - Aggregate - Weighted price relatives - Test of consistency of index numbers - Fixed base - Chain base - Base shifts - Consumer price Index - Aggregate family Budget Method.	18	Chalk &Talk	T. Karthiyayini
Oct 2023	v	Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).	18	Chalk &Talk	T. Karthiyayini

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#### **LESSON PLAN** 2022-2023

Class: II M.COM

Semester :II

Sub. Code: 22OPCOM44

Title of the Paper: Entrepreneurship Development Total Hours: 90 Hours

Month	1		Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Entrepreneurship: Meaning, Definition,  Role of Entrepreneur in the process of economic development-Entrepreneur vs. Manager — Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors- Theories: Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Chelland's Achievement Motivation Theory — Motivational factors of Entrepreneur. Entrepreneural competencies: Competence — Meaning, Components: Knowledge, Skill, Traits and Motives — Qualities of Entrepreneurs — Types of Entrepreneurs — Functions of Entrepreneurs — Positive and Negative aspects of Entrepreneurship		Chalk &Talk	T. Karthiyayini
July 2023	п	Women Entrepreneurs: Concept of Women Entrepreneurs - Types - Factors influencing women Entrepreneurs - Women Entrepreneurs in India - Institutions Supporting women entrepreneurship Development - Problems of Women Entrepreneurs - Remedial measures - Recent Trends in Development of Women Entrepreneurs - TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and States identified for the Programme-Financial Assistance and	18	Chalk &Talk	T. Karthiyayini

		Grant assistance available under the Programme.			
Aug 2023	ııı	Entrepreneurship Development Institutions in India: EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC – Procedure for setting up of SSI units – Determination of the Project – Deciding upon the form of organization – Registration of SSI unit. Government Assistance: Concession and Subsidies – Seed Capital – Interest free loans – Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks-MSME: Business Idea-PPR(Preparation of Preliminary Project Report- Preparation of Detailed Project Report-Apply for Registration-Government Clearances.	18	Chalk &Talk	T. Karthiyayini
Sep 2023	IV	Startups: Introduction-Types of Startsups- Registering a Startup-Legal for Startups-Employee Laws for Startups- Stages and Evolution-Role of startups in Economy-Building sustainable Startups-Innovation: types of Innovation- Generation of Ideas-Ideas Evaluation-Problem Identification-Problem Solving-Patent Policies and laws-startup Funding: Classification of Funding- Business Plan-Types of Investors- Successful Startups of India-Funding Series-Preparing Pitch Deck.	18	Chalk & Talk	T. Karthiyayini
Oct 2023	v	Project Report: Components of Project Report - Contents of Project Report- Project Appraisal - Technical Marketing, Economic, Financial Analysis - Profitability Analysis-Break Even Analysis - Implementation of Enterprise Building time	18	Chalk &Talk	T. Karthiyayini



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LESSON PLAN 2023-2024

Sub.Code

: M.Com (CA)

: 23OUCCAGECAI

Title of the Paper: BIG DATA ANALYTICS

Total Hours : 75 Hours

Sem	este	r	:	I

Month	Unit	Description of the Syllabus	Hours Alloca ted	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to Data Science Introduction to data science – Case Studies – Data Science in Biomedicine and Healthcare – Sequence Processing – Medical Image Analysis – Natural Language Processing – Network Modelling and Probabilistic Modelling.	14	Chalk & Talk	A Josephine M Sharmila
July 2023	П	Big DataBig data: Meaning – Importance of Big Data – Example of Big Data – Source of Big Data – Machine -Generated Data - Advantages – Big Data generated by people – Organization of Generated Data - Integrating the data.	13	Chalk & Talk	A Josephine M.Sharmila
Aug 2023	Ш	Characteristics of Big Data Characteristics of big data volume – Variety – Velocity – Characteristics of Big Data – Veracity – Valence and Value – Getting value out of Big Data using 5-step process to structure your analysis.	16	Chalk & Talk	A Josephine M. Sharmila
Sep 2023	IV	Data Science: Getting value out of Big DataBuilding a Big Data Strategy – Happening of Big Data science – Five Components of Data Science. Steps in Data Science: Acquiring Data, Preprocessing and Exploring Data – Analysing Data – Communicating results – Turning insights into action.	17	Chalk & Talk	A.Josephine M.Sharmila
Oct 2023	V	Big Data Systems and Hadoop  Meaning of Distributed File System – Scalable Computing over the Internet – Programming Models for Big Data – Introduction to Hadoop systems – The Hadoop Distributed File System: A Storage System for Big Data – YARN: A Resource Manager for Hadoop – Map Reduce: Simple Programming for Big Results – When to Reconsider Hadoop? – Cloud Computing: An important Big Data enabler.	15	Chalk & Talk	A. Josephine M. Sharmila devi

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#### LESSON PLAN 2023-2024

Semester : III

Class :II B.Com (CA) 'C'
Sub.Code : 22OUCCA31
Title of the Paper: Visual Basic
Total Hours : 75 Hours

Mont h	ii.	Description of the Syllabus		Teaching Mode & Methods	Course Teacher Signature	
June 2023		Introduction: What is Internet ? - Internet Services and Accessibility - Uses of the Internet - Web Concepts. Internet Protocols: Internet Protocols - Internet Applications and Application Protocols.		Chalk& Talk	M. Sharmila devi	
July 2023 II		HTML: Introduction - SGML - Outline of an HTML Document - Head Section - Body Section -		Chalk& Talk	M.Sharmila devi	
Aug 2023	ш	JAVASCRIPT : Introduction – Language Elements – Objections of JavaScript – Other Objects.	16	Chalk& Talk	M.Sharmila	
Sep 2023	IV	Extensible Mark-up Language (XML): Introduction  - HTML Vs XML - Syntax of the XML Document - XML Attributes - XML Validation - XML DTD - The Building Blocks of XML Documents - DTD Elements - DTD Attributes - DTD Entities - DTD Validation.	17	Chalk& Talk	A 4-14 M.Sharmila devi	
Oct V 2023		Java Server Pages (JSP): Introduction – Advantages of JSP – Developing First JSP – Components of JSP – JSP Sessions – Active Server Pages (ASP): Introduction – Advantages of Using ASP – First ASP Script – Processing of ASP Scripts with Forms – Variables and constructs – Subroutines – Include/Virtual – ASP Objects.	15	Chalk &Talk	M.Sharmila devi	

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#### LESSON PLAN 2023-2024

:II B.Com (CA) 'B'

Sub.Code : 22OUCCA31 Title of the Paper: Visual Basic

: 75 Hours **Total Hours** Course Teaching Teacher Mode Description of the Syllabus Month Unit Signature & Methods Introduction: What is Internet ? - Internet Services and Accessibility - Uses of the Internet Chalk M.Sharmila - Web Concepts. Internet Protocols: Internet de 14 devi 1 Protocols - Internet Applications and Application Talk June 2023 Protocols. M.Sharmila HTML: Introduction - SGML - Outline of an devi HTML Document - Head Section - Body Chalk July Section - HTML Forms - Dynamic HTML 8 13 П 2023 Talk (DHTML): Introduction - Cascading Style Sheets (CSS) - Event Handling. JAVASCRIPT: Introduction - Language Chalk Elements - Objections of JavaScript - Other Aug 16 81 Ш 2023 Objects. Talk devi Extensible Mark-up Language (XML) : Introduction - HTML Vs XML - Syntax of the XML Document - XML Attributes - XML M.Sharmila Chalk IV Sep 17 devi & Validation - XML DTD - The Building Blocks 2023 Talk of XML Documents - DTD Elements - DTD Attributes - DTD Entities - DTD Validation Java Server Pages (JSP) : Introduction -Advantages of JSP - Developing First JSP -Components of JSP - JSP Sessions - Active M.Sharmila Server Pages (ASP): Introduction - Advantages Chalk devi Oct V of Using ASP - First ASP Script - Processing of 15 & 2023 ASP Scripts with Forms - Variables and Talk constructs - Subroutines - Include/Virtual ASP Objects.

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Semester: III



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#### LESSON PLAN 2023-2024

Class Sub.Code :II B.Com (CA) 'B'

Title of the Paper: Visual Basic Lab

:22OUCCA3P

Total Hours

: 60 Hours

Semester: III

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Arithmetic Calculation     Add and Remove Item     Using List & Comb Box     Text Editor	15	Chalk & Talk	M.Sharmila devi
July 2023	п	Trafic Signal     Picture Animation     Date And Time Function	15	Chalk & Talk	M.Sharmila devi
Aug 2023	ш	Color Mixer Using     Scrollbar     String Functiono     Drive, Dir & File List Box	10	Chalk & Talk	M. Sharmila devi
Sep 2023	IV	10. Calculator 11. Prime Number Checking 12. Simple & Compound Interest	10	Chalk & Talk	M.Sharmila devi
Oct 2023	v	13. Student Mark List Using Data Control	10	Chalk & Talk	M.Sharmila

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Semester: I



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#### LESSON PLAN 2023-2024

Class: 1 B.COM (CA) 'C'

Sub.Code: 23OUCCAGECAIP

e of the I al Hours	aper: Pr	OGECATP Ogramming in C Lab The second of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Month	Unit	Write a C program to find roots of a	4	Practical	A.Kavitha
June	1	Quadratic equation. Write and the sum of find the total no. of digits and the sum of			A Marith
2023	ıı	Fibonacci sequence of first N numbers. Write	6	Practical	A.Kayitha
July 2023		Write a C program to arrange the elements of	-	Practical	A.Kavitha
Aug	m	an integer array using Bubble 3017 age Write a C program to input two matrices and perform matrix multiplication on them	6	Processi	A Navilla
2023 Sep 2023	ıv	Write a C program to check whether the given string is palindrome or not without using Library functions. Write a C program to count the number of lines, words and observators in a given text.	6	Practical	A. Kavitha
Oct 2023	v	Write a C program to generate Prime numbers in a given range using user defined function. Write a C program to find factorial of a given number using recursive function. Write a C program to maintain a record of a student details using an array of Structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following conditions. Marks Grade >=80 A >=60 B >=50 C >=40 D <40 E Print the details of the student, given the student Roll number as input.	8 5 5 0 0	Practical	A.Kavith

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#### LESSON PLAN 2023-2024

: I M.Com (CA) Sub. Code : 23OPCCADSEID

Title of the Paper: Database Management System Total Hours: 75 Hours

Semester: I

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode	Course Teacher
June 2023	1	Introduction to Database Systems and Linux Introduction to File and Database systems Database System Structure - Data Models Introduction to Network Models: ER Model, Relational Model - Introduction to Linux Operating System - Properties of Linux - Desktop Environment - Linux basics commands - Working with Files - Text Editors - I/O Redirections - Pipes, Filters, and Wildcards - Changing Access Rights.	14	Methods Chalk & Talk	A.Kavitha
July 2023	n	SQL Definition and Normalization SQL - Data Definition - Queries in SQL - Updates - Views - Integrity and Security. Relational Database design - Functional dependences and Normalization for relational databases (up to BCNF) - Query Forms	13	Chalk & Talk	A.Kavitha
Aug 202		Files and RDBMs  Record Storage and Primary File Organization - Secondary  Storage Devices - Operations on Files - Heap File - Sorted  Files - Hashing Techniques - Index Structure for Files -	16	Chalk & Talk	A.Kavitha
Se 200		Data Definition and Manipulation Language  Data Definition Language - Data Manipulation Language -  Transaction Control - Data Control Language Grant -	17	Chalk & Talk	A.Kavith
	Oct 023	Constraints and MYSQL Constraints - Domain, Equity, Referential Integrity Constraints - Locks - Types of Locks, Table Partitions - Synonym - Introduction to PL/SQL - Introduction - MySQL as an RDBMS Tool - Data types and Commands.	15	Chalk & Talk	A.Kavitha

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#### LESSON PLAN 2023-2024

Class

: III B.Com (CA) 'A'

Semester: V

Sub.Code : 21DE5C

Title of the Paper: Database Management System

Month	Unit	75 Hours  Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	DBMS: Introduction – Why a Database – Characteristics of data in a Database – Database Management System – Types – Software Development Life Cycle(SDLC) - Database Development Life Cycle(DDLC).	14	Chalk & Talk	A.Kavitha
July 2023	п	RDBMS: Introduction – Terminology – Relational Data Structure – Relational Data Integrity – Relational Data Manipulation – Codd's Rules.	13	Chalk & Talk	A.Kavitha
Aug 2023	ш	Database Architecture and Data Modeling : Introduction – Database design – Design Constraints – Functional Dependencies. Entity-Relationship Modeling: Introduction – E-R ModelComponents of an E-R Model: Entities-Attributes-E-R Diagram Conventions-RelationshipsEntity List-E-R Diagrams.	16	Chalk & Talk	A.Kavitha
Sep 2023	IV	SQL: Introduction — History — Characteristics — Advantages — SQL in Action-Duta types and Literals — Types of SQL Commands — SQL Operators- Operator Precedence.	17	Chalk & Talk	A.Kavitha
Oct 2023	v	Queries and Subqueries: Queries - Sub Queries - Aggregate Functions - Insert, Update and Delete Operations- Joins and Unions.	15	Chalk & Talk	A.Kavjiha

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#### LESSON PLAN 2023-2024

Class

: III B.Com (CA) 'A'

Semester: V

Sub,Code: 21D5P

Title of the Paper: Oracle Lab

tal Hours	17	75 Hours			
Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Data Definition Language     (DDL) with Data constraints. 2.     Data Manipulation     Language(DML)     3. Simple Queries	14	Practical	A.Kavitha
July 2023	11	4. Built-in-queries (i) Character Function (ii) Numeric Function (iii) Date Function  5. SQL Distinct Function  6. SQL using Logical Operators	13	Practical	A Kavitha
Aug 2023	ш	7. SQL Functions 8.PL/SQL Program for Reverse the given number	16	Practical	A. Kavitha
Sep 2023	IV	9. PL/SQL Program for Multiplication Table 10. PL/SQL Program for Electricity Bill preparation 11. PL/SQL Program for Fibonacci Series	17	Practical	A. Kavitha
Oct 2023	v	12. PL/SQL Program for Odd Number Generation 13. Program for Exception Handling	15	Practical	A Kavilla

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#### LESSON PLAN 2023-2024

Class Sub.Code : M.Com (CA)

: 23OUCCAGECA1

Title of the Paper : BIG DATA ANALYTICS

Total Hours

: 75 Hours

Semester: I

Month	Unit	Description of the Syllabus	Hours Allocate d	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to Data Science Introduction to data science - Case Studies - Data Science in Biomedicine and Healthcare - Sequence Processing - Medical Image Analysis - Natural Language Processing - Network Modelling and Probabilistic Modelling.	14	Chalk & Talk	A.Josephino M.Sharmila devi
July 2023	11	Big DataBig data: Meaning – Importance of Big Data – Example of Big Data – Source of Big Data – Machine -Generated Data - Advantages – Big Data generated by people – Organization of Generated Data - Integrating the data	13	Chalk & Talk	A.Josephine M.Sharmila devi
Aug 2023	Ш	Characteristics of Big Data Characteristics of big data volume – Variety – Velocity – Characteristics of Big Data – Veracity – Valence and Value – Getting value out of Big Data using 5-step process to structure your analysis.	16	Chalk & Talk	A.Josephiné M.Sharmila devi
Sep 2023	IV	Data Science: Getting value out of Big DataBuilding a Big Data Strategy – Happening of Big Data science – Five Components of Data Science. Steps in Data Science: Acquiring Data, Preprocessing and Exploring Data – Analysing Data – Communicating results – Turning insights into action.	17	Chalk & Talk	A. Josephine M. Sharmila devi
Oct 2023	v	Big Data Systems and Hadoop Meaning of Distributed File System – Scalable Computing over the Internet – Programming Models for Big Data – Introduction to Hadoop systems – The Hadoop Distributed File System: A Storage System for Big Data – YARN: A Resource Manager for Hadoop – Map Reduce: Simple Programming for Big Results – When to Reconsider Hadoop? – Cloud Computing: An important Big Data enabler.	15	Chalk & Talk	A Josephine M Sharmila devi

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#### LESSON PLAN 2023-2024

Class

: III B.Com (CA) 'C'

Sub.Code

: 21DESC

Semester: V

Title of the Paper: Database Management System

Total Hours : 75 Hours

Month	Unit	Secription of the Syllabus	Hours Allocated	Teaching Mode &	Course Teacher Signature
June 2023	1	DBMS: Introduction – Why a Database – Characteristics of data in a Database – Database Management System – Types – Software Development Life Cycle(SDLC) - Database Development Life Cycle(DDLC).	14	Methods Chalk & Talk	A.Josephin
July 2023	11	RDBMS: Introduction — Terminology — Relational Data Structure — Relational Data Integrity — Relational Data Manipulation — Codd's Rules.	13	Chalk & Talk	A.Josephin
Aug 2023	m	Database Architecture and Data Modeling Introduction - Database design - Design Constraints - Functional Dependencies Entity- Relationship Modeling Introduction - E-R Model-Components of an E-R Model: Entities-Attributes-E-R Diagram Conventions-Relationships- Entity List-E-R Diagrams	16	Chalk & Talk	A Josephine
Sep 2023	IV	SQL: Introduction - History - Characteristics - Advantages - SQL in Action-Data types and Literals - Types of SQL Commands - SQL Operators- Operator Precedence.	17	Chalk & Talk	A.Josephine
Oct 2023	v	Queries and Subqueries: Queries - Sub Queries - Aggregate Functions - Insert, Update and Delete Operations- Joins and Unions.	15	Chalk & Talk	A.Josephine

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#### LESSON PLAN 2023-2024

Class

: 1 B.Com (CA) 'B'

Sub.Code

: 23OUCCAGECAI Title of the Paper: Programming in C

Total Hours

· 75 Hours

Semester: II

otal He	ours	: 75 Hours			
Month	Unit	Description of the Syllabus	Hours	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Overview of C: Basic Structure of C programs – Executing a C program. Constants, Variable and Data types: Character Set – C Tokens – Keywords and Identifiers – Constants – Variables – Data Types – Declaring of variables – Assigning Values to variables – Defining Symbolic constants.	14	Chalk & Talk	A.Josephine
July 2023	п	Operators and Expressions: Types of operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators. Managing Input and Output operations: Introduction – Reading a Character – Writing a Character – Formatted Input – Formatted Output.	13	Chalk & Talk	A Josephine
Aug 2023	ш	Decision Making and Branching. Decision making with IF Statement - Simple IF Statement - The IF Else statements - Nesting of IF Else statements - Else If Ladder- Switch statement - Conditional Operator - Goto Statement. Decision Making and Looping. The while Statement - The do statement, The for statement.	16	Chalk & Talk	A Josephine
Sep 2023	rv	Introduction - One Dimensional Arrays - Declaration of One Dimensional Arrays - Initialization of One Dimensional Arrays - Two Dimensional Arrays - Initialization of Two Dimensional Arrays - Multi Dimensional Arrays - Dynamic Arrays Character Arrays and Strings: Declaring and Initializing String variables - Reading Strings from Terminal - Writing Strings to Screen - Putting Strings Together - Comparison of Two Strings - String Handling Functions.		Chalk & Talk	A.Josephine
Oct 2023	v	Structures and Unions: Defining a Structure – Declaring Structure variables – Accessing Structure Members – Structure Initialization –Arrays of Structures – Arrays within Structures – Structures within Structures - Unions.	15	Chalk & Talk	A Josephine

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#### LESSON PLAN 2023-2024

Class: If Bcom CA -B

Sub. Code: 22OUCOMGEC03

Title of the Paper: GEC - III Business Statistics

Semester : III

Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Meaning & definition of statistics  Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	18	Chalk & Talk	Jeyapriya.V
July 2023	п	Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's , Bowley's and Kelly's Co-efficient of skewness.	18	Chalk & Talk	Jeyapriya.V
Aug 2023	ш	Correlation analysis -Types of correlation - Karl Pearson's Coefficient of correlation, Correlation of grouped data - Spearman's Rank Correlation - Regression Analysis - Linear & Non linear regression - Determination of Regression line of Y on X and X on Y.	18	Chalk & Talk	Jeyapniya.V
Sep 2023	IV	Index Numbers - Types - Aggregate - Weighted price relatives - Test of consistency of index numbers - Fixed base - Chain base - Base shifts - Consumer price Index - Aggregate family Budget Method.	18	Chalk & Talk	Jeyapriya.V

Oct 2023	Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).	18	Chalk & Talk	Jeyapriya.V
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#### **LESSON PLAN** 2023-2024

Class: I Mcom

Sub. Code: DSEC1 23OPCOMDSE1B Title of the Paper: Operations Research Semester :1

Total Hours: 75 Hours

Month	Unit	Description of the Synabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	I	Introduction to Operations Research – Uses and Limitations -Linear Programming Problem: Formulation - Solving LPP: Graphical method, Simplex method, the Big-M Method.	15	Chalk & Talk	Jeyapriya.V
July 2023	п	Transportation problem: Introduction – Assumptions – Formulation of Transportation models – Basic feasible solution (North-West Corner Method, Least Cost Method, Vogel's Approximation Method) – Optimal solution (Stepping-Stone Method, Modified Distribution Method) – Degeneracy in Transportation problem. Assignment Problem: Introduction - Comparison with the Transportation problem – Formulation of assignment problems – The Hungarian method of solution.	15	Chalk & Talk	Jeyapriya V
ug 023	111	Sequencing problem: Introduction  - Assumptions - Processing of n jobs through one machine - Processing n jobs through two machines - Processing of n jobs through three machines. Game	15	Chalk & Talk	M-yrr Jeyapriya.V

		Theory: Introduction – Rules for Games theory - Two person zero sum game without saddle point – Mixed strategies (2xn games, mx2 games) – Graphical method (2xn, mx2 games).			
Sep 2023	IV	Replacement: Introduction – Individual replacement problems - Group replacement problems - Network Analysis: PERT and CPM	15	Chalk & Talk	Jeyapriya V
Oct 023	v	Decision Tree analysis – Queuing: Introduction – Applications of queuing models - Waiting time and idle time costs – Single channel Poisson arrivals with Exponential Service - Infinite population model.	15	Chalk & Talk	Jeyapriya V

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#### LESSON PLAN 2023-2024

Class: III Bcom (SF) Sub. Code: 214EV5

Semester :V

Title of the Paper: Environmental Studies

Total Hours: 75 Hours

Month	Unit	Sescription of the Synabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	NaturalResources:- WaterRenewableResourcesand watershed management- ForestResources, management and conservation- SoilResources and conservation-FoodResources - EnergyResources- onRenewable Resourcesand conservation of energy.	14	Chalk & Talk	Jeyapriya V
July 2023	п	Ecosystem:— StructureofanEcosystem, Abio ticComponents— BioticComponents — Functional Components — Food Chain — Energy Flow — BiogeochemicalCycles — Types of Ecosystem — Typesof Aquatic Ecosystem — Pond Ecosystem —Grassland Ecosystem — DesertEcosystem.	14	Chalk & Talk	Jeyapriya.V
Aug 2023		Biodiversity and Conservation: - What is Biodiversity - Levels of Biodiversity - Values of Biodiversity - Consumptive use value - Social benefits - Cultural Values - Indiaas aMegaDiversity Nation- Methods of Conservation(BD, ZOO, NP and Sanctuaries)anditssignificance	15	Chalk & Talk	Jeyapriya.V

Sep 2023	ıv	Pollution:-Typesof Pollutants— Typesof Pollution- AirPollution-WaterPollution - ThermalPollution— MarinePollution— SoilPollution,NoisePollution— Radiation Pollution.Solid waste and consumerism,effects of soil pollution, solid waste management — ControlMeasures.	15	Chalk & Talk	Jeyapriya.V
Oct 2023	v	EnvironmentalEthics and Social Issues: - Attitudes of Major Religions towardstheEnvironment- HumanPopulationandEnviron ment-Globalizationand theEnvironment- GlobalEnvironmentalIssues- Information technology and the environment, AlternativeLifestyles- RoleofIndividuals,Organization sandGovernment inprotectingtheEnvironment.	17	Chalk & Talk	Jeyapriya V

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#### LESSON PLAN 2023-2024

Class: III Beom (SF) Sub. Code: 21C53

Title of the Paper: Income Tax - I

Semester:V

Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	I	Introduction - Definition - Income - Person - Assessee - Previous year, Assessment year, Tax system in India - Residential Status and Incidence of Tax, Incomes exempted from Tax.	14	Chalk & Talk	イッナナ Jeyapriya V
July 2023	п	Income from Salary – Allowances – Perquisites – Profit in lieu of Salary – Deductions U/S 16 ( Simple problems only).	14	Chalk & Talk	Jeyapriya.V
Aug 2023	ш	Income from House Property.	15	Chalk & Talk	
Sep 2023	īV	Income under the Head Profits and Gains of Business or Profession – Depreciation	15	Chalk & Talk	Jeyapriya.V
Oct 023	v	Income from Capital Gains - Income from other Sources.	17	Chalk & Talk	J-JJ- Jeyapriya V

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Class: III B. com (CA) A sec

Sub. Code: 21CE5A

Title of the Paper: Management Accounting

Semester: V

Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hrs Allocated	Teaching Mode & Methods	Course Teacher Signature	
June 2023	Management Accounting: Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management  Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis		Chalk &Talk		D.Reena	
July 2023	п	Ratio Analysis: Meaning – Advantages – Limitations – Classifications and Computation of Ratios.	15	Chalk &Talk	D.Reena	
Aug 2023	m	Fund Flow Statement & Cash Flow Statement  – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement.	15	Chalk &Talk	D.Reena	
Sep 2023	īv	Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break –Even Analysis – Application of Marginal Costing for Managerial Decisions (Make or Buy Decisions – Accepting additional order – Selection of a Suitable Product Mix).	15	Chalk &Talk	D.Reena	
Oct 2023	v	Budgetary Control: Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications: Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.	15	Chalk &Talk	D.Reena	

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#### LESSON PLAN 2023-2024

Class: H M Com (General / CA)

Sub. Code: 210PCOM12/230PCCA12

Semester: I

Title of the Paper: DIGITAL MARKETING Total Hours: 105 Hours Teaching Unit Course Contents Course Mode Teacher Month 84 Signature Methods Introduction to Digital Marketing 21 Digital Marketing - Transition from traditional to June digital marketing - Rise of internet - Growth of e-2023 concepts - Growth of e-business to advanced e-D. Recna commerce - Emergence of digital marketing as a Chalk 8 tool - Digital marketing channels - Digital marketing applications, benefits and challenges -Talk Factors for success of digital marketing - Emerging trends and concepts, Big Data and IOT, Segments based digital marketing, Hyperlocal marketing -Opportunities for digital marketing professionals. Chalk D.Reena П Online marketing mix 21 Online marketing mix - E-product - E-promotion & July 2023 - E-price - E-place - Consumer segmentation -Talk Targeting - Positioning - Consumers and online shopping issues - Website characteristics affecting online purchase decisions - Distribution and implication on online marketing mix decisions -Digitization and implication on online marketing mix decisions. Digital media channels D.Reena Ш 21 Digital media channels - Search engine marketing Chalk Aug - ePR - Affiliate marketing - Interactive display 2023 & advertising - Opt-in-email marketing and mobile Talk text messaging. Social media and viral marketing -Online campaign management using - Facebook, Twitter. Instagram, Snapchat, Pinterest Metaverse marketing Advantages and disadvantages of digital media channels -Metaverse marketing. IV Online consumer behavior 21 D.Reena Sep Chalk Online consumer behavior Cultural 2023 & implications of key website characteristics -Talk Dynamics of online consumer visit - Models of website visits - Web and consumer decision making process - Data base marketing -

		Electronic consumer relationship management – Goals – Process – Benefits – Role – Next generation CRM.: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.			
Oct 2023	V	Analytics and Gamification  Digital Analytics — Concept — Measurement framework — Demystifying web data - Owned social metrics — Measurement metrics for Facebook, Twitter, YouTube, Slide Share, Pinterest, Instagram, Snap chat and LinkedIn — Earned social media metrics — Digital brand analysis — Meaning — Benefits — Components — Brand share dimensions — Brand audience dimensions — Market influence analytics — Consumer generated media and opinion leaders — Peer review — Word of mouth — Influence analytics — Mining consumer generated media — Gamification and game based marketing — Benefits — Consumer motivation for playing online games.	21	Chalk & Talk	D.Reena

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#### LESSON PLAN 2023-2024

Sub. Code : 220UCCA32

Title of the Paper: Financial Accounting-III

Semester: III

Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hrs	Teaching Mode & Methods	Course Teacher Signature
June	r	Unit: I - Fire Insurance claims-Need for Fire Insurance - Loss of stock policy - Loss of profit policy - Application of Average clause.	18	Chalk & Talk	D.Reena
2023 July 2023	п	Royalty Accounts - Meaning - Minimum rent - Short Workings - Recoupment of Short Workings - Accounting treatment in the books of lessor and lessee - Accounting treatment -Special journal entries-Sub-lease.	18	Chalk & Talk	D.Reena D.R.
Aug 2023	ш	Insolvency Accounts - Meaning of Insolvent- Relevant act-procedure under insolvency act- Individual and firm - Point to note for preparation of Statement of Affairs - Preferential Creditors- Point to noted for preparation of Deficiency Account.	18	Chalk & Talk	D.Reena
Sep 2023	IV.	Hire purchase System accounting – Definition- importance terms-main features – installments purchase system-Distinction between hire purchase and installment systemaccounting treatment in the books of hire purchase and hire vendor – model journal entries – Calculation of Interest – cash price- default and repossession.	18	Chalk & Talk	D.Reena
Oct 2023	1	Contract Accounts— Meaning-Types of contract- Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money — Methods of Calculating Profit on incomplete Contract — Preparation of Contract Accounts-format of contract account and Balance sheet.	18	Chalk & Talk	D.Reena

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#### LESSON PLAN 2023-2024

Class: III B.COM (CA) B

Sub. Code: 21C51

Semester: V Total Hours: 90 Hours

Title of the Paper: Corporate Accounting

	1	resiporate Accounting			
Month	Unit	Description of the Syllabus	Hours	Teaching Mode& Methods	Course Teacher Signature
June 2023	1	Shares - Classes of shares - Issue of shares at par, premium & Discount - Forfeiture and re-issue of Shares— Underwriting of Shares and Debentures.	18	Chalk &Talk	A. Nazima
Jully 2023	п	Debentures-Types - Issue and Redemption of Debentures-Redemption of Preference Shares.	18	Chalk &Talk	A.Nazima
Aug 2023	m	Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.	18	Chalk &Talk	A. Nazima
Sep 2023	IV	Amalgamation, Absorption, Internal and External Reconstruction.	18	Chalk &Talk	A.Nazima
Oct 2023	v	Liquidation of companies - Statement of Affairs and Deficiency - Liquidator's Final statement of Account.	18	Chalk &Talk	A.Nazima A.Nazima

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### LESSON PLAN 2023-2024

Class: I M.COM & M.COM (CA)
Sub. Code: 23OPCCA13/23OPCCA13
Title of the Paper: Banking and Insurance

Semester: 1 Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours	Teaching Mode& Methods	Course Teacher Signature
Jully 2023	1	Introduction to BankingBanking Brief History of Banking - Rapid Transformation in Banking; Customer Shift - Fintech Overview - Fintech Outlook - The Financial Disruptors - Digital Financial Revolution - New Era of Banking Digital Banking - Electronic Payment Systems-Electronic Fund Transfer System - Electronic Credit and Debit Clearing - NEFT - RTGS - VSAT- SFMS-SWIFT.	18	Chalk &Talk	A.Nazima
Aug 2023	п	Contemporary Developments in BankingDistributed Ledger Technology - Blockchain: Meaning - Structure of BlockChain - Types of Block Chain - Differences between DLT and Blockchain - Benefits of Blockchain and DLT - Unlocking the potential of Blockchain - Crypto currencies, Central Bank Digital Currency (CBDC) - Role of DLT in financial services - Al in Banking: Future of Al in Banking - Applications of Al in Banking - Importance of Al in banking - Banking reimagined with Al. Cloud banking - Meaning - Benefits in switching to Cloud Banking.	18	Chalk & Talk	A. Nazima
Sep 2023	m	Definition and Functions of Insurance in India – Indian Insurance Market – Reforms in Insurance Contract – Insurance Organisation – Insurance organisation structure. Insurance Intermediaries: Insurance Broker – Insurance Agent – Surveyors and Loss Assessors – Third Party Administrators (Health Services) – Procedures – Code of Conduct	18	Chalk &Talk	A.Nazima
Oct 2023	IV	Quality of Service - Role of Insurance Agents in Customer Service-Agent's Communication and Customer Service - Ethical Behaviour in Insurance - Grievance Redressal System in Insurance Sector - Integrated Grievance Management System-Insurance Ombudsman - Insurance Regulatory and Development Authority of India Act (IRDA) - Regulatory and Guidelines	18	Chalk &Talk	A Nazima
Oct 2023	v	Risk ManagementRisk Management and Control in banking and insurance industries - Methods of Risk Management - Risk Management by Individuals and Corporations - Tools for Controlling Risk.	18	Chalk &Talk	A Nazima

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Sep 2023

Oct

2023

IV

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### LESSON PLAN 2023-2024

Class: II B.COM (CA) B Sub. Code: 21SEC3P

Semester: III

Chalk & Talk

Chalk & Talk

Title		Paper: Commerce Practical	Total Hours: 30 Hours				
Month	Unit	Description of the Syllabus	Hours	Teaching Mode & Methods	Course Teacher Signature		
June 2023	1	Preparation of Advertisement Copy - Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.	6	Chalk & Talk	A Nazima		
Jully 2023	п	Knowledge of various forms used in day-to-day banking transactions - Account opening form - Cheque - Pay-in slip, Withdrawal form, Transfer form, Draft - Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt, letter of credit - ATM, Debit and Credit Cards	6	Chalk &Talk	A. Nazima		
Aug 2023	m	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance, plan - Filling up application form	6	Chalk & Talk	A.Nazima		

Project Report by an

project

information.

Insurance plan - Filling up application form-

description, market potential, capital costs and sources

of finance, Assessment of working capital requirements Financial Consideration.

Goods and Service Tax - Three prime models of GST

- Central, State and Dual - Process of GST

Registration -Knowledge on registration certificate

General

Submitting claim forms.

Preparation of Model

and Invoice format of GST.

Entrepreneur-

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Head, Assistant Professor of Commerce

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#### LESSON PLAN 2023-2024

Class: I B.COM PA

Sub. Code: 23OUCPAGEPA1

Title of the Paper: Business Economics

Semester: I

Total Hours: 60 Hours

Month	Unit	Description of the Syllabus	Hours	Teaching Mode& Methods	Course Teache Signature
June 2023	1	Introduction to Economics: Introduction to Economics - Wealth, Welfare and Scarcity Views on Economics - Positive and Normative Economics - Definition - Scope and Importance of Business Economics Concepts: Production Possibility frontiers - Opportunity Cost - Accounting Profit and Economic Profit-Incremental and Marginal Concepts Time and Discounting Principles - Concept of Efficiency- Business Cycle: Inflation, Depression, Recession, Recovery, Reflation and Deflation.	16	Chalk & Talk	A Nazima
Jully 2023	п	Demand & Supply Functions Meaning of Demand - Demand Analysis: Demand Determinants, Law of Demand and its	16	Chalk &Talk	A Novi
Aug 2023	ш	Consumer Behaviour: Consumer Behaviour—Meaning, Concepts and Features—Law of Diminishing Marginal Utility — Equi-Marginal Utility — Indifference Curve: Meaning, Definition, Assumptions, Significance and Properties — Consumer's Equilibrium. Price, Income and Substitution Effects. Types of Goods Normal, Inferior and Geffen Goods-Derivation of Individual Demand Curve and Market Demand Curve with the help of Indifference Curve.	16	Chalk &Talk	A.Nazima
Sep 023	IV	Theory of Production: Concept of Production - Production Functions: Linear and Non - Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale-Difference between Laws of variable proportion and returns to scale-Economies of Scale - Internal and External Economies-Internal and External Diseconomies - Producer's equilibrium.	16	Chalk &Talk	A.Nazima
Oct 023	v	Theory of Production: Concept of Production - Production Functions: Linear and Non - Linear Homogeneous Production Functions - Law of Variable Proportion - Laws of Returns to Scale-Difference between Laws of variable proportion and returns to scale-Economies of Scale - Internal and External Economies- Internal and External Diseconomies - Producer's equilibrium		Chaik & Talk	A Nazima

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Month

June

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Sep

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IV

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#### LESSON PLAN 2022-2023

Class: III B.COM (A) Sah. Code : 21C51

Title of the Paper: Corporate Accounting

Debentures.

Sheet.

Internal

Statement

Amalgamation,

Reconstruction.

Liquidation of

statement of Account.

and

of

Deficiency - Liquidator's

Total Hours: 90 Hours

Unit

Τ

Description of the Syllabus	Hours Alloca ted	Teaching Mode & Methods	Course Teacher Signature	
Shares - Classes of shares - Issue of shares at par, premium & Discount - Forfeiture and re-issue of Shares— Underwriting of Shares and	18	Chalk &Talk	R Amala mary	

Semester :V

July 2023	п	Debentures-Types - Issue and Redemption of Debentures- Redemption of Preference Shares.	18	Chalk &Talk	R.Amala mary
Aug 2023	ш	Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit – Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance	10	Chalk &Talk	R.Amala mary

Absorption,

companies

Affairs

External 18

and

Final

18

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Head, Assistant Professor of Commerce

Chalk

& Talk

Chalk

&Talk

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#### LESSON PLAN 2022-2023

Class: II M.COM (CA) Sub. Code: 22OPCCA32

Title of the Paper: Business Management

Total Hours: 90 Hours

Semester :III

Month	Units	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	I	Management: Meaning - Characteristics - Functions-Importance-Contributions for Management thought- Henry Fayol, Principles of Management- F.W.Taylor, Principles of Scientific Management - Contribution of Peter F.Drucker.	18	Chalk &Talk	R.Amala mary
July 2023	п	Planning: Meaning - Characteristics - Objectives-Importance - Steps in Planning-Types-Obstacles of effective planning Decision Making: Elements- Decision Making process - Management By Objectives (MBO) and Management By Exception (MBE) - Factors.	18	Chalk &Talk	R.Amala mary
Aug 2023	ш	Organizing: Meaning- Function Principle of Organization- Types of Organization-Formal and Informal. Delegation and Decentralization: Delegation - Meaning-Importance- Eleements-Priciples-Types- Decentralisation-Meaning-dvantages.	18	Chalk &Talk	R.Amala mary
Sep 2023	IV	Staffing: Elements-Functions-Process of staffing. Recruitment: Sources of Recruitment. Selection: Stages of Selection-Kinds of Interview.  Training: Types of Training-On the Job Training- off the Job Training, Analysis and Evaluation - Performance Appraisal.  Motivation: Theories of Motivation-X		Chalk &Talk	R.Amala mary

		Theory, Y Theory and Z Theory – Maslow's Hierarchy of Needs.			
Oct 2023	V	Leadership: Qualities of a lender Functions - Types- Barriers. Channel of Communication: Types- Barriers - Channel of Communication. Controlling: Meaning-Importance - Steps- Techniques of control (PERT and CPM), Coordination: Principles - Steps for effective co-ordination.	18	Chalk &Talk	R.Amala mary

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#### LESSON PLAN 2022-2023

Semester :III

Class: II B.COM (A) Sub. Code: 22OUCCA32

Title of the Paper: Financial Accounting-III Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Alloca ted	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Fire Insurance claims-Need for Fire Insurance – Loss of stock policy - Loss of profit policy - Application of Average clause.	18	Chalk &Talk	R.Amala mary
July 2023	п	Royalty Accounts - Meaning - Minimum rent - Short Workings - Recoupment of Short Workings - Accounting treatment in the books of lessor and lessee - Accounting treatment -Special journal entries-Sub-lease.	18	Chalk &Talk	R Amala mary
Aug 2023	ш	Insolvency Accounts – Meaning of Insolvent-Relevant act-procedure under insolvency act-Individual and firm – Point to note for preparation of Statement of Affairs – Preferential Creditors – Point to noted for preparation of Deficiency Account.	18	Chalk &Talk	R.Amala mary
Sep 2023	IV	Hire purchase System accounting — Definition-importance terms-main features —installments purchase system-Distinction between hire purchase and installment system- accounting treatment in the books of hire purchase and hire vendor — model journal entries Calculation	1	Chalk &Talk	R.Amala mary

	of Interest – cash price- default and repossession.			
Oct 2023 V	Contract Accounts— Meaning-Types of contract-Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money — Methods of Calculating Profit on incomplete Contract—Preparation of Contract Accounts-format of contract account and Balance sheet.	18	Chalk &Talk	R.Amala mary

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#### LESSON PLAN 2023-2024

Class: I B.COM (R)

Sub. Code: 23OUCOMGECO1

Title of the Paper: Business Communication

Month	urs : 90 H Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E-Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout	18	Chalk &Telk	B Lalitha subhanam B rant
July 2023	n	Trade Enquiries Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters.	18	Chalk & Talk	B.Lalitha subhanam
Aug 2023	m	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	18	Chalk & Talk	B.Lalitha subhanam B. Call
Sep 2023	IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing	18	Chalk &Talk	B.Lalitha subhanam YS. Callin
Oct 2023	v	Application Letters Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of Various Types of Interviews - Public Speech - Characteristics of a Good Speech.	18	Chaik & Talk	B.Lalitha subhanam

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Semester : II



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#### LESSON PLAN 2021-2022

Class: II M.COM (G) Sub. Code: 22OPCOM32

Title of the Paper: Security Analysis and Portfolio Management

Month	ours : 9 Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to investment and securities - Risk and return - Primary and secondary market in India-BSE, NSE, SEBI and its functions.	18	Chalk &Talk	B.Lalitha subhanam B. W. W.
July 2023	п	Fundamental Analysis: Economic Analysis - Agriculture- Gross Domestic Product(GDP)-Savings and investments- inflation-rates of interest. Industry Analysis: Factors influencing the growth of industry-classification of industry-life cycle of an industry - characteristics of an industry- Future Prospects.	18	Chalk &Talk	B.Lalitha subhanam B. المادا
Aug 2023	m	Company Analysis: Marketing-Accounting Policies- Profitability-dividend policy-capital structure-operating efficiency-management-analysis of financial statements. Technical Analysis: Basic Assumptions of Technical Analysis-differences between technical analysis and fundamental analysis-theories, Techniques and methods of movements of stock prices-Dow Theory-Efficient market theory.	18	Chalk &Talk	B.Lalitha subhanam & Ouli'h-
Sep 2023	IV	Portfolio construction - Markowitz Model - Sharpe Index model- Capital Pricing Theory - portfolio Evaluation - Portfolio Revisions.	18	Chalk &Talk	B Lalitha subhanam B. Wallaw
Oct 2023		Portfolio Management: meaning of portfolio management-definition-portfolio management process-Factors Contributing to management. Portfolio management theory: Introduction-Markowitz Model-Assumptions of Markowitz theory-features of Markowitz model – investment portfolio criteria – efficient portfolio-portfolio selection-sharpes portfolio model(market model)-assumptions – Risk return in sharpe model-baumols model	18	Chalk &Talk	B.Lalitha subhanam D. well

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Semester :III



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#### LESSON PLAN 2023-2024

Class: III B.COM (R) Sub. Code: 21CE5P

Title of the Paper: Tally Lab Total Hours: 75 Hours Semester :V

Month	t Hait Description of the Cullabor		Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to Tally- Tally Screen Components - Maintaining Company Data - Groups-Ledgers-Accounting Vouchers-Preparation of Trial Balance-Profit & Loss Account- Balance Sheet.	15	Chalk &Talk	B.Lalitha subhanam
July 2023	п	Maintaining Inventory details-Stock Category-Stock Group & Stock Item Inventory Vouchers-Stock Summary Report.	15	Chalk &Talk	B.Lalitha subhanam
Aug 2023	m	Order Processing-Purchase Order- Sales Order-Receipt Note-Delivery Note Rejection in-rejection out.		Chalk &Talk	B.Lalitha subhanam
Sep 2023	IV	Bill wise details-Cost centre.	15	Chalk &Talk	B.Lalitha subhanam
Oct 2023	V GST -Payroll Accounting.		15	Chalk &Talk	B.Lalitha subhanam かいかへ

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#### **LESSON PLAN**

2023-2024

Class: II B.COM (CA) A Sub. Code: 22OUCCA33 Title of the Paper: Costing

Semester:III Total Hours: 90

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June2023	ı	Definition of costing-Importance- Uses of costing-Objects and advantages-Differences between Cost and Financial accounts-Classification of costs-Methods of costing- Preparation of cost sheet-Preparation of Quotations.	18	Chalk & Talk	S Jayasakth
July 2023	п	Materials Management-Economic Order Quantity(EOQ)-Stock levels- Minimum level, Maximum level - ,Reorder level -Methods of pricing of materials issues First in First Out, Last in First out, Simple Average Price and Weighted Average Price Method.	15	Chalk &Talk	SJAYASAKTH I 8-Tagasala
Aug 2023	m	Labour Costs-System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.	19	Chalk &Talk	SJAYASAKTH 1 8 Jayasada
Sep 2023	IV	Accounting Overheads-Basis of charging overheads-Allocation-Apporticement - Primary Distribution, Secondary Distribution - Repeated Distribution and Simultaneous equation method - Absorption of overheads	19	Chalk & Talk	S.JAYASAKTH I S. Jayasaka
Oct 2023	v	Process costing-Normal loss, abnormal loss and abnormal gain(simple problems only) – Reconciliation of cost and Financial accounts.	19	Chalk & Talk	S.JAYASAKTH I G.Joyahla

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#### LESSON PLAN 2023-2024

Class: I B.com (CA) 'A' Sec

Sub. Code: 23OUCCA11 Paper: Financial Accounting - I Semester: 1

Title of the Total Hou Month	e Paper ers: 75	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to Financial Accounting:  Meaning and definition -Bookkeeping - Basic terms and concepts -Objectives of Accounting - Methods of Accounting - Limitations of Accounting - Accounting concepts and conventions - Accounting Rules - Journal - Ledger - Trial Balance.	5	Chalk and talk	S.Jayasakthi 9 Jegsseb
July 2023	11	Final Accounts of Sole Trading Concerns: Meaning – Items in Trading Account and Profit and Loss Account – Balance Sheet –Arrangements of Assets and Liabilities – Preparation of Final Accounts with Simple Adjustments.	5	Chalk and talk	S. Jayasakthi
Aug 2023	111	Rectification of Errors and Bank Reconciliation Statement: Meaning of error - Types of Errors - One-Sided Errors and Double-Sided Errors - Suspense Account - Meaning of Bank Reconciliation Statement - Preparation of Bank Reconciliation statement.	5	Chalk and talk	S. Jayasakthi 9 Jayasak
Sep 2023	IV	Depreciation: Meaning - Causes for depreciation - Need for depreciation - Methods of calculating the amount of depreciation - Straight line method - Diminishing balance method - Annuity Method.	5	Chalk and talk	S. Jayasakthi
Oct 2023	v	Bill of Exchange  Meaning - Types of Bills - Distinction Between Bills of Exchange and Promissory Note - Recording Bill Transaction in Journal - Endorsement - Discounting - Bills sent for collection - Retiring of Bill - Dishonour of Bill - Renewal of Bill - Insolvency of Acceptor - Accommodation Bill.	5	Chalk and talk	S. Jayasakthi  9 Tayasakthi

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# LESSON PLAN 2023-2024

Class: II B.COM (CA) A Sub. Code: 21SEC3P

Title of the Paper: Commerce Practical

Month	Unit	nit Description		Total Hours: 3	ster: III 30 Hours
lune2023		Preparation of Advertisement Copy - Collecting advertisements based on	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
	1	Conviction value, Suggestive value, Educative value, Memorizing value and of advertisement	6	Chulk & Talk	SJAYASAKTHI 9 Jayasala
July 2023		day banking t		Classic	U
	п	form - Cheque - Pay-in slip, Withdrawal form, Transfer form, Draft - Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt, letter of credit - ATM, Debit and Credit Cards	6	Chalk & Talk	SJAYASAKTHI G Jayasala
Aug 2023	m	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form—Submitting claim 6.	6	Chalk & Talk	SJAYASAKTHI
Sep 2023	IV	Preparation of Model Project Report by an Entrepreneur- General information, project description, market potential, capital costs and sources of finance, Assessment of working capital requirements ,Financial Consideration	6	Chalk & Talk	SJAYASAKTHI S Jaya Salin
Oct 2023	v	Goods and Service Tax - Three prime models of GST - Central, State and Dual - Process of GST Registration - Knowledge on registration certificate and Invoice format of GST.	6	Chalk & Talk	SJAYASAKTHI Lagranda

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#### LESSON PLAN 2022-2023

Class: I B.COM (PA) Sub. Code: 23OUCPA12

Title of the Paper: Principles of Management

Total Hours: 90 Hours

Semester :I

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Jun 2023	1	Partnership Accounts: Definition and Features of Partnership — Partnership Deed — Rules applicable in the absence of an agreement — Profit and Loss appropriation account — Fixed capital account — Fluctuating capital account — Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).	18	Chalk & Talk	S. Jayasakthi  S. Jayasakthi
July 2023	п	Admission of a Partner. Application of accounting standards (AS) -10-New profit sharing ratio — Sucrificing ratio — Revaluation of Assets and Liabilities — Memorandum Revaluation Account—Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio—Balance sheet of the new firm.	18	Chalk &Talk	S. Jayasakthi 2 Jayor Solly
Aug 2023	m	Retirement of a Partner: Retirement — Revaluation of Assets and Liabilities — Treatment of Goodwill —Gaining ratio — settlement of amount due to the retiring partner—Calculation of capital of the new firm — Balance sheet of the new firm. Death of a partner — Settlement of deceased partner's capital account —Joint Life Policy.	18	Chilk & Talk	S. Jayasakthi
Sep 2023	IV	- Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution - Entries on dissolution - Insolvency of a partner - Gamer Versus Murray rule - Fixed and Fluctuating capital - Insolvency of all Partners.	18	Chalk & Talk	S. Jayasakthi 9 Feynsol
Oct 2024	v	Piece-Meal Distribution: Proportionate capital method and Maximum loss method.	18	Chalk &Talk	S. Jayasakthi S. Jeyasakthi

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#### LESSON PLAN 2023-2024

Class: 1 B.com (CA) 'B' Sec Sub. Code: 23OUCCA11

Title of the Paper: Financial Accounting - I

Total Hours: 75

Semester: 1

Mouth	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to Financial Accounting: Meaning and definition -Bookkeeping - Basic terms and concepts -Objectives of Accounting - Methods of Accounting - Limitations of Accounting - Accounting concepts and conventions - Accounting Rules - Journal - Ledger - Trial Balance	5	Chalk and talk	Sowmya,S
July 2023	n	Final Accounts of Sole Trading Concerns: Meaning – Items in Trading Account and Profit and Loss Account – Balance Sheet –Arrangements of Assets and Liabilities – Preparation of Final Accounts with Simple Adjustments.	5	Chalk and talk	Sowmya,S
Aug 2023	ш	Rectification of Errors and Bank Reconciliation Statement: Meaning of error - Types of Errors - One-Sided Errors and Double-Sided Errors - Suspense Account - Meaning of Bank Reconciliation Statement - Preparation of Bank Reconciliation statement.	5	Chalk and talk	Sowmya,S Sownya iS.
Sep 2023	IV	Depreciation: Meaning - Causes for depreciation - Need for depreciation - Methods of calculating the amount of depreciation - Straight line method - Diminishing balance method - Annuity Method.	5	Chalk and talk	Sowmya.S
Oct 2023	v	Bill of Exchange  Meaning - Types of Bills - Distinction Between Bills of Exchange and Promissory Note - Recording Bill Transaction in Journal - Endorsement - Discounting - Bills sent for collection - Retiring of Bill - Dishonour of Bill - Renewal of Bill - Insolvency of Acceptor - Accommodation Bill	5	Chalk and talk	Soumyas.S.

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LESSON PLAN 2023-2024

Class: II B.COM 'B' Sec Sub. Code: 22OUCCA33 Title of the Paper: COSTING Semester: IV

ntal House Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teache Signature
Dec 2021	1	Definition of cost- costing: Cost accounting and cost accountancy- Objectives, advantages-Difference between Cost Accounting and Financial accounting difference between Cost Accounting and Management accounting - Classification of Costs-Methods of costing-Preparation of cost sheet, Tender or Quotations.	5	Chaik and talk	Sommya's
Ian 2024	п	Motorials control - Meaning of material control objectives of material control - Essentials and advantages of material control - Economic Order Quantity(EOQ)-Stock levels-Minimum level, Maximum level, Reorder level, Average Stock level & Danger level - Methods of pricing materials issues - First in First Out(EIFO), Last in First out(LIFO), Simple Average Price method and Weighted Average Price Method.	5	Chalk and talk	Sowmya,S James J.
Feb. 2024	m	Labour Costs - System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gann's Task bonus plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.	5	Chalk and talk	Sowmya, S Source 1.5
Mar 2024	IV	Accounting for Overheads - Basis of charging overheads-Allocation of overheads - Apportionment of overheads - Primary Distribution Method - Repeated Distribution and Simultaneous equation method - Absorption of overheads - Machine hour rate method	5	Chalk and talk	Compa,5
Apr 2024	٧	Process costing - Features of process costing, Advantages, and limitations - Types of industries using process costing - Advantages and disadvantages of process costing - Normal loss, abnormal loss, and abnormal gain, Inter process profit and equivalent production (Theory only)	5	Chalk and talk	Sowmya, S Jannya is

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#### LESSON PLAN 2023-2024

Class: II B.com (PA) Sub. Code: 21R34

Title of the Paper: Goods and Services Tax

Total Hours: 75

Somester: UII

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Taxes - Classification of taxes - Direct - Indirect - Difference between direct and indirect - difference between excise, custom, sales GST - Meaning - Need - Features - Advantages - Disadvantages - Dual GST	5	Chalik and talk	Smark of
July 2023	u	Taxation mechanism under GST — Charging see 9(1),9(2) — Rates of GST — Types — CGST, SGST, UTGST, IGST — Difference between CGST, SGST, UTGST Taxes Summed in GST — Not Summed — GST Council — Role and functions.	\$	Chalk and talk	Amount !
Aug 2023	m	Supply - Meaning - Taxable supply - Essential ingredients to supply - Composite & Mixed supply - Continues - Ourward & inward supply - Value - Place.	s	Chalk and talk	Swappe S
Sep 2023	IV	Registration - Types - Time Limit - Persons not liable - Deemed - Voluntary - Procedure - Documents - Cancellation - Revocation of cancellation Registration - Types - Time Limit - Persons not liable - Deemed - Voluntary - Procedure - Documents - Cancellation - Revocation of cancellation.	š	Chalk and talk	Soumas L
Oct 2023	v	Input tax Credit - Meaning - Eligibility & Conditions - Computation of Input Tax Credit - Computation of Taxable value & GST on Goods - Intrastate - Interstate.	5	Chalk and talk	Som mick &

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#### LESSON PLAN 2023-2024

Class: III Il.com (SF) Sub. Code: 21SEC51

Title of the Paper: General Knowledge

Total Hours: 30

Semester: V

Mouth	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	General English - Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Saffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.	5	Chalk and talk	Jornay S
July 2023	u	General Science-Topics in Physics, Chemistry, and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions, -Balanced Diet, Diseases, their Causes, Elements and Compounds, Motions, Newton's Law.	5	Chalk and talk	Soungas
Aug 2023	111	History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics, Commerce and business - Agriculture, Major Crops and Crop Patterns in India, Industrial Development, Country and Currencies, Export and Import	,	Chalk and talk	Sowmya,S.
Sep 2023	IV	Indian Constitution-Salient features of the Constitution-Citizenship- Fundamental Rights-Fundamentals duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha-The Supreme Court of India Court-Important Amendments to the Indian Constitution- Indian Defense-Indian Army-Indian Air Force-Indian Navy.	5	Chalk and talk	Sowmyn,S
Oct 2023	v	Current Affairs-Latest developments in Science and Technology, Political development in India, and New developments in Trade Transport, Fine Arts, Major Literary Works, Games and Sports - National International Awards - National & International organizations, present-day India and other related topics.	5	Chalk and talk	Sowmya,S Jong, S.

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#### LESSON PLAN 2023-2024

Class: 1 B.COM (R) Sub. Code: 23OUCOM12

Semester I

Title of the Paper: Principles of Management

Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Management meaning- definitions- Nature and scope- Levels of Management-Importance Management Vs Admin - Science or art - Evolution of management thoughts-F. W. Taylor, Peter F Drucker, Henry Fayol, Elton mayo- Functions of management- Trneds and challenges of management- Managers- qualification- Duties and responsibilities,	15	Chalk &Talk	P. Vimala
uly 2023	11	Planning- meaning- definitions- nature- scope and functions- Importance and Elements of planning- types- Planning process- Tools and techniques of management by objectives- Decision making- meaning- Characteristics- types- steps in decision making- forecasting	15	Chalk &Talk	P. Vimala
ug 023		Meaning – definitions- nature and scope- characteristics- importance-types- formal and informal organization- structure meaning and types-Departmentation- Authority and responsibility- Centralization and decentralization- Span of management	15	Chalk &Talk	P. Vimala
ер 023	IV	- Staffing- Introduction-Concept of staffing- Staffing process- Recruitment-			

		Source of recruitment- Modern recruitment- Methods-Selection Procedure-test- Interview- Training-Need- types-promotion- Management games- Performance appraisal-Meaning- and methods- 360 performance appraisa- workfrom home	15	Chalk &Talk	P. Vimala
Oct 2023	v	Directing- Motivation – Meaning- Theories- communication- types- Barriers of communication- Measures to Overcome the barriers- Leadership nature- Types and theories of leadership- qualities of good leader- successful women leaders- Challenges faced by women in workforce- Coordination and control- coordination meaning- Techniques of co – ordination- control- characters- Importance-Stages in the control process- Requisites of effective control and controlling techniques- Management by Exception (MBE)	15	Chalk &Talk	P. Vimala

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#### LESSON PLAN 2023-2024

Class: II M.COM (CA) /(Genrral)

Sub. Code: 22OPCCA33/22OPCOM33

Title of the Paper: Direct taxes

Total Hours: 90 Hours

Semester III

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature		
June 2023	TO 6.20 LOCATED 6.		Chalk &Talk	P. Vimala			
July 2023	п	.Income from House property –Profit and gain from Business or Profession	and gain from Rusinger or Deaf	id gain from Business or Deaf		all from Business or Deaf	P. Vimala
Aug 2023	m	Income from capital gain- Income from other sources	18	Chalk &Talk	P. Vimala		
Sep 2023	IV	Clubbing of Income- set off and carry forward – Deduction from gross total Income	18	Chalk &Talk	P. Vimala		
Oct 023	v	Assessment of Individual-Computation Of tax liability- Incometax authorities- Powers and duties.	18	Chalk &Talk	P. Vimala		

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#### LESSON PLAN 2023-2024

Class: III B.COM (CA) C Section

Sub. Code : 21C53

Title of the Paper: Income Tax - I

Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Definition —Income — Person — Assessee- Agricultural income- Previous year- Assessment year — Residential status and tax liability — Income exempted from tax.	15	Chalk &Talk	P. Vimala
July 2023	п	Income from salary – Allowances – Perquisites profit in lieu of salary- Deductions U/S 16 (simple problems only)	15	Chalk &Talk	P. Vimala
Aug 2023	ш	Income from House property	15	Chalk &Talk	P. Las P. Vimala
Sep 2023	IV	Profits and gains from business or Professions-Depreciation and other deductions.	15	Chalk &Talk	P. Vimala
Oct 2023	v	Capital gain - Income from Oher sources	15	Chalk &Talk	P. Vimala

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Semester :V



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#### LESSON PLAN 2023-2024

Class: III B.COM, CA 'C' see

Sub. Code : 214EV5

Title of the Paper: Environmental Studies

Total Hours: 30 Hours

Semester V

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	A SHIMING TO SOUTH DOOR THE WADIE		P. Vimala		
July 2023	11	Eco system- Structure of an Eco System, Abiotic components-Biotic Components-Functional components- Food hain- Energy flow- Bogechemical cycles- Types of Eco system- Types of Aquatic Ecosystem- Pond Eco system- Grass land Eco system- Desert system.	6	Chalk &Talk	P.Vimala
Aug 2023	m	Biodiversity and conservation- What is Biodiversity- Levels of Biodiversity- Values of bio diversity- Consumption use value- social benefits- Cultural values- India as a Mega diversity nation- Methods of conservation (BD, ZOO,NP and Sancturances) and its significance.	6	Chalk &Talk	P. Vimala

Sep 2023	IV	Pollution- Types of pollutants-Types of pollution- Air pollution- water pollution- Thermal Pollution- Marine pollution-Soil pollution- Noise pollution-Radiation pollution- Solid waste and consumerism, effects of soli pollution, solid waste management-Control measures.		Chalk &Talk	P.Vimala
Oct 2023	v	Environmental Ethics and social issue: Attitudes of Major religions towards the Environment- Human populationand environment- Globalizationand the Environment- Global Environment issues- Information technology and the Environment, AlternativeLife styles- Role of Individuals, Organizations and Governmentin protectingthe Environment.	6	Chalk &Talk	P. Vimala

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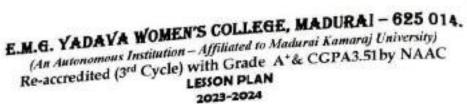
#### LESSON PLAN 2028-2024

Class: II B.COM (SF) Sub. Code: 23OUCOM12 Semester:III Total Hours: 75 Hours

in.	Description of the Sylinbus	Hours	Teaching Mode & Methods	Course Teacher Signature
ì	: Introduction to ManagementMeaning- Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art -Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.	15	Chalk &Talk	R Pinky priyadarshini R. Rusky
11	PlanningPlanning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.	15	Chalk &Talk	R Pinky priydarshini R Puily
m	OrganizingMeaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management	15	Chalk &Talk	R Pinky priyadarshini R. Burley
īv	Staffing Introduction - Concept of Staffing-Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test- Interview- Training: Need - Types- Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal - Work from Home - Managing Work from Home [WFH].	15	Chalk &Talk	R.Pinky priyadarshini R. Pakky
v	:DirectingMotivation -Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers. Leadership - Nature - Types and Theories of Leadership - Styles of Leadership - Qualities of a Good Leader - Successful Women Leaders - Challenges faced by women workforce -Supervision	15	Chalk &Talk	R Pinky R Pinky
	III III	: Introduction to ManagementMeaning: Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art - Evolution of Management Thoughts - F. W.  Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.  PlanningPlanning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.  OrganizingMeaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management  Staffing Introduction - Concept of Staffing-Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test- Interview - Training: Need - Types - Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal - Work from Home - Managing Work from Home [WFH].  DirectingMotivation - Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers. Leadership - Nature - Types and Theories of Leadership - Styles of V. Leadership - Qualities of a Good Leader - Successful Women Leaders -	: Introduction to ManagementMeaning: Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art - Evolution of Management Thoughts - F. W.  Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Punctions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.  PlanningPlanning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.  OrganizingMeaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management  Staffing Introduction - Concept of Staffing- Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test- Interview - Training: Need - Types - Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal - Work from Home - Managing Work from Home [WFH].  DirectingMotivation - Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers, Leadership - Nature - Types and Theories of Leadership - Styles of V. Leadership - Qualities of a Good Leader - Successful Women Leaders -	: Introduction to ManagementMeaning- Definitions - Nature and Scope- Levels of Management - Importance - Management Vs. Administration - Management: Science or Art - Evolution of Management Thoughts - F. W.  1 Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.  PlanningPlanning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.  OrganizingMeaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization- Authority and Responsibility - Centralization and Decentralization - Span of Management  Staffing Introduction - Concept of Staffing-Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test- Interview - Training: Need - Types - Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Performance Appraisal - Work from Home - Managing Work from Home [WFH].  DirectingMotivation - Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers. Leadership - Nature - Types and Theories of Leadership - Styles of Leadership - Qualities of a Good Leader - Successful Women Leaders -  15

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Semester :III

Class: II B.Com (PA) Sub. Code: 21SEC3P

Class:	ode :2	1SEC3P	7	otal Hours	: 30 Hours
Title of	the Pa	per: SBE Con of the Syllabus	Hours	Teaching Mode & Methods	Course Teacher Signature
June 2023	ı	Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value. Drafting acreative model of advertisement	6	Chalk &Talk	R Pinky priyadarshir R, Rusky
July 2023	п	Knowledge of various forms used in day-to- day banking transactions - Account opening form - Cheque - Pay-in slip, Withdrawal form, Transfer form, Draft - Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt, letter of credit - ATM, Debit and Credit Cards.	6	Chalk & Talk	R Pinky priyadarshini D. Punky
Aug 2023	ш	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insuranceplan-Filling up application form-	6	Chalk & Talk	R.Pinky priyadarshini R. Ruky
Sep 1023	IV	Preparation of Model Project Report by Entrepreneur General information, project description, market potential, capital costs and sources of finance, Assessment of workingcapitalrequirements "Financial	6	&Talk	R.Pinky priyadarshini R. Ruily
Oct 023	v	Consideration.  Goods and Service Tax - Three prime models of GST - Central, State and Dual - Process of GST Registration - Knowledge on registration certificate and Invoice format of GST.	6	Chalk	R.Pinky priyadarshini R.L.Ly

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#### LESSON PLAN 2023-2024

Class: III B.COM (CA) B

Sub. Code: 21C51

Title of the Paper: Corporate Accounting

Semester: V

Total Hours: 90 Hours

Month	Coit	Description of the Syllabus	Hours Allocated	Teaching Mode& Methods	Course Teacher Signature
June 2023	ι	Shares - Classes of shares - Issue of shares at par, premium & Discount - Forfeiture and re- issue of Shares - Underwriting of Shares and Debentures.	18	Chalk &Talk	RPINKY PRIYADARSHINI P.P.LILLY
Jully 2023	n	Debentures-Types - Issue and Redemption of Debentures-Redemption of Preference Shares.	18	Chalk &Talk	RPINKY PRITADARSEN
Aug 2023	m	Profit prior to incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.	18	Chalk & Talk	RPDNKY PRIYADARSHINI R. Nicky
Sep 2023	w	Amalgamation, Absorption, Internal and External Reconstruction.	18	Chalk &Talk	R.PINKY PRIYADARSHIN
Oct 2023	v	Liquidation of companies - Statement of Affairs and Deficiency - Liquidator's Final statement of Account.	18	Chalk &Talk	RPINKY PRIYADARSHIN

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E.M.G. YADAVA WOMEN'S COLLEGE MADURAI-625014



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#### LESSON PLAN 2023-2024

Class: III B.COM 'B' SEC

Sub. Code: 17SEC51

Semester: V **Total Hours: 30Hours** 

Tit	ic of t	he Paper: General Knowledge	70	90 X	
Month	Unit	Description of the Syllabus	Hours	Teaching Mode & Methods	Course Teacher Signature
JUN 2023	1	General English - Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.	1 1	Chalk &Talk	RPINKY PRIYADARSHINI P.Puiliy
JULY 2023	n	General Science-Topics in Physics, Chemistry and Biology viz Scientific laws, Scientific Inventions and Discoveries, Scientists and their Contributions, - Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.	6	Chalk &Talk	RPINKY PRIVADARSHINI R. Richly
AUG 2023	ш	History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics and Commerce- Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import	6	Chalk &Talk	RPINKY PRIYADARSHINI R. Rinky
SEP 2023	ıv	Indian Constitution-Salient features of the Constitution- Citizenship-Fundamental Rights-Fundamentable duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha-The Supreme Court of India- High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy	6	Chalk &Talk	R.PINKY PRIYADARSHINI R. Renly
OCT 2023	v	Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade, Transport, Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.	6	Chalk & Talk	R.PINKY PRIVADARSHINI R. Runky



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#### LESSON PLAN 2023-2024

Class: 1 B.COM(CA)C Sub. Code: 23OUCOM11 Semester : I Total Hours : 75 Hours

Title of the Paper: Financial accounting I

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Fundamentals of Financial Accounting Financial Accounting - Meaning, Definition, Objectives, Basic Accounting Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books Trial Balance - Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement - Need and Preparation	15	Chalk &Talk	R.Pinky priyadarshini P.Purky
July 2023	n	Final Accounts -Final Accounts of Sole Trading Concern- Capital and Revenue Expenditure and Receipts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments	15	Chalk &Talk	R Pinky privadarshini
Aug 2023	101	Depreciation and Bills of ExchangeDepreciation - Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance method - Conversion method. Units of Production Method - Cost Model vs Revaluation. Bills of Exchange - Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under rebate	15	Chalk &Talk	R.Pinky priyadarshini R. Pully
Sep 2023	IV	Methods of Calculation of Profit - Statement of Analis Method	15	Chalk &Talk	R Pinky priyadarshini R Perlly
Oct 2023	v	Preparation of final statements by Conversion method  Royalty and Insurance Claims Meaning - Minimum Rent - Short Working - Recoupment of Short Working-Lessor and Lessee - Sublease - Accounting Treatment Insurance Claims - Calculation of Claim Amount-Average clause (Loss of Stock only)	15	Chalk &Talk	R.Pinky priyadarshin R.Pinky

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## LESSON PLAN 2023-2024

Class: III B,COM (CA) C Sub, Code: : 21CE5A

Semester:V

Title of the Paper: Management Accounting

Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
2023	1	Management Accounting: Meaning - Definition – Scope – Objectives - Function – Advantages – Limitations – Management Accounting Vs Financial Accounting – Management Accounting Vs. Cost Accounting – Comparative Statements – Common Size Statement – Trend Analysis	15	Chalk &Talk	R. SANTHEYE
July 2023	п	Ratio Analysis: Meaning – Advantages – Limitations – Classifications and Computation of Ratios.	15	Chalk &Talk	R. SANTHIYA
Aug 2023	ш	Fund Flow Statement & Cash Flow Statement – Meaning – Importance – Advantages – Limitations – Preparation of Fund Flow Statement & Cash Flow Statement.	15	Chalk &Talk	R. SANTHIYA
Sep 2023	IV	Marginal Costing: Meaning, Objectives, Advantages and Disadvantages. Break –Even Analysis – Application of Marginal Costing for Managerial Decisions (Make or Buy Decisions – Accepting additional order - Selection of a Suitable Product Mix).	15	Chalk &Talk	R. SANTHIYA R. L. L.
Oct 2023	v	Budgetary Control: Meaning – Definition – Advantages and Limitations – Objectives – Functions - Classifications: Production Budget – Sales Budget – Purchase Budget – Cash Budget – Flexible Budget.	15	Chalk &Talk	R-SANTHIYI Rolling

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#### LESSON PLAN 2023-2024

Class: II B.Com(PA) Sub. Code: 22OUCPA32

Title of the Paper: Financial Accounting III

Total Hours: 105 Hours

Semester :III

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	ı	Royalty Accounts - Meaning - Minimum rent - Short Workings - Recoupment of Short Workings - Accounting treatment in the books of lessor and lessee - Sub-lease.	21	Chalk &Talk	R.SANTHIYA R.B. H.
July 2023	п	Hire purchase and Installment System – Features – Calculation of Interest – Accounting treatment in the books of buyer and seller – Default and repossession – Complete repossession – Partial repossession (excluding Hire Purchase Trading and stock and debtors system) Installment purchase system – Accounting Entries - Differences between Hire purchase system and Installment System.	21	Chalk &Talk	R.SANTHIYA
Aug 2023	m	Insolvency Accounts of individuals – Preparation of Statement of Affairs and Deficiency Account.	21	Chalk &Talk	R.SANTHIYA
Sep 2023	IV	Contract Accounts - Specimen of Contract Account - Meaning of Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money - Methods of Calculating Profit on incomplete Contract - Preparation of Contract Accounts and Balance sheet	21	Chalk &Talk	R.SANTHIÝA R.S. L.
Oct 2023	v	Fire Insurance claims: Need for Fire Insurance - Loss of stock policy - Loss of profit policy - Application of Average clause - Indian Accounting Standards (Ind AS) - Meaning - Objectives - Applicability of Ind AS, Ind AS- 1, Ind AS - 2, Ind AS 3, Ind As 6, Ind AS 9, Ind AS 12, and Ind AS 19. (Theory only)	21	Chalk &Talk	R. SANTHIYA

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#### LESSON PLAN 2023-2024

Class: II M.COM

Semester:V

Sub. Code :22OPCOMDSE3A

Title of the Paper: Entrepreneurship Development

Total Hours : Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Entrepreneurship: Meaning, Definition, — Role of Entrepreneur in the process of economic development—Entrepreneur vs. Manager—Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors—Theories: Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Chelland's Achievement Motivation Theory — Motivational factors of Entrepreneur Entrepreneurial competencies: Competence — Meaning, Components: Knowledge, Skill, Traits and Motives — Qualities of Entrepreneurs — Types of Entrepreneurs — Functions of Entrepreneurs — Positive and Negative aspects of Entrepreneurship	18	Chalk &Talk	R.SANTHIYA
July 2023	11	Women Entrepreneurs: Concept of Women Entrepreneurs - Types - Factors influencing women Entrepreneurs - role of Women Entrepreneurs - Women Entrepreneurs in India - Institutions Supporting women entrepreneurship Development - Problems of Women Entrepreneurs - Remedial measures - Recent Trends in Development of Women 18Entrepreneurs - TREAD (Trade Related Entrepreneurship Assistance and Development for Women): Product Groups and States identified for the Programme-Financial Assistance and Grant assistance available under the Programme.	18	Chalk &Talk	R.SANTHIYA
Aug 2023	ш	Entrepreneurship Development Institutions in India EDII, NAYE, ITCOT, SIPCOT, TIDCO, SISI, NPC, DIC – Procedure for setting up of SSI units – Determination of the Project – Deciding upon the form of organization – Registration of SSI unit. Government Assistance Concession and Subsidies – Seed.	18	Chalk &Talk	R. SANTHIYA

Sep		Capital – Interest free loans – Concessional Financial Assistance by IFC, IDBI, ICICI, THC and Commercial Banks-MSME: Business Idea- PPR(Preparation of Preliminary Project Report- Preparation of Detailed Project Report-Apply for Registration-Government Clearances.			D.G.A.VIII.
2023	IV	Startups: Introduction-Types of Startsups- Registering a Startup-Legal for Startups- Employee Laws for Startups- Stages and Evolution-Role of startups in Economy- Building sustainable Startups-Innovation: types of Innovation- Generation of Ideas-Ideas Evaluation-Problem Identification-Problem Solving-Patent Policies and laws-startup Funding: Classification of Funding- Business Plan-Types of Investors- Successful Startups of India-Funding Series, Proposition	18	Chalk &Talk	R.SANTHIYA
Oct 2023	v	India-Funding Series-Preparing Pitch Deck.  Project Report: Components of Project Report - Contents of Project Report-Project Appraisal - Technical Marketing, Economic, Financial Analysis - Profitability Analysis - Break Even Analysis - Implementation of Enterprise Building time	18	Chalk &Talk	R.SANTHIYA  R. L. L.

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#### LESSON PLAN 2023-2024

Class: III B.COM (PA) Sub. Code: 174EV5 Total Hours: 30 Hours Semester: v

Title of the Paper: Environmental Studies

Month	Unit	Description of the Syllabus	Hours Allocate d	Teaching Mode & Methods	Course Teacher Signature
Jun 2023	1	. Natural Resources:-Water Renewable Resources and watershed management-Forest Resources, management and conservation-Soil Resources and conservation-Food Resources -Energy Resources-on Renewable Resources and conservation of energy.	6	Chalk & Talk	R SANTHIYA Resitzi
Jul 2023	п	Ecosystem:structureofanEcosystem,A bioticComponents—BioticComponents — Functional Components — Food Chain — Energy Flow — Biogeochemical Cycles — Types of Ecosystem — Types of Aquatic Ecosystem — Pond Ecosystem — Grassland Ecosystem — Desert Ecosystem	6	Chalk & Talk	RESLITZI
Aug 2023	ш	Biodiversity and Conservation: - What is Biodiversity - Levels of Biodiversity - Values of Biodiversity - Consumptive use value - Social benefits - Cultural Values - India as a Mega Diversity Nation-Methods of Conservation (BD, ZOO, NP and Sanctuaries) and its significance	6	Chalk & Talk	R.SANTHIYA R.S. H.J.
Sep 2023	IV	Pollution:-Types of Pollutants Types of Pollution-Air Pollution- Water Pollution-ThermalPollution- MarinePollution-SoilPollution, NoisePollution-Radiation Pollution. Solid waste and consumerism, effects of soil pollution, solid waste management -Control Measures	6	Chalk & Talk	R.SANTHIYA R.S. Hyr

Oct 2023	v	Environmental Ethics and Social Issues:- Attitudes of Major Religions towardstheEnvironmentumanPopulati onandEnvironment-Globalizationand the Environment-Global Environmental Issues-Information technology and the environment, AlternativeLifestyles- RoleofIndividuals,OrganizationsandG overnment in protecting the Environment	6	Chalk & Talk	R.SANTHIYA
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#### LESSON PLAN 2023-2024

Class: I B.COM (CA) "C" Sub. Code: 23OUCOM12

Title of the Paper: Principles of Management

Month	Hours : Unit	Unit Description of the Syllabus Hour Allocat		Teaching Mode & Methods	Course Teacher Signature
June 2023	I	Management meaning- definitions- Nature and scope- Levels of Management-Importance-Management Vs Admin -Science or art -Evolution of management thoughts-F W. Taylor, Peter F Drucker, Henry Fayol, Elton mayo- Functions of management- Trneds and challenges of management- Managers- qualification- Duties and responsibilities.	15	Chalk &Talk	C.Jayashree vinayaki C.Jaima
July 2023	п	.Planning- meaning- definitions- nature- scope and functions- Importance and Elements of planning- types- Planning process- Tools and techniques of management by objectives- Decision making- meaning- Characteristics- types- steps in decision making- forecasting	15	Chalk &Talk	C.Jayashree vinayaki C.Jaima
o23	ш	Meaning – definitions- nature and scope- characteristics- importance-types- formal and informal organization- structure meaning and types-Departmentation- Authority and responsibility- Centralization and decentralization- Span of management	15	Chalk &Talk	C.Jayashree vinayaki

Semester I

Sep 2023	IV	- Staffing- Introduction-Concept of staffing- Staffing process- Recruitment- Source of recruitment- Modern recruitment- Methods-Selection Procedure-test- Interview- Training-Need- types-promotion- Management games- Performance appraisal-Meaning- and methods- 360 performance appraisa- workfrom home		Chalk &Talk	C.Javashree vinayaki
Oct 2023	v	Directing- Motivation – Meaning- Theories- communication- types- Barriers of communication- Measures to Overcome the barriers- Leadership nature- Types and theories of leadership- qualities of good leader- successful women leaders- Challenges faced by women in workforce- Coordination and control- coordination meaning- Techniques of co – ordination- control- characters- Importance-Stages in the control process- Requisites of effective control and controlling techniques- Management by Exception (MBE)	15	Chalk &Talk	C. Jaima C. Jayashree vinayaki

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LESSON PLAN 2023-2024

Class: II B.COM (SF) Sub. Code: 220UCOM31

Title of the Paper: Business Environment

Total Hours: 75 Hours

Semester :111

Month	Unit	Description of the Syllabus	Hours Allocated	Teachi ng Mode & Method	Course Teacher Signature
2023	1	Meaning and Definition-Importance of the study of Business environment – External Environment- Micro and Macro Environment- Economic environment: Economic system Capitalism, Socialism: Permit and Licensing of business, Capitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.	15	Chalk & Talk	C.Jayashree Vinayaki C.Jaima
July 2023	п	New Industrial policy 1991 – Objectives-Major Highlights of Industrial policy 1991 – Features – Liberalization, Privatization and Globalization (LPG) – Features-Merits and Demerits – Forms of Privatization - Arguments for and against Privatization Trade Agreements: Important Provisions of FEMA, WTO, UNCTAD, MOUS Multi National Companies - benefits and limitations of MNCS, TRIPS.	15	Chalk & Talk	C Jayashree Vinayaki C · Jaima
Aug 2023	ш	Social Responsibility of business - Dimensions of social responsibility-Responsibility to shareholders, employees, consumers, government and community-Arguments for and against social responsibility - Social Audit-features-benefits of social audit- Limits to social Responsibility	15	Chalk &Talk	C.Jayashree Vinayaki C.Jaima
Sep 2023	IV	Micro, Small and Medium Enterprises(MSME)-Meaning- objectives for promoting MSME -importance- Small Scale Sector - classification-Role of small scale industries in the Indian economy -Problems of Small Scale Industries - Incentives to Small Scale Sector		&Talk	C Jayashree Vinayaki C • Joina

0ct 2023 V	Industrial Sickness - Definition-Kindness of sicknesses and their causes-Consequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act 1985-Business Ethics- Nature of Business Ethics in India- Role of Trade Association in Business Ethics	15	Chalk &Talk	C.Jayashree Vinayaki C.Jaima
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#### LESSON PLAN 2023-2024

Class: 1 R.COM (SF)

Sub. Code: 2301 COMGECO1 Tale of the Paper: Business Communication

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Introduction to Business Communication Definition - Meaning - Importance of Effective Communication - Modern Communication Methods - Barriers to Communication - E-Communication - Business Letters Need - Functions - Essentials of Effective Business Letters - Layout	18	Chalk & Talk	C Jayashree vinayaki C+ Johns
July 2023	п	Trade Enquiries Trade Enquiries - Orders and their Execution - Credit and Status Enquiries - Complaints and Adjustments - Collection Letters - Sales Letters - Circular Letters.	18	Chalk & Talk	C.Jayashree vinayaki C. Sourne
Aug 2023	ш	Banking Correspondence Banking Correspondence – Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurance – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agency Correspondence	18	Chalk & Talk	C.Jayashree vinayaki C.Johno
Sep.2023	ıv	Secretarial Correspondence Company Secretarial Correspondence - Introduction - Duties of Secretary - Classification of Secretarial Correspondence - Specimen letters - Agenda and Minutes of Report writing - Introduction - Types of Reports - Preparation of Report Writing.	18	Chalk & Talk	C.Jayashree vinayaki C.Jeima
Der 2023	v	Application Letters Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of Various Types of Interviews - Public Speech - Characteristics of a Good Speech.	18	Chaik & Talk	C. Jayashree vinayaki C. Jaima

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Semester:II

Sep 2023	IV	Indian Constitution- Salient features of the Constitution- Citizenship-Fundamental Rights- Fundamentable duties to Citizens- Powers of the President-The Union Parliament-Rajaya Sabha- The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy.	6	Chalk &Talk	C.Jayashree vinayaki C.Jaima
Oct 2024	v	Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport , Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.	6	Chalk &Talk	C.Jayashree vinayaki C.Jaima

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Semester: I

#### LESSON PLAN 2023-2024

Class: 1 B.Com (SF)

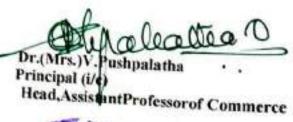
Sub. Code: 23OUCOMFC1

Title of the Paper: Basic Commerce Knowledge

Total Hours: 75 Hours

Month	Unit	2 correspond of the Synabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2023	1	Commerce-Meaning— Functions— Classification of Commerce activities—Difference between Trade, Commerce, and Industry	14	Chalk & Talk	C.Jayashree vinayaki
July 2023	п	Trade - Meaning and Nature of Business-Objectives - Economic activity & non-economic activity - Classification of Business activities  Business environment - Meaning-Types- Internal Environment- External Environment- Dimension of New economic Policy.	14	Chalk & Talk	C Jayashree Vinayaki C Jaima
Aug 2023		FormsofBusinessOrganisation Sole Proprietorship-Partnership- JointStock Companies- Cooperative forms of Organization: Meaning - Features-Types- Advantages and disadvantages of government organisation.	15	Chalk & Talk	C.Jayashree vinayaki C.Jalma
Sep 2023	IV	Financial markets and Services SEBI (Securities and Exchange Board of India) Objectives— Functions – Power of SEBI- Stock exchange VS Commodity Exchange – Capital market— money market.	15	Chalk & Talk	C.Jayashree vinayaki C.Jaima

Oxt 2023	v	Banking Meaning - Banker and customer- Negotiableinstruments- Meaning- Characteristics — Distinction between a cheque and Promissory notes - Types of crossing	17	Chalk & Talk	C. Jayashree vinayaki
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#### LESSON PLAN 2023-2024

Class: III Bcom (CA)"B" Sub. Code: 214EV5

Title of the Paper: Environmental Studies

Semester :V

Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
une 2023	1	NaturalResources:- WaterRenewableResourcesand watershed management- ForestResources, management and conservation- SoilResources and conservation-FoodResources - EnergyResources- onRenewable Resourcesand conservation of energy.	14	Chalk & Talk	c.jayashree vinayaki C.Jaima
July 2023	п	Ecosystem:— StructureofanEcosystem, Abio ticComponents— BioticComponents — Functional Components — Food Chain — Energy Flow — BiogeochemicalCycles — Types of Ecosystem — Typesof Aquatic Ecosystem — Pond Ecosystem —Grassland Ecosystem — DesertEcosystem.	14	Chalk & Talk	c jayashree vinayaki C · Journa
Aug 2023	111	Biodiversity and Conservation: - What is Biodiversity - Levels of Biodiversity - Values of Biodiversity - Consumptive use value - Social henefits -	15	Chalk & Talk	c.jayashree vinayaki C.Jaimo

Sep 2023	IV	Pollution -Typesof Pollutants Typesof Pollution- AirPollution-WaterPollution - ThermalPollution- MarinePollution- SoilPollution, NoisePollution- Radiation Pollution. Solid waste and consumerism effects of soil pollution, solid waste management ControlMeasures.	15	Chalk & Talk	c.jayashree vinayaki C.Jalira
Oct 2023	v	EnvironmentalEthics and Social Issues: - Attitudes of Major Religions towardstheEnvironment— HumanPopulationandEnviron ment—Globalizationand theEnvironment— GlobalEnvironmentalIssues— Information technology and the environment, AlternativeLifestyles— RoleofIndividuals,Organization sandGovernment inprotectingtheEnvironment.	17	Chalk & Talk	c jayashree vinayaki C Journe

Dr.(Mrs.)V.Pushpalatha ·
Principal (i/c)

Head, Assistant Professorof Commerce

E.M.G. YADAVA WOMEN'S COLLEGE MADURAI-525014



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#### LESSON PLAN 2023-2024

Class: II B.COM (PA) Sub. Code:22OUCPA43 Title of the Paper: Costing Semester: III Hours: 90

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
Jun 2023	1	Definition of costing-Importance- Uses of costing-Objects and advantages-Differences between Cost and Financial accounts Classification ofcosts-Methods of costing-Preparation of costsheet-Preparation of Quotations.	15	Chalk&Talk Ppt,Group Discussion	A. Amala Ancy A. Amala Anay
Jul 2023	п	Materials Management-Economic Order Quantity(EOQ)-Stock levels-Minimum level, Maximum level -,Reorder level - Methods of pricing of materials issues First in First Out, Last in First out,Simple Average Price and Weighted Average Price Method.	15	Chalk&Talk Ppt,Group Discussion	A.Amala Ancy
Aug 2023	m	Labour Costs-System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficience plan-Labour turnover - Separation, Replacement and flux method.	15	Chalk&Talk Ppt,Group Discussion	A. Amala Ancy
Sep 2023	IV	Accounting Overheads-Basis of charging overheads-Allocation-Apportionment - Primary distribution, Secondary Distribution -Repeated distribution and Simultaneous equation method - Absorption of overheads.	15	Chalk&Talk Ppt,Group Discussion	A.Amala Ancy
Oct 023	v	Process costing-Normal loss, abnormal loss and abnormal gain(simple problems only) - Reconciliation of cost and Financial accounts	15	Chalk&Talk Ppt,Group Discussion	A.Amala Ancy A.Amala Anay

Head, Assistant Professor of Commerce

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