E.M. GOPALAKRISHNA KONE YADAVA WOMEN'S COLLEGE

An Autonomous Institution –Affiliated to Madurai Kamaraj University Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC



LESSON PLAN 2022-2023

DEPARTMENT OF COMMERCE

(UG -Even Semester)



E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014. (An Autonomous Institution – Affiliated to Madurai Kamaraj University) Re-accredited (3rd Cycle) with Grade A⁺& CGPA3.51by NAAC) Lesson Plan 2022-2023

Semester:IV

Class: II B.Com (PA) Sub.Code: 21OUCPA41 Title of paper: Insurance Total Hours :75 Hrs

| MONTE | I UNI | | HRS | TEACHING METHOD | COURSE TEACHEER SIGNSTURE |
|--------------------|-------|--|-----|--------------------|---------------------------------|
| DEC 2022 | I | Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – A Banker's Duty to Maintain Secrecy of Customer's Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest – General precautions for opening an account – KYC Norms – Current Deposit Account(Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit. | 15 | Chalk &Talk | SWETHA PSwetha |
| JAN 2023 | П | Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable Crossing – A/c Payee Crossing – Double Crossing Endorsement - Definition Significance – Kinds of Endorsement | 15 | Chalk &Talk | swetha PSwethe |
| FEB 2023 MAR | ш | Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker-Payment in due course- Holder in due Course collecting banker: Duties -Statutory Protection - Basis of negligence. | | Chalk&T alk | SWETHA PSwette |
| 2023 | IV | Bank lending-Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange). | | Chalk &Talk | swetha P.Such |

| APL 2023 | Reserve Bank of India - Main Functions of RB1 – Traditional Banking vs. E-banking – Electronic Delivery Channels – ATM – Evolution, Concepts and Features – Mechanism – Electronic Purse and Digital Features – Mechanism – Electronic Purse and Digital Cash – Digital SB Account – Digital Lending – Facets of E-banking – E-banking Services – Truncated | 15 | Chalk & Talk | SWETHA P. Swethe. |
|-------------|--|----|-----------------|----------------------|
| | of E-banking - E-banking Service - Mobile Banking - Cheque and Electronic Cheque - Mobile Banking - Electronic Mobile Wallet - Inter-bank Mobile Payment Service(IMPS) - Virtual Currency - Models for Ebanking - Advantages of E-banking - Constraints in E-banking - Frauds in Internet Banking - Security Measures - Real time Gross Settlement(RTGS). | at | | the |

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LESSON PLAN 2021-2022

Semester : IV

Class : 11 B.Com (SF) Sub. Code : 22OUCOM43 Title of the Paper: CORE- Banking Total Hours : 75 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teachng Mode & Methods | Course Teacher Signature |
|---------------|------------|---|--------------------|---------------------------------|------------------------------------|
| Dec. 2022 | 1 | Banker and Customer: Meaning & Definition-General relationship between a banker and a customer -Primary and Subsidiary-Special features of relationship: Obligations and Rights of a banker. | 15 | Chalk & Talk | C.Jayashree Vinayaki C.Joeng |
| Jan. 2023 | . D | Types of deposits: Savings bank account- Current account-Fixed deposit account- Fixed deposit Receipt and its legal implications-General procedure for opening account-Special types of Customers : Minor-Firms-Limited Companies-Non trading concerns-Joint accounts. | 15 | Chalk & Talk | C.Jayashree Vinayaki C |
| Feb. 2023 | ш | Cheque: Meaning-Definition-Essentials- Types of Cheque -Material Alteration, &Immaterial Alteration-Banker's Duty- Marking-Crossing: Meaning-Types and Significance of Crossing- Endorsement: Meaning-Definition-Kinds and Significance. | 15 | Chalk & Talk | C.Jayashree Vinayaki |
| March 2023 | IV | Paying banker: precautions-Statutory Protection-Payment in due course- Circumstances for dishonour of cheques - Consequences of wrongful dishonour of cheques-Collecting banker: Duties - Statutory ProtectionConcept of negligence. | | Chalk & Talk | C.Jayashree Vinayaki |

| April 2023 V | Bank lending-Principles of Sound Lending-Secured vs Unsecured Advances- Types of Advances-Advances against various securities-(land & building, life insurance policies, Stock exchange) Electronic Payment Systems: National Electronic Fund Transfer(NEFT),Electronic Clearing Service(ECS), Real Time Gross Settlement(RTGS)and Internet Banking- Meaning and Advantages of Credit Cards, Debit Cards ,ATM Cards and Smart Card. | 15 | Chalk & Talk | C.Jayashree Vinayaki C.Jaing |
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PRINCIPAL I/C E.M.G. YADAVA WOMEN'S COLLEGE MADURAI-625 014



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LESSON PLAN 2021-2022

Semester : IV

Class: II B.Com (R) Sub. Code : 22OUCOM43 Title of the Paper: CORE- Banking Total Hours : 75 Hours

| Month | 1 | Hours : 75 Hours it Description of the Syllabus | Hours Allocated | Teachng Mode & Methods | Course Teacher Signature |
|--------------|----|---|--------------------|---------------------------------|---------------------------------|
| Dec. 2022 | ı | Banker and Customer: Meaning & Definition-General relationship between a banker and a customer -Primary and Subsidiary-Special features of relationship: Obligations and Rights of a banker. | 15 | Chalk & Talk | R.S. Mythlyee |
| Jan. 2023 | 11 | Types of deposits: Savings bank account- Current account-Fixed deposit account- Fixed deposit Receipt and its legal implications-General procedure for opening account-Special types of Customers : Minor-Firms-Limited Companies-Non trading concerns-Joint accounts. | 15 | Chalk & Talk | R.S. Mythlyee R Schuffing |
| Feb. 2023 | ш | Cheque: Meaning-Definition-Essentials- Types of Cheque -Material Alteration, &Immaterial Alteration-Banker's Duty- Marking-Crossing: Meaning-Types and Significance of Crossing- Endorsement: Meaning-Definition-Kinds and Significance. | 15 | Chalk & Talk | R.S. Mythlyee |
| farch 023 | IV | Paying banker: precautions-Statutory Protection-Payment in due course- Circumstances for dishonour of cheques - Consequences of wrongful dishonour of cheques-Collecting banker: Duties - Statutory ProtectionConcept of negligence. | 15 | Chalk & Talk | R.S. Mythlyee R.S. Mythog |

| April 2023 | v | Bank lending-Principles of Sound Lending-Secured vs Unsecured Advances- Types of Advances-Advances against various securities-(land & building, life insurance policies, Stock exchange) Electronic Payment Systems: National Electronic Fund Transfer(NEFT),Electronic Clearing Service(ECS), Real Time Gross Settlement(RTGS)and Internet Banking- Meaning and Advantages of Credit Cards, Debit Cards ,ATM Cards and Smart Card. | 15 | Chalk & Talk | R.S. Mythlyce RS hyth Locy |
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2022-2023

Semester : IV

Class : II B.Com(CA) 'A' Sub.Code : 21SED4P

Title of the Paper: Desktop Publishing Lab

Total Hours : 30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|-----------------------------|
| Dec 2022 | 1 | Photoshop : The Photoshop screen, Using the Toolbox – Document and scratch sizes – Image editing – Creating Digital Images & Backgrounds – Converting color to B/W and B/W to color. | 6 | Practical | A Kavitha A Houde |
| Jan 2023 | п | Photoshop – Opening and saving files – channels and Mask – Filter and Automated options – Color Correction Techniques – Animations. | 6 | | A Nouit |
| Feb 2023 | ш | Page Maker : Page Layout Basics - Understanding tools & workspace. | 6 | Practical | A. Hourtha |
| Mar 2023 | IV | Page Maker - creating Labels, Pamplets, Billbooks, Viz cards, Greeting card – Advertisement – Working with page column – Indent. | 6 | Practical | A. Hourt |
| Apr 2023 | v | CorelDraw : Understanding tools & Workspace – Drawing shapes & Graphics – Logos & Artistic Text – Multicolor Design – Web Graphics. | 6 | Practical | Ackout |

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PRINCIPAL 1/C E.M.G. YADAVA WOMEN'S COLLEGE MADURAI-625 014



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LESSON PLAN 2022-2023

Semester : IV

: II M.Com(CA) Class Sub.Code : 21OPDE4B Title of the Paper: Software Project Management

: 75 Hours Total Hours

| Мо | oth | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|------------------------|---------|--|--|--------------------|-------------------------------|--------------------------------|
| De 202 | 101 101 | 1 | Introduction to Software Project Management:What is a project? – Plans, methods and methodologies - Stakeholders – Setting objectives – What is management – Management control Project Evaluation and Programme Management: Project Portfolio Management, Evaluation of Individual Projects, Cost-benefit Evaluation Techniques, and Risk Evaluation. | 15 | Chalk & Talk | A.Kavitha |
| Jan 2023 | 11 | I I M T Pi de | Selection of an Appropriate Project approach: Introduction-Choosing Methodologies and echnologies, Choice of process nodels, The Waterfall Model, he Spiral Model, Software rototyping-Incremental elivery – Agile methods – ctreme Programming, | 14 | Chalk & Talk | A: Houte |
| ⁷ eb)23 | ш | So Int Over Bas Sof Tec Esti Plan Proj Sequ Acti | Aftware Effort Estimation: roduction - Problems with er and under estimations, sis of software Estimation, thware Effort Estimation chniques, Expert Judgment, mating by analogy. Activity maing: Project Schedules, ects and Activities, sencing and Scheduling vities, Networks Planning els, Formulating a network | 16 | Chalk & Talk | A. Noudly |

| Mar 2023 | IV | Risk Management: Introduction, Risk, Categories of Risk, Risk Identification, Risk Assessment, Risk Planning, Risk Management Resource Allocation: Scheduling resources, Creating Critical Paths, Cost Schedules | 16 | Chalk & Talk | A Houster |
|-------------|----|--|----|--------------------|-----------|
| Apr 2023 | v | Monitoring and Control: Creating Framework, Cost Monitoring, Prioritizing Monitoring Software Quality: The importance of Software Quality-Defining Software Quality. ISO9126, Product and Process Metrics, Quality Management Systems, Process Capability Models, Testing, Quality plans. | 14 | Chalk & Talk | Addent |

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LESSON PLAN 2022-2023

Class : II B.Com(CA) 'A' Sub.Code : 21D41 Title of the Paper: Web Technology

Semester : IV

Total Hours : 75 Hours

| Month Un | | Allocated & | | Teaching Mode & Methods | Course Teacher |
|-------------|--|--|----|-------------------------------|-------------------|
| Dec 2022 | ec I Introduction: What is Internet ? – Internet Services and Accessibility – Uses of Internet – Web Concepts. Internet Protocols: Internet 15 & | | | A.Kavitha | |
| Jan 2023 | п | -HTML : Introduction – SGML – Outline of an HTML Document – Head Section – Body Section – HTML Forms - Dynamic HTML (DHTML): Introduction – Cascading Style Sheets (CSS) – Event Handling. | 14 | Chalk & Talk | Actoriates |
| Feb 2023 | Ш | JAVASCRIPT : Introduction – Language Elements – Objections of JavaScript – Other Objects. VBSCRIPT: Embedding VBScript Code in an HTML Document – Comments – Variables – Operators – Conditional Statements – Cookies. | 16 | Chalk & Talk | Adado |
| Mar 2023 | | Extensible Mark-up Language (XML) : Introduction – HTML Vs XML – Syntax of the XML Document – XML Attributes – XML Validation – XML | 16 | Chalk & Talk | A. Danita |

| | | DTD – The Building Blocks of XML Documents – DTD Elements – DTD Attributes – DTD Entities – DTD Validation. | | | |
|-------------|---|---|----|--------------------|---------|
| Apr 2023 | v | 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. | 14 | Chalk & Talk | A Nound |

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2022-2023

Class: II B.com (CA) 'C' Sub, Code :21D4P Title of the Paper: TALLY LAB Semester - IV

| Title of the Paper: TALLY LAB | | Tot | Hours75 | | |
|-------------------------------|------|---|--------------------|----------------------------------|--------------------------------|
| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
| Dec 2022 | ı | Introduction to Tally- Tally screen components - Maintaining Company data -Groups-Ledgers-Accounting Vouchers - Preparation of Trial Balance - Profit & Loss Account-Balance Sheet. | 14 | Lab practical & Talk | R.Amala mary |
| Jan 2023 | п | Maintaining Inventory Details-Stock Category-Stock group & Stock item- inventory vouchers-stock summary report. | 14 | Lab practical & Talk | R.Amala mary |
| Feb 2023 Mar | ш | Order processing-Purchase order-Sales Order- Receipt Note-Delivery Note-Rejection In- Rejection Out. | 15 | Lab practical & Talk | R.Amala mary |
| 2023 | IV | Billwise details-cost centre. | 15 | Lab practical & Talk | R.Amala mary |
| Apr 2023 | v | GST-Payroll accounting. | 17 | Lab practical & Talk | R.Amala mary |

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LESSON PLAN 2022-2023

Semester: IV

Class: II B.COM CA C sec Sub. Code: 21SEC41 Title of the Paper: Financial Markets and Services Total Hours :30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|--|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | I | Financial System – Meaning – Functions – Financial concepts. | 6 | Chalk &Talk | R. Pinky priyadarshin |
| Jan 2023 | п | New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue. | 6 | Chalk &Talk | R. Pinky priyadarshini |
| Feb 2023 | ш | Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange. | 6 | Chalk &Talk | R. Pinky priyadarshini |
| Mar 2023 | IV | Merchant banking-Functions- Services of merchant banks - Qualities required of merchant bankers | 6 | Chalk &Talk | P.Swetha Sweth |
| April 2023 | v | Mutual fund- Types - Classification - Importance - Organization & operation of the fund. | 6 | Chalk &Talk | P.Swetha Swette |

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LESSON PLAN 2022-2023

Semester :IV

Class : II B.COM CA C sec Sub. Code : 22OUCCA42 Title of the Paper: Banking Total Hours : 75 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | I | Banker and Customer – The Modern View – The Relationship between a Banker and a Customer – General Relationship – Special Relationship – Statutory Obligation to Honour Cheques – Banker's Lien – A Banker's Duty to Maintain Secrecy of Customer's Account – Right to Claim Incidental Charges – The Right to Charge Compound Interest - General precautions for opening an account – KYC Norms – Current Deposit Account/Current and Running Account) – Fixed Deposit Account – Savings Deposit Account – Recurring Deposit | 15 | Chalk &Talk | R.Pinky priyadarshini |
| Jan 2023 | п | Cheque: Definition, Distinction between cheque and Bills of Exchange – Types of Negotiable Instruments – Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing – Kinds of Crossing – General Crossing – Special Crossing – Not Negotiable Crossing – A/c Payee Crossing – Double Crossing. Endorsement - Definition Significance – Kinds of Endorsement. | 15 | Chalk &Talk | R.Pinky priyadarshini W |
| Feb 2023 | ш | Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker-Payment in due course- Holder in due Course collecting banker: Duties -Statutory Protection - Basis of negligence. | 15 | Chalk &Talk | R_Pinky priyadarshini |
| Mar 2023 | IV | Bank lending-Principles of Sound Lending-Types of Loans & Advances-Secured and Unsecured Advances - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange). | | Chalk &Talk | R.Pinky Priyadarshini |

| | | Methods – 360 Performance Appraisal – Work from Home - Managing Work from Home [WFH]. | | | |
|-------------|---|---|----|----------------|--------------------------|
| Apr 2023 | v | Directing Motivation -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 | 18 | Chalk &Talk | R.Pinky priyadarshini |

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LESSON PLAN 2022-2023

Semester: IV

Class: II B.COM (PA) Sub. Code: 21R43 Title of the Paper: Costing Total Hours: 90 Hours

| Month | h Un | it Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | 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 | Dr.Mrs. M.Alagupriya |
| Jan 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. | 18 | Chalk &Talk | Dr.Mrs. M.Alagupriya |
| Feb 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- Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan- Labour Turnover - Separation, Replacement and flux method. | 18 | Chalk &Talk | Dr.Mrs. M.Alagupriya |
| ar)23 | IV | Accounting Overheads-Basis of charging overheads-Allocation- ApportionmentPrimaryDistribution, Secondary Distribution Repeated Distribution and Simultaneous | 18 | Chalk &Talk | Dr.Mrs. M.Alagupriya |

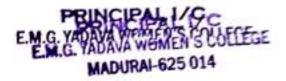
| | equation method - Absorption of overheads. | | | |
|------------------|---|----|----------------|--------------------------|
| Apr 2023 V | Process costing-Normal loss, abnormal loss and abnormal gain(simple problems only) Reconciliation of cost and Financial accounts. | 18 | Chaik &Taik | Dr Mrs. M. Alagugriya |

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Dr.(Mrs.) V.Peshapalatha

Principal (i/c)

Head,AssistantProfessorofCommerce





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LESSON PLAN 2022-2023

Semester :IV

Class: II M.Com (CA) Sub. Code : 21OPD42 Title of the Paper: Computerized Accounting and Office Automation Total Hours: Hours 90 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Windows and Ms Office – Office Tools and Techniques – MS word – Basics – Creating a new document – Formatting text and documents – Working with Headers, Footers and Footnotes – Tables and Sorting – Working with graphics – Writer's Tools – Macro Mail merge. | 18 | Chalk & Talk And Lab | Dr.Mrs.M. Alagupriya |
| Jan 2023 | п | Ms-Excel – Basics – Excel features – Creating a new worksheet – Functions – Rearranging worksheets – Excel formatting Tips and Techniques – Excel Chart features – Using Worksheet as database – Auditing | 18 | Chalk &Talk And Lab | Dr.Mrs.M. Alagupriya |
| eb 023 | ш | Ms Power point basics – Crating presentation – Working with Text in Power Point Transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing – Presentation. | 18 | Chalk & Talk And Lab | Dr. Mrs. M. Alagupriya |

| Mar 2023 | IV | Importance of Computerized Accounting – Accounting software – Company creation – Ledger creation – Features of Tally – Vouchers – Various types – Voucher entry – Preparing reports – Trail balance – Balance Sheet – Fund Flow and Ratios | 18 | Chalk &Talk And Lab | Dr.Mrs.M. Alagupriya |
|---------------|----|---|----|---------------------------|-------------------------|
| April 2023 | v | Stock maintenance through Tally – Stock Items – Grouping Stock Ledgers – Stock Vouchers – Stock Reports – Billing – Purchase Bills – Sales Bills- GST. | 18 | Chalk &Talk And Lab | Dr.Mrs.M. Alagupriya |

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LESSON PLAN 2022-2023

Semester :IV

Class: II B.COM (SF) Sub. Code: 21C44 Title of the Paper: Partnership Accounting Total Hours: 90 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|----------------------------------|------------------------------|
| Dec 2022 | I | 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 3 Jayasakthi |
| Jan 2023 | п | Admission of a Partner: New profit sharing ratio – Sacrificing 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 S.Jayasahhi |
| eb 2023 | | 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 – Amalgamation of Firms(simple problems only). | 18 | Chalk & Talk | S Jayasakthi S Jayasard |

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| Mar 2023 | IV | Dissolution Accounting Simple dissolution - Settlement of accounts on Dissolution- Entries on dissolution - Insolvency of a partner - Garner Versus Murray rule - Fixed and Fluctuating capital - Insolvency of all Partners. | 18 | Chalk & Talk | S Jayasakthi S Jayasakthi |
|-------------|----|--|----|--------------------|--------------------------------|
| Apr 2023 | v | Piece-Meal Distribution: Proportionate capital method and Maximum loss method - Sale of Firm to a Company – Purchase consideration - Accounting treatment in the books of the Firm. | 18 | Chalk & Talk | S Jayasakthi S Josefie Mars |

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2022-2023

Semester : IV

Class : II Mcom (G) Title of the Paper: Indirect Tax Sub. Code : 22OPCOM43 Total Hours : 90 Hours

| Months | s Units | Course Content | Hours | Mode of Teaching | Course Teacher Signature |
|----------|---------|--|-------|----------------------------|--------------------------------|
| Dec 2022 | I | Indirect Taxes - Introduction - Features - Objectives of Taxation- Types of taxes : Direct and Indirect taxes | 6 | Chaik& Taik, PPTs, | |
| | | Indirect Tax structure-Merits and Demerits of Indirect Taxes - Recent Developments in Indirect Taxes | 6 | | Mrs.S.K.Sudha |
| | | Goods and Services Tax Act 2016 – Introduction – Features – Needs – Benefits of GST Act. | 6 | | 8-11-Sudha |
| an 2023 | п | Goods and Service Tax – Important Definitions – Taxation Mechanism under GST | 6 | Chalk&Talk, seminars | |
| | | The integrated Goods and Service Act, 2017 | 6 | | Mrs.S.K.Sudha |
| | | Supply - Place of supply - Levy and collection of GST. | 6 | | 8-11-8udh |
| b 2023 | ш | Registration – Procedure for registration – Special provisions relating to casual taxable person and non-resident taxable person | 9 | Chalk&Talk, Assignments | |

| | | Amendment of registration – Cancellation of registration – Revocation of cancellation of registration. | 9 | | |
|------------|----|---|---|------------------------|----------------------------|
| March 2023 | IV | Input Tax Credit(ITC) under GST : Eligibility and Conditions for taking ITC | 6 | Chalk&Talk, | |
| | | Composition Scheme and Reverse Charge Mechanism – Computation of Taxable Value of GST | 6 | Assignment | Mrs.S.K.Sudha B·K Eudha |
| - | | Computation of Taxable Value of GST – Assessment of GST- Types of Assessment under GST. | 6 | | |
| April 2023 | v | GST and Technology : E- Commerce and supply of online Data | 6 | Chalk&Talk, Seminar | Mrs.S.K.Sudha |
| | | E-Way Billing - Benefits of E-Way Bill- Enforcement of E-Way Bill | 6 | | 5. K. Sudho |
| | | GST Eco System(Theory only) | 6 | | 0 ROOM |

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LESSON PLAN 2022-2023

CLASS: II B.Com(CA),C Sub Code :21AC4 Title of the Paper : BusinessMathematics **Total Hours : 75 Hours**

Semester : IV

| Month | Unit | CourseContent | Hours Allocated | Teaching Mode Method | Course Teacher Signature |
|---------------|------|--|--------------------|----------------------------|-----------------------------|
| Dec 2022 | 1 | Elements of Set theory - Definition - Symbols - Roster method & rule method - Types of sets Union & Intersection - sub sets - complements - Difference of two sets - Family of sets - Venn diagrams - De Morgans law. | 15 | Chalk & Talk | G Manimegalai G Mari |
| Jan 2023 | n | Elements of Set theory - Definition - Symbols - Roster method & rule method - Types of sets Union & Intersection - sub sets - complements - Difference of two sets - Family of sets - Venn diagrams - De Morgans law. | 15 | Chalk & Talk | G Manimegalai Cr. Marri |
| Feb 2023 | ш | Commercial Arithmetic – Interest – Simple- Compound – Normal rate – Effective rate – Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills. | 15 | Chalk & Talk | G Manimegalai G . Məm |
| March 2023 | IV | Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule, functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only. | | Chalk & Talk | G Manimegalai G - Mawi |
| April 2023 | | Determinants - Cramer's Rule- Properties -Product -Matrices - Types - Addition- Multiplication - Matrix Inversion - Solving a system of linear equation using matrix inversion | 15 | Chalk & Talk | G Manimegalai G. Meri |

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LESSON PLAN 2022-2023

Semester: IV

Class: II B.COM CA B sec Sub. Code: 17SEC41 Title of the Paper: Financial Markets and Services **Total Hours :30 Hours**

| Month | Uni | | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|-----|--|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | 1 | Financial System – Meaning – Functions – Financial concepts. | 6 | Chalk &Talk | A.Nazima A.Novy |
| Jan 2023 | п | New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue. | 6 | Chalk &Talk | A.Nazima A NovL |
| Feb 2023 | ш | Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange. | 6 | Chalk &Talk | A.Nazima |
| Mar 2023 | IV | Merchant banking- Functions - Services of merchant banks - Qualities required of merchant bankers | 6 | Chaik &Taik | A.Nazima A.Nov |
| April 2023 | v | Mutual fund- Types - Classification - Importance - Organization & operation of the fund. | 6 | Chalk &Talk | A.Nazima A.Naz |

pahalta O -Dr.(Mrs.) V.Pushapalatha Principal (i/c) Head, Assistant Professor of Commerce PRINCIPAL I/C E.M.B. WADAWA WOMEN'S COLLEGE



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LESSON PLAN 2022-2023

Semester : IV

Class : II B.Com(CA) 'C' Sub.Code : 21D41 Title of the Paper: Web Technology Total Hours : 75 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|----------|--|--------------------|-------------------------------|----------------------------------|
| Dec 2022 | I | Introduction: What is Internet ? – Internet Services and Accessibility – Uses of the Internet – Web Concepts. Internet Protocols: Internet Protocols - Internet Applicationsand Application Protocols. | 15 | Chalk & Talk | M.Backiya Lakshmi M.B. |
| Jan 2023 | H | -HTML : Introduction – SGML – Outline of an HTML Document – Head Section – Body Section – HTML Forms - Dynamic HTML (DHTML): Introduction – Cascading Style Sheets (CSS) – Event Handling. | - 14 | Chalk & Talk | M.Backiya lakshmi M.B.J.J. |
| Feb 2023 | ш | JAVASCRIPT : Introduction – Language Elements – Objections of JavaScript – Other Objects. VBSCRIPT: Embedding VBScript Code in an HTML Document – Comments – Variables – Operators – Conditional Statements – Cookies. | 16 | Chalk & Talk | M.Backiya lakshmi H.B |
| Mar | IV | Extensible Mark-up Language (XML) : Introduction - HTML Vs XML - Syntax of the XML | 16 | Chalk & Talk | M.Backiya lakshmi M.B. |

| 2023 | | Document – XML Attributes – XML Validation – XML DTD – The Building Blocks of XML Documents – DTD Elements – DTD Attributes – DTD Entities – DTD Validation. | | | |
|-------------|---|---|----|--------------------|-----------------------------|
| Apr 2023 | v | 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. | 14 | Chalk & Talk | M.Backiya lakshmi H.B |

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LESSON PLAN 2022-2023

Semester :IV

Class : II M.COM (CA) Sub. Code : 22OPCCA43 Title of the Paper: Indirect taxes Total Hours : 90 Hours

| Mo | oth | Units | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|-----|---------------------|--|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | | ſ | Indirect taxes introduction -features- objectives of taxation- Types of taxes- Direct and Indirect taxes- Indirect tax structure -Merits and demerits of Indirect taxes -Recent developments in Indirect taxes- Goods and Services Tax act 2016.Introducton- features-needs- Benefits of GST act. | 18 | Chalk &Talk | P.Vimala |
| Jan 2023 | п | | GST – Important definitions- taxation mechanism Under GST- The Intergrated GST act 2017- impact of GST on trade, Manufacture and service – Supply –place of supply-Levy and collection of GST. | 18 | Chalk &Talk | P.Vimala |
| Feb 1023 | ш | | Registration- Procedure for registration- special provisions relatingto casual axable person and Non taxable person- Amendment of registration – Cancellation of registration- Revocation of registration. | 18 | Chalk &Talk | P.Vimala |
| ar)23 | IV | ai co m of | nput tax credit- Under GST-Eligibiliy nd conditions for taking ITC- omposition scheme and Reverse Charge techanism- computation of taxable value f GST- Assessment of GST- types of assessment Under GST | 18 | Chalk &Talk | P. Vimala |

| Apr 2023 | v | GST and Technology- E- commerceand supply of Online data- E-way billing - Benefits of e-way Bill- Enforcement of E-way Bill-GST Eco system(theory only) | 18 | Chalk &Talk | P Vimala |
|-------------|---|--|----|----------------|----------|
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LESSON PLAN 2022-2023

Semester: IV

Class: II M.COM (CA) Sub. Code: 21OPD44 Title of the Paper: Entrepreneurship Development Total Hours: 90 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | I | 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 | G.Jyothi |
| Jan 2023 | Ш | 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 Entrepreneurs –TREAD (Trade Related Entrepreneurship Assistance and Development for | 18 | Chalk & Talk | G.Jyothi FOL |

| | | Women): Product Groups and States identified for the Programme- Financial Assistance and Grant assistance available under the Programme | | | |
|-------------|----|--|----|--------------------|------------------|
| Feb 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 Capital – Interest free loans – Concessional Financial Assistance by IFC, IDBI, ICICI, TIIC and Commercial Banks-MSME | 18 | Chalk & Talk | G.Jyothi FCH' |
| Mar 2023 | IV | . Startups: Introduction-Types of Startups- 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 | G.Jyothi FH |
| pr 023 | v | Project Appraisal –Technical Marketing, Economic, Financial Analysis – Profitability Analysis– Break Even Analysis – Implementation of Enterprise Building-Project Report: Project Formulation –Preparation of Project Report. | 18 | Chalk & Talk | G.Jyothi FCh |

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Class : II B.COM

Semester : IV

Sub. Code : 21SEC41 Title of the Paper: SBE : Financial Markets and Services. Total Hours : 30 Hours

| Month | Unit | | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|--|--------------------|----------------------------------|---------------------------------|
| Dec 2022 | I | Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market. | 6 | Chalk &Talk | P.Swetha P.Swethe |
| Jan 2023 | п | New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue. | 6 | Chalk &Talk | P.Swetha |
| Feb 2023 | ш | Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange. | 6 | Chalk &Talk | P.Swetha P.Swetha P.D. Ma |
| March 2023 | IV | Merchant banking- Functions - Services of merchant banks - Qualities required of merchant bankers | 6 | Chalk &Talk | P.Swetha P.Scröfie |
| April 2023 | v | Mutual fund- Concept & Objectives - Types - Classification - Importance - Organization & operation of the fund. | 6 | Chalk &Talk | P.Swetha P.Swetha |

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LESSON PLAN 2022-2023

Semester :IV

Class: II B.COM (CA) B Sub. Code: 21C44 Title of the Paper: Partnership Accounting Total Hours: 90 Hours

| Total Ho Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------------|------|---|--------------------|----------------------------------|-----------------------------|
| Dec 2022 | I | 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 | G.Jyothi FH |
| Jan 2023 | п | Admission of a Partner: New profit sharing ratio – Sacrificing 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 | G.Jyothi FOL' |
| Feb 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 – Amalgamation of Firms(simple problems only). | | Chalk & Talk | G.Jyothi FH |

| Mar 2023 | IV | Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution- Entries on dissolution - Insolvency of a partner - Garner Versus Murray rule - Fixed and Fluctuating capital - Insolvency of all Partners. | 18 | Chalk & Talk | G.Jyothi FELí |
|-------------|----|---|----|--------------------|------------------|
| Apr 2023 | v | Piece-Meal Distribution: Proportionate capital method and Maximum loss method - Sale of Firm to a Company – Purchase consideration - Accounting treatment in the books of the Firm. | 18 | Chalk & Talk | G.Jyothi FEL' |

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LESSON PLAN 2022-2023

Class : II Bcom (R) Sub. Code : 21AC4 Title of the Paper: ALLIED-IV Business Mathematics Semester : IV Total Hours : 75

| Mont | h Un | it Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------------|------|--|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | 1 | Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgan's Law. | 15 | Chalk & Talk | D. Reens |
| Jan 2023 | п | Indices – Positive – Fractional – Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula–Rules to write – Practical problems. | 15 | Chalk & Talk | D. Reena D. R |
| Feb 2023 | ш | Commercial Arithmetic – Interest – Simple- Compound – Normal rate –Effective rate – Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills. | 15 | Chalk & Talk | D. Reena D. Re |
| Marc 1 2023 | IV | Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only. | 15 | Chalk & Talk | T. Soundary a. T.S. |
| pril)23 | v | Determinants – Cramer's Rule– Properties – Product –Matrices – Types –Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion | 15 | Chalk & Talk | T. H T. Soundary a |

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Class : II B.Com (PA)

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LESSON PLAN 2022-2023

Semester : IV Total Hours :90

| Sub. (| Code: 2 | om (PA) (R42 sper: Partnership Accounts | Total I | lours :90 | |
|-------------|---------|---|--------------------|----------------------------|--------------------------------|
| | h Units | Wards See of the Collabor | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
| Dec 2022 | 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 | D. Reena |
| ian 2023 | п | Admission of a Partner: Application of accounting standards (AS) -10 - New profit sharing ratio – Sacrificing 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 | D. Reena |
| eb 023 | ш | 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 | Chalk & Talk | D. Reena D. R |
| iar 123 | IV | Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution - Entries on dissolution - Insolvency of a partner - Garner Versus Murray rule - Fixed and Fluctuating capital - Insolvency of all Partners. | 18 | Chaik & Taik | D. Reena D. Rs |
| ril 23 | | Piece-Meal Distribution: Proportionate capital method and Maximum loss method | 18 | Chalk & Talk | D. Reena |

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LESSON PLAN 2022-2023

Class: II B.Com(SF) Sub Code :21SEC4P Title of the Paper :M.S.Office Practical

Semester : IV **Total Hours : 30**

| Month | Unit | Description of the Syllabus | Hours Allotted | Teaching Mode & Method | Course Teacher Signature |
|---------------|------|---|-------------------|---------------------------------|--------------------------------|
| Dec 2022 | 1 | Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting and pasting – Saving documents – Printing a document | 6 | Chalk & Talk | D REENA |
| Jan 2023 | н | Formatting a word document – Changing Margins – Line spacing – Font size – Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer. | 6 | Chalk & Talk | D. REENA |
| Feb 2023 | ш | Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics and Word art | 6 | Chalk & Talk | D. REENA |
| Mar 2023 | IV | Starting Excel – Work books and work sheets – Entering data in work sheet – work sheet editing – Cut, copy and paste in work sheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto fill. | 6 | Chaik & Taik | D. REENA |
| April 2023 | v | Power point & Microsoft Access- Creating a new presentation - Using blank presentation templates - Deleting and copying a slide - Slide numbering - Inserting pictures - Power point views - Normal - Outline - Slide - Slide show - Slide transition - Slide animation. Microsoft Access | 6 | Chaik & Taik | D REENA |

| Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records. | |
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2022-2023

Semester:IV

Class : II B.Com(CA) 'B' Sub.Code : 21SED4P Title of the Paper: Desktop Publishing Lab Total Hours : 30 Hours

| Month | u Uni | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|--------------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Photoshop : The Photoshop screen, Using the Toolbox – Document and scratch I sizes – Image editing – Creating Digital Images & Backgrounds – Converting color to B/W and B/W to color. | 15 | Practical | S.Niveethitha Sh |
| Jan 2023 | п | Photoshop – Opening and saving files – channels and Mask – Filter and Automated options – Color Correction Techniques – Animations. | 14 | Practical | S.Niveethitha |
| Feb 2023 | ш | Page Maker : Page Layout Basics – Understanding tools & workspace. | 16 | Practical | |
| Mar 2023 | IV | Page Maker - creating Labels, Pamplets, Billbooks, Viz cards, Greeting card – Advertisement – Working with page column – Indent. | 16 | Practical | S.Niveethitha |
| Apr 023 | \mathbf{v} | CorelDraw : Understanding tools & Workspace – Drawing shapes & Graphics – Logos & Artistic Text – Multicolor Design – Web Graphics. | 14 | Practical | S.Niveethitha |

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2022-2023

Class : II B.Com(CA) 'B' Sub.Code : 21D31 Title of the Paper: Web Technology

Semester : IV

Total Hours : 75 Hours

| Mont | h Uni | s and phon of the synabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|-------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Introduction: What is Internet ? - Internet Services and Accessibility - Uses of the Internet - Web Concepts. Internet Protocols: Internet Protocols - Internet Applicationsand Application Protocols. | 15 | Chalk & Talk | S.Niveethitha |
| Jan 2023 | п | -HTML : Introduction – SGML – Outline of an HTML Document – Head Section – Body Section – HTML Forms - Dynamic HTML (DHTML): Introduction – Cascading Style Sheets (CSS) – Event Handling. | 14 | Chalk & Talk | S.Niveethitha |
| Feb 2023 | | JAVASCRIPT : Introduction – Language Elements – Objections of JavaScript – Other Objects. VBSCRIPT: Embedding VBScript Code in an HTML Document – Comments – Variables – Operators – Conditional Statements – Cookies. | 16 | Chalk & Talk | S.Niveethitha |
| Mar 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 | 16 | Chalk & Talk | S.Niveethitha |

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| | | Documents – DTD Elements – DTD Attributes – DTD Entities – DTD Validation. | | | |
|-------------|---|---|----|--------------------|---------------|
| Apr 2023 | v | 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. | 14 | Chalk & Talk | S.Niveethitha |

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LESSON PLAN 2022-2023

Semester :IV

Class : 11 Bcom (SF) Sub. Code : 21AC4

Title of the Paper: ALLIED-IV Business Mathematics

Total Hours : 75 Hours

| Mo | nth | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|-----|---|--|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | | I | Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans Law. | 14 | Chalk & Talk | Ч-уѓг Jeyapriya.V |
| Jan 2023 | - | | Indices – Positive – Fractional – Operation with power function- Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula-Rules to write – Practical problems. | 14 | Chalk & Talk | J-Jiy Jeyapriya V |
| Feb 2023 | ш | E F C d B | Commercial Arithmetic – Interest – Simple- Compound – Normal rate – Effective rate –Depreciation – Present value –Discounting of bills - Calculation of period for banker's iscount and true discount – anker's discount – Banker's gain - ace value of bills. | 15 | Chalk & Talk | T-HT Jeyapriya.V |
| ar 23 | IV | tri Su rul (si and Me (ex | ifferential calculus (excluding gonometric functions) – Rules – im rules – Product rule – Quotient le ,functions of a function rule mple problems only) – Maxima d Minima (single variable cases) – ethods of integral calculus – Rules iccluding integration by parts or actions) – Simple problems only. | 15 | Chalk & Talk | T-Jr7 Jeyapriya. |

| April 2023 | v | Determinants – Cramer's Rule– Properties –Product –Matrices – Types –Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion. | 17 | Chalk & Talk | T-Jr Jeyapriya.V |
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LESSON PLAN

2022-2023

Semester :IV

Class : 11 Mcom CA Sub. Code : 21OPC41 Title of the Paper: Operations Research

Total Hours: 90 Hours

| Month | Unit | t Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|----------------------------------|----------------------------------|
| Dec 2022 | I | Operations Research: Origin and development – Role in Decision making -Characteristics– Phases – General approaches- Linear Programming problems – Applications and Limitations – Formulation of LPP - Graphical Solution – Simplex method (excluding dual simplex method). | 18 | Chalk & Talk | Turr Jeyapriya.V |
| Jan 2023 | | Transportation: Methods of finding initial basic feasible solution - North West Corner Rule - Least Cost Method - Vogel's Approximation Method -Test for Optimality (MODI Method) - Unbalanced- Degeneracy - Maximization problems - Assignment problems: Hungarian Method - Maximization - Unbalanced - Restrictions - Travelling Salesmen Problems - Difference between Transportation problem and assignment problem. | 18 | Chalk & Talk | Ч _Н і́ Jeyapriya.V |
| eb)23 | | Game theory: Methods of Pure Strategy (with saddle point)- Two person Zero - sum games – The Maximin – Minimax principle – Dominance property- Methods of Mixed Strategy (without saddle point) – Graphical Method for 2x n and mx2 games. | 18 | Chalk & Talk | THT Jeyapriya.V |

| Mar 2023 | IV | Queuing theory: Meaning – Elements of queuing systems – Single channel models with Poisson arrivals and Exponential service times. | 18 | Chaik & Talk | T-JTY Jeyapriya V |
|---------------|----|--|----|--------------------|----------------------|
| April 2023 | v | Networking analysis: PERT/CPM – Objectives –Advantages and Limitations, Similarities & dissimilarities (excluding crash cost method) – Time Estimates – Earlier Timings and Latest Timings. | 18 | Chalk & Talk | T-J++ Jeyapniya.V |

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LESSON PLAN

2022-2023

Class : II Bcom CA- B Sub. Code : 21D4P Semester :IV

Title of the Paper: TALLY LAB

Total Hours : 75 Hours

| Month | Unit | prior of the symbols | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------------------|------|--|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | I | Introduction to Tally- Tally screen components - Maintaining Company data -Groups-Ledgers- Accounting Vouchers - Preparation of Trial Balance - Profit & Loss Account-Balance Sheet. | 15 | Lab practical & Talk | Tuff Jeyapriya.V |
| Jan 2023 | п | Maintaining Inventory details-Stock category- Stock group & Stock item- inventory vouchers-stock summary report. | 15 | Lab practical & Talk | Jeyapriya.V |
| ⁵ eb 2023 | ш | Order processing-Purchase order-Sales Order-Receipt Note-Delivery Note- Rejection In-Rejection Out. | 15 | Lab practical & Talk | Jeyapriya.V |
| far 023 | IV | Billwise details-cost centre. | 15 | Lab practical & Talk | Jeyapriya. V |

| April 2023 | v | GST-Payroll accounting. | 15 | Lab practical & Talk | 1-HT- Jeyapriya.V |
|---------------|---|-------------------------|----|-------------------------------|----------------------|
|---------------|---|-------------------------|----|-------------------------------|----------------------|

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LESSON PLAN

2022-2023

Semester :VI

Class : III B.COM (CA) C Sec Sub. Code : 17SEC61 Title of the Paper: Soft skills for Job Seekers Total Hours : 30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | 1 | Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker. | 6 | Chalk &Talk | R.Pinky priyadarshini |
| Jan 2023 | п | Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job. | 6 | Chalk &Talk | R.Pinky priyadarshini |
| Feb 2023 | ш | Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews – Stress Interviews – Telephone Interviews. | 6 | Chalk &Talk | R.Pinky priyadarshini W |
| Mar 2023 | IV | Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips. | 6 | Chalk &Talk | R.Pinky priyadarshini |
| Apr 2023 | v | Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals | 6 | Chalk &Talk | R.Pinky priyadarshini |

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LESSON PLAN 2022-2023

Semester: VI

Class: III B.com (SF) Sub. Code: 21C62 Title of the Paper: Industrial Law Total Hours: 75

| Month | Unit | Description Of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|--|--------------------|-------------------------------|-----------------------------|
| Dec 2022 | 1 | The Factories Act, 1948 - Definitions - Inspecting staff - Powers of Inspector - Certifying Surgeons - Duties - Provisions regarding to Health, Safety, and Welfare of workers - Rules relating to working hours of adults - Employment of young person - Employment of Women - Annual leave with wages. | 15 | Chalk and talk | Sowmya.S |
| Jan 2023 | u | Trade Unions Act, 1926 - Definitions - Registration of Trade Union - Cancellation of Registered Trade Unions - Rights and Privileges of Trade Union - Duties and Liabilities of a Registered Trade Union - Amalgamation and Dissolution of Trade Unions. | 15 | Chalk and talk | Sowmya,S |
| Feb 2023 | m | The Industrial Disputes Act, 1947 – Definitions – Authorities – Powers of Authorities – Strike and Lockout – Meaning - Prohibitions – Differentiation between Strike and Lockout-Layoff and Retrenchment –Meaning – Essentials of Layoff- Conditions precedent to Retrenchment of Workmen – Differentiation between lay off and Retrenchment – Procedure for closing down an undertaking. | 15 | Chalk and talk | Sowmya,S |
| March 2023 | IV | The Workmen's Compensation Act, 1923 – Definitions – Total Disablement and Partial Disablement – Meaning – Differentiation between Total and Partial Disablement - Rules regarding Workmen Compensation - Amount of Compensation - Distribution of Compensation- Fatal accidents - Meaning | 15 | Chalk and talk | Sowmya,S |
| April 2023 | v | The Minimum Wages Act 1948 – Procedure for Fixing and Revising Minimum Wages-Safeguards in payment of Minimum Wages – The Payment of Gratuity Act 1972 – Rules regarding Payment of Gratuity – Nomination – Determination of the amount of gratuity – Appeal and Recovery of Gratuity. | 15 | Chalk and talk | Sowmya,S |

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LESSON PLAN 2022-2023

Semester :VI

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Course

Class : III B.COM (SF) Sub. Code : 17SEC61 Title of the Paper: Soft Skills for Job Seekers

| fotal Ho | urs : 3 | 0 Hours | Hours | Teaching Mode & | Teacher |
|-------------|---------|--|-----------|--------------------|-------------------------|
| Month | Unit | Description of the Syllabus | Allocated | Methods | Signature |
| Dec 2022 | I | Personality Develpoment – Communication skills, self confidence, Time management, Problem solving, | 6 | Chalk & Talk | T.Soundarya T. S.L |
| Jan 2023 | п | Work ethics. Resume – Resume writing- summary Of Qualification, Work experience and Reference- Applying for the job. | 6 | Chalk & Talk | T.Soundarya T. M |
| Feb 2023 | ш | Group discussion and Interview- Types of interview-Patterned Interview And Non patterned Interviews- Group/ Panel Interviews- Stress Interviews- Telephone Interviews. | 6 | Chalk & Talk | T.Soundarya T. Mr |
| Mar 2023 | IV | Preparation for Job interviews- Tips For facing a Job Interview- Guidelines for career planning- Career decision making advice & tips | 6 | Chalk & Talk | T.Soundarya T. S.L.F |
| Apr 2023 | v | Orientation in the work place – goal Tasks – Steps in achieve a goals- Eleven steps for achieve your goals. | 6 | Chalk & Talk | T.Soundarya T. M |

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2022-2023

Semester :VI

Class : III B.Com (SF) Sub. Code : 21C63 Title of the Paper: INCOME TAX -II Total Hours : 90 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|---|--------------------|----------------------------------|---|
| Dec 2023 | I | Clubbing of Income - Set off and Carry forward of Losses – Agricultural Income | 18 | Chalk & Talk | B. Lalitha subhanam Oreali du subhan |
| Jan 2024 | п | Deductions from Gross Total Income. | 18 | Chalk & Talk | B.Lalitha subhanam |
| Feb 2024 | ш | Assessment of Individual and HUF. | 18 | Chalk & Talk | B.Lalitha subhanam |
| Mar 2024 | IV | Assessment of Partnership Firms and Companies. | 18 | Chalk & Talk | B.Lalitha subhanam |
| April 2024 | v | Income Tax Authorities- Return of Income – E-Filing – Procedure for Assessment –Tax Deducted at Source & Advance Payment of Tax. | 18 | Chalk & Talk | B.Lalitha subhanam D-utim |

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LESSON PLAN 2021-2022

Semester : VI

| Class Sub.Code | e Pape | : III B.Com(CA) 'B' : 17D62 : Java Programming | | Sem | ester : VI |
|-------------------|--------|--|--------------------|---------------------------------------|--------------------------------|
| Total Hou | | : 75 Hours | | - | |
| Month | Unit | Description of the Syllabus | Hours Allocated | Teachin g Mode & Method s | Course Teacher Signature |
| Dec 2022 | I | Fundamentals of OOP: Object-Oriented Paradigm - Basic Concepts of OOP - Benefits & Applications of OOP. Overview of Java language: Simple Java Program - More on Java - Java Program structure - Java Tokens - Java Statements - Implementing a Java Program - Java Virtual Machine - Command Line Arguments. | 15 | Chalk & Talk | AJosephine |
| Jan 2023 | п | Constants, Variables and Data types: Constants – Variables – Data Types – Declaration of Variables – Giving Values to Variables – Scope of Variables – Symbolic Constants- Type Casting – Getting Values to Variables. Decision Making and Branching. Simple If statement - If. Else statement - Nesting of If. Else statement – Else If Ladder – Switch Statement | 14 | Chaik & Taik | AJosephine |
| Feb 2023 | ш | Decision Making and Looping: While Statement – Do Statement – For Statement - Jumps in Loop - Labeled Loops. Classes, Objects and Methods: Defining a Class- Fields Declaration – Methods Declaration – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Static Members – Nesting of Methods – Inheritance Extending a Class – Overriding Methods – Final Variables and Methods – Final Classes – Finalizer Methods. | 16 | Chalk & Talk | A Josephine |
| Mar 2023 | IV | Array, Strings and Vectors: One Dimensional – Creating an Array - Two Dimensional Arrays – Strings – Vectors. Interfaces: Defining Interfaces – Extending Interfaces – Implementing Interfaces – Accessing Interface Variables. | 17 | Chalk & Talk | A Josephine |
| Apr 2023 | v | Packages : Java API Packages – Using System Packages – Naming Conventions - Creating Packages – Accessing a Package – Using a Package – Adding a Class to a Package Applet Programming: How Applets differ from Applications – Preparing to write Applets - Building Applet Code – Applet Life Cycle – Creating an Executable Applet - Designing a Web Page – Applet Tag - Adding Applet to Html File - Running the Applet – Passing Parameters to Applet. | 15 | Chalk & Talk | J.A. A.Josephine |

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LESSON PLAN 2022-2023

Semester :VI

Class : III B.COM (CA) C Sec Sub. Code : 17SEC62 Title of the Paper: Quantitative aptitude & Reasoning skills Total Hours : 30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Quantitative Aptitude – problems on Numbers & Ages - Odd man out and series -Chain Rule | 6 | Chalk &Talk | R.Pinky priyadarshini |
| Jan 2023 | п | Stock & Shares - Time and Distance - Partnership. | 6 | Chalk &Talk | R.Pinky priyadarshini |
| Feb 2023 | ш | Verbal Reasoning Test | 6 | Chalk &Talk | R.Pinky priyadarshini |
| Mar 2023 | IV | Non verbal Reasoning Test. | 6 | Chalk &Talk | R.Pinky priyadarshini |
| Apr 2023 | v | Analytical Reasoning Test. | 6 | Chalk &Talk | R.Pinky priyadarshini |

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Head, Assistant Professor of Commerce



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LESSON PLAN 2022-2028

Class : III B.Com(CA) 'A' Sub.Code :17D62 Title of the Paper: Java Pr

Semester : VI

Course

Teacher

Signature

Teaching

Mode

&

Methods

| Total H | ours | er: Java Programming : 75 Hours | |
|-------------|------|--|-------|
| Month | Unit | Description of the Syllabus | Hours |
| Dec 2022 | 1 | Fundamentals of OOP: Object-Oriented Paradigm - Basic Concepts of OOP - Benefits & Applications of OOP. Overview of Java language: Simple Java Program - More on Java - Java Program structure - Java Tokens - Java Statements - Implementing a Java Program - Java Virtual Machine - Command Line Arguments. | 15 |
| | | Constants, Variables and Data types: Constants - Variables - Data Types - Declaration of Variables - Giving Values to Variables - Scope of Variables - Symbolic Constants, Type | |

| Dec 2022 | ı | Fundamentals of OOP: Object-Oriented Paradigm - Basic Concepts of OOP - Benefits & Applications of OOP. Overview of Java language: Simple Java Program - More on Java - Java Program structure - Java Tokens - Java Statements - Implementing a Java Program - Java Virtual Machine - Command Line Arguments. | 15 | Chalk & Talk | ∽J-J-Kaj M.Sharmila devi |
|-------------|----|---|----|--------------------|--------------------------------|
| Jan 2023 | п | Constants, Variables and Data types: Constants – Variables – Data Types – Declaration of Variables – Giving Values to Variables – Scope of Variables –Symbolic Constants- Type Casting – Getting Values to Variables. Decision Making and Branching: Simple If statement - If Else statement - Nesting of If Else statement – Else If Ladder – Switch Statement | 14 | Chalk & Talk | A J Try M.Sharmila devi |
| Feb 2023 | ш | Decision Making and Looping: While Statement – Do Statement – For Statement - Jumps in Loop - Labeled Loops. Classes, Objects and Methods: Defining a Class- Fields Declaration – Methods Declaration – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Static Members – Nesting of Methods – Inheritance Extending a Class – Overriding Methods – Final Variables and Methods – Final Classes – Finalizer Methods | 16 | Chalk & Talk | A S-RJ M Sharmila devi |
| Mar 2023 | īv | Array, Strings and Vectors: One Dimensional – Creating an Array - Two Dimensional Arrays – Strings – Vectors. Interfaces: Defining Interfaces – Extending Interfaces – Implementing Interfaces – Accessing Interface Variables. | 17 | Chalk & Talk | A Sty M.Sharmila devi |
| Apr 2023 | v | Packages : Java API Packages – Using System Packages – Naming Conventions - Creating Packages – Accessing a Package – Using a Package – Adding a Class to a Package Applet Programming: How Applets differ from Applications – Preparing to write Applets - Building Applet Code – Applet Life Cycle – Creating an Executable Applet - Designing a Web Page – Applet Tag - Adding Applet to Html File - Running the Applet – Passing Parameters to Applet. | 15 | Chalk & Talk | M.Sharmila devi |

00 Dr. (Mrs.) V.PUSHPALATHA Principal (i/c) Head, Assistant Professor of Commerce Manager

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LESSON PLAN 2022-2023

Semester: VI

Class: III B.COM (CA) B Sub. Code : 174VE6 Title of the Paper: Value Education Total Hours: 30 Hours

Teaching Course Hours Month Unit Teacher **Description of the Syllabus** Mode Allocated & Methods Signature Dec. Value Education - Need and Importance -2022 Objectives - Types of Values-Nature and I Chalk & Talk 6 concept of Moral education -Value R.S.Mythlee Education Vs Moral Education 8 snutres **R.S.Mythlee** Values of Home -Role of Women in Chalk & Talk Decision Making -Parental Care-Care of Jan., 2023 Aged -Family Conflicts and the R.S. MUTH п Resolutions-Gender Justice-Social Justice-6 00 Integration-Socio Political Social Awareness. Chalk & Talk R.S.Mythlee Character Formation towards Positive 6 Sacrifice, Feb. Personality -Truthfulness, R.S. Nuth Sincerity, Self control. Altruism, 2023 ш Tolerance, Confidence, Honesty and 100 Courage. Karma Yoga in Hinduism -Love and Chalk & Talk R.S.Mythlee 6 March Justice in Christianity -Brotherhood in 2023 R.S. HUT Islam, Compassion in Buddhism - Ahimsa IV in Jainism and Courage in Sikhism -Need 100 for Religious Harmony. Human rights -Fundamental Rights -April Human Rights Act 1993 (Amended 2006)-2023 Consumer Protection Act 1986 -Right to Information Act 2005 -Right to Education 6 Act 2009-Protective Laws for Women -R.S.Mythlee Chalk & Talk v Dowry Prohibition Act 1961 (Amended R.S. Myth 1986)And Domestic Violence Act 2005-Constitutional Values-Liberty-Democracy - International Peace.

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2022-2023

Semester : VI

Class : III B.Com(CA) 'C Sub. Code : 20D62 Title of the Paper: Java Programming Total Hours : 75 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|--------|---|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Fundamentals of OOP: Object-Oriented Paradigm - Basic Concepts of OOP – Benefits & Applications of OOP. Overview of Java language: Simple Java Program – More on Java - Java Program structure – Java Tokens – Java Statements – Implementing a Java Program – Java Virtual Machine – Command Line Arguments. | 15 | Chalk & Talk | S.Niveethitha |
| Jan 2023 | П | Constants, Variables and Data types: Constants – Variables – Data Types – Declaration of Variables – Giving Values to Variables – Scope of Variables –Symbolic Constants- Type Casting – Getting Values to Variables. Decision Making and Branching: Simple If statement - IfElse statement - Nesting of If Else statement – Else If Ladder – Switch Statement | 14 | Chalk & Talk | S.Niveethitha |
| Feb 2023 | ш С | Decision Making and Looping: While Statement – Do Statement – For Statement - Jumps in Loop - Labeled Loops. Classes, Objects and Methods: Defining a Class- Fields Declaration – Methods | 16 | Chalk & Talk | S.Niveethitha |

| | | Declaration – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Static Members – Nesting of Methods – Inheritance Extending a Class – Overriding Methods – Final Variables and Methods – Final Classes – Finalizer Methods. | | | |
|-------------|----|--|----|--------------------|---------------|
| Mar 2023 | IV | Array, Strings and Vectors: One Dimensional – Creating an Array - Two Dimensional Arrays – Strings – Vectors. Interfaces: Defining Interfaces – Extending Interfaces – Implementing Interfaces – Accessing Interface Variables. | 16 | Chalk & Talk | S.Niveethitha |
| Apr 2023 | V | Packages : Java API Packages - Using System Packages - Naming Conventions - Creating Packages - Accessing a Package - Using a Package - Adding a Class to a Package - Adding a Class to a Package. Applet Programming: How Applets differ from Applications - Preparing to write Applets - Building Applet Code - Applet Life Cycle - Creating an Executable Applet - Designing a Web Page - Applet Tag - Adding Applet to Html File - Running the Applet - Passing Parameters to Applet | 14 | Chalk & Talk | S.Niveethitha |

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tipaleallia O Dr.(Mrs.)V.Pushpalatha Principal i/c

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LESSON PLAN 2022-2023

Semester :VI

Class : III B.COM (CA) Sub. Code : 17CE6A Title of the Paper: Income Tax – II Total Hours : 90 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Clubbing of Income – Set off and Carry forward of loss | 18 | Chalk &Talk | P.Vimala P. Lal |
| Jan 2023 | п | Total Income- Deductions in the computation of total income. | 18 | Chalk &Talk | P.Vimala P.Vial |
| Feb 2023 | m | Assesment of Individual and HUF | 18 | Chalk &Talk | P.Vimala |
| Mar 2023 | IV | Assessment of Partnership firm and companies. | 18 | Chalk &Talk | P.Vimala |
| Apr 2023 | v | Income tax authorites -Retirn of income-Procedure for Assessment - Tax deducted at source & Advance payment of tax. | 18 | Chalk &Talk | P.Vimala P.Vinala |

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LESSON PLAN

2022-2023

Semester: VI

Class : III B.com (CA) A Sub. Code : 17SEC62 Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills Total Hours : 30 Hours

| Month | Unit | Description of the Synabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Quantitative Aptitude: problems of numbers and age – Ratio and proportions – Profit & Loss - Partnership – Chain Rule – stock and Shares – Odd man out in Number series (wrong numbers and missing numbers) – Simple and compound interest. | 6 | Chaik & Talk | G.Jyothi J.H. |
| Jan 2023 | п | Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) – Verbal series completion (Letter series, Number series) – Verbal classification (odd man out in word series) | 6 | Chalk & Talk | G. Lyothi |
| Feb 2023 | ш | Non Verbal reasoning: Series completion (Multi Relational series) - Non vernal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) - Figure completion - Spotting hidden figures - Spotting similar pattern. | 6 | Chalk & Talk | G.Jyothi FCW |
| Mar 2023 | IV | Analytical reasoning : Direction- Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams | 6 | Chalk & Talk | G.Jyothi FCh |
| Apr 023 | V | Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology. | 6 | Chalk & Talk | G.Jyothi FCL |

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LESSON PLAN 2022-2023

Semester :VI

Class : III B.COM (CA) Sub. Code : 17SEC61 Title of the Paper: Soft Skills for Job Seekers Total Hours : 30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Personality Develpoment – Communication skills, self confidence, Time management, Problem solving, Work ethics. | 6 | Chalk &Talk | P.Vimala P. |
| Jan 2023 | п | Resume – Resume writing- summary Of Qualification, Work experience and Reference- Applying for the job. | 6 | Chalk &Talk | P.Vimala |
| Feb 2023 | ш | Group discussion and Interview- Types of interview-Patterned Interview And Non patterned Interviews- Group/ Panel Interviews- Stress Interviews- Telephone Interviews. | 6 | Chalk &Talk | P.Vimala P. Lies |
| Mar 2023 | IV | Preparation for Job interviews- Tips For facing a Job Interview- Guidelines for career planning- Career decision making advice & tips | 6 | Chalk &Talk | P.Vimala |
| Apr 2023 | v | Orientation in the work place – goal Tasks – Steps in achieve a goals- Eleven steps for achieve your goals. | 6 | Chalk &Talk | P.Vimala |

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LESSON PLAN 2022-2023

Semester: VI

Class: III B.COM (CA) C Sub. Code: 17C61 Title of the Paper: Special Accounts Total Hours: 90 Hours

| Month | Uni | t Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|------------|---|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | Meaning - Valuation of Goodwill and shares - Goodwill - Definition - Factors Determining the value of Goodwill - Methods of valuation of | | 18 | Chalk & Talk | A.Nazima |
| Jan 2023 | п | Accounts of Banking Companies – Preparation of Profit and Loss account and Balance Sheet as per new schedule. | 18 | Chaik &Taik | A.Nazima A.Naz |
| Feb 2023 | ш | Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet. | 18 | Chaik & Taik | A Nazima A Nov |
| Mar 2023 | IV | Double Account system - Meaning - Advantages - Final Accounts under Double account system - Replacement of an Asset. | 18 | Chalk & Talk | A Nazima A Novz |
| xpril 2023 | v | Accounts of Holding Companies – Legal Provisions – Preparation of Consolidated Balance sheet (Simple problems only). | 18 | Chaik & Taik | A Nazima A Naz |

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2022-2023

Class: III B.com (CA) A Sub. Code: 174VE6 Title of the Paper: Value Education Total Hours: 30

Semester: VI

| Month | Unit | Description Of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Value Education – Need and Importance – Objectives - Types of Values-Nature and concept of Moral education –Value Education Vs Moral Education. | 6 | Chalk & talk | T.Soundarya |
| Jan 2023 | п | Values of Home –Role of Women in Decision Making –Parental Care-Care of the Aged –Family Conflicts and Resolutions-Gender Justice-Social Justice- Social Integration- Socio- Political Awareness. | 6 | Chalk & talk | T.Soundarya |
| Feb 2023 | ш | Character Formation towards Positive Personality -Truthfulness, Sacrifice, Sincerity, Self-control, Altruism, Tolerance, Confidence, Honesty and Courage. | 6 | Chalk & talk | T.Soundarya T. J. |
| Mar 2023 | IV | Karma Yoga in Hinduism -Love and Justice in Christianity -Brotherhood in Islam, Compassion in Buddhism - Ahimsa in Jainism and Courage in Sikhism -Need for Religious Harmony. | 6 | Chalk & talk | T. Soundarya |
| Apr 2023 | v | Human rights –Fundamental Rights – Human Rights Act 1993 (Amended 2006)- Consumer Protection Act 1986 –Right to Information Act 2005 – Right to Education Act 2009- Protective Laws for Women –Dowry Prohibition Act 1961 (Amended 1986) And Domestic Violence Act 2005- Constitutional Values- Liberty- Democracy – International Peace. | 6 | Chalk & talk | T.Soundarya N . J.A. |

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LESSON PLAN

2022-2023

Semester :VI

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Class :III B.COM (CA) B Sub. Code : 17SEC61 Title of the Paper: Soft Skills for Job Seekers Total Hours : 30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|----------------------------------|-----------------------------|
| Dec 2022 | I | Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker. | 6 | Chalk &Talk | G.Manimegalai |
| Jan 2023 | п | Resumes - resume writing - Summary of Qualification, Work Experience and reference - Applying for the job | 6 | Chalk &Talk | G.Manimegalai G-Mar |
| Feb 2023 | ш | Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone Interviews. | 6 | Chalk &Talk | G.Manimegalai |
| Mar 2023 | IV | Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips. | 6 | Chalk &Talk | G.Manimegalai |
| Apr 2023 | v | Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals. | 6 | Chalk &Talk | G.Manimegalai |

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2022-2023

Semester :VI

Class : III B.COM(SF) Sub. Code : 17C63 Title of the Paper:-Financial Management Total Hours : 75 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|---|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | 1 | Financial Management – Nature, scope and objectives, Finance functions – Role and Responsibilities of a Finance Manager – Time value of money. | 15 | Chalk & Talk | G.Manimegalai |
| Jan 2023 | п | Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization. | 15 | Chalk & Talk | G.Manimegalai G.Mari |
| Feb 2023 | ш | Capital budgeting-Appraisal-Methods- Payback period-Average rate of return – Discounted methods – Net present value-Internal rate of return-Profitability index. | 15 | Chalk & Talk | G.Manimegalai Gr-Mani |
| March 2023 | rv | Working Capital - Types - Concept - Need and influencing factors - Estimation of Working capital. | 15 | Chalk & Talk | G.Manimegalai G. Mawi |
| April 2023 | v | Dividend policy - Dividend policy Decisions-dividend theories- Walter's approach- Gordon's model-Modigliani and Miller 's approach. | 16 | Chalk & Talk | G.Manimegalai |

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2022-2023

Semester : VI

Class : III Bcom (CA) C Sub. Code : 21CE6A Title of Paper: Income tax-II Total Hours : 90 Hours

Teaching Hours **Course Teacher** Uni Month Description of the Syllabus Mode Alloc Signature t & Methods ated Clubbing of Income-set off and Carry forward of losse Chalk Dec 2022 1 18 s. Mrs S K Sudha Talk 5.K Sudha Total income- Deduction in the Jan 2023 Chalk Mrs S.K.Sudha computation of total income п & 18 Talk B.K. Budha Assessment of Individual and HUF Feb Chalk Mrs.S.K.Sudha ш 2023 18 8 5. k. Sudha Talk March Assessment of Partnership firms and 2023 companies. Mrs.S.K.Sudha Chalk IV 18 æ Talk B.K. Sudha Tax-Authorities-Return of April Income Chalk 2023 Income-Procedure For Assessment v 18 & Tax Deducted at source & Advance Mrs.S.K.Sudha Talk payment of tax B.K. Sudha

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LESSON PLAN 2022-2023

Class: III B.COM (SF) Sub. Code : 17C62 Title of the Paper: Industrial Law Total Hours: 90 Hours Semester :VI

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | I | The Factories Act, 1948 - Definitions - Inspecting staff - Powers of Inspector - Certifying Surgeons - Duties - Provisions regarding to Health, Safety and Welfare of workers - Rules relating to working hours of adults - Employment of young person - Employment of Women - Annual leave with wages. | 18 | Chalk &Talk | Dr.Mrs.M. Alagupriya |
| Jan 2023 | п | Trade Unions Act, 1926 – Definitions – Registration of Trade Union - Cancellation of Registered Trade Unions - Rights and Privileges of Trade Union - Duties and Liabilities of a registered Trade Union – Amalgamation and Dissolution of Trade Unions. | 18 | Chalk &Talk | Dr.Mrs.M. Alagupriya |
| Feb 2023 | ш | The Industrial Disputes Act, 1947 – Definitions – Authorities – Powers of Authorities – Strike and Lockout – Meaning - Prohibitions – Differentiation between Strike and Lockout- Layoff and Retrenchment –Meaning – Essentials of Layoff- Conditions precedent to Retrenchment of Workmen – Differentiation between lay off and Retrenchment – Procedure for closing down an undertaking | 18 | Chalk &Talk | Dr.Mrs.M. Alagupriya |
| Mar 2023 | IV | The Workmen's Compensation Act, 1923 – Definitions – Total Disablement and Partial Disablement – Meaning – Differentiation between Total and Partial Disablement - Rules regarding Workmen Compensation - Amount of Compensation - Distribution of Compensation- Fatal accidents - Meaning | 18 | Chalk &Talk | S.Sowmiya |

| April 2023 V | The Minimum Wages Act 1948 – Procedure for Fixing and Revising Minimum Wages- Safeguards in payment of Minimum Wages – The Payment of Gratuity Act 1972 – Rules regarding Payment of Gratuity – Nomination – Determination of the amount of gratuity – Appeal and Recovery of Gratuity. | 18 | Chalk &Talk | S.Sowmiya |
|--------------------|--|----|----------------|-----------|
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Head, Assistant Professor of Commerce

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2022-2023

Semester :VI

Class : III B.com(R) Sub. Code : 21R42 Title of the Paper:partnership Accounting Total Hours : 75Hours

| Mon th | Un it | Description of the Sullaburg | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|----------|--|--------------------|-------------------------------|-------------------------------|
| Dec 2022 | I | 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). | 5 | Chalk & Talk | Dr.G.Karthika Gr. Karthika |
| Jan 2023 | п | Admission of a Partner: Application of accounting standards (AS) -10-New profit sharing ratio – Sacrificing 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. | 5 | Chalk & Talk | Dr.G.Karthika Gr.Karthika |
| Feb 2023 | ш | 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. | 5 | Chalk & Talk | Dr.G.Karthika Gr.Karthika |
| Mar 2023 | IV | Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution - Entries on dissolution - Insolvency of a partner - Garner Versus Murray rule - Fixed and Fluctuating capital - Insolvency of all Partners. | 5 | Chalk & Talk | Dr.G.Karthika Gr.Karthika |
| 023 | | Piece-Meal Distribution: Proportionate capital method and Maximum loss method | 5 | Chalk & Talk | Dr.G.Karthika Gr.Karthika |

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2022-2023

Semester :VI

Sub. Code : 21SEC62 Title of the Paper:Quantitative Aptitude & Reasoning Skill Total Hours : 30 Hours

| Month | Unit | Description of the Synabus | Hours Alloca ted | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|------------------------|-------------------------------|------------------------------|
| Dec 2022 | г | Quantitative Aptitude: problems of numbers and age – Ratio and proportions – Profit & Loss - Partnership – Chain Rule – stock and Shares – Odd man out in Number series (wrong numbers and missing numbers) – Simple and compound interest. | 6 | Chalk & Talk | Dr.M. Neelavathy |
| Jan 2023 | п | Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) – Verbal series completion (Letter series, Number series) – Verbal classification (odd man out in word series) | 6 | Chalk & Talk | Dr.M. Neelavathy |
| Feb 2023 | ш | Non Verbal reasoning: Series completion (Multi Relational series) – Non vernal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) – Figure completion – Spotting hidden figures – Spotting similar pattern. | 6 | Chalk & Talk | Dr.M. Neelavathy |
| Mar 2023 | IV | Analytical reasoning : Direction- Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams. | 6 | Chalk & Talk | Dr.G.Karthika Gi Karthika |
| Apr 2023 | v | Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology. | 6 | Chalk & Talk | Dr.G.Karthika Gr.Karthika |

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LESSON PLAN 2022-2023

Semester :VI

Class : III B.com(R) Sub. Code :21R63 Title of the Paper:Income Tax-II Total Hours : 90Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|----------------------------------|-------------------------------|
| Dec 2022 | I | Clubbing of Income-Set Off and Carry forward of losses | 18 | Chalk & Talk | Dr.G.Karthika |
| Jan 2023 | n | Total income-Deductions in the computation of total income | 18 | Chalk & Talk | Dr.G.Karthika Gr. Karthika |
| Feb 2023 | ш | Assessment of Individual and HUF | 18 | Chalk & Talk | Dr.G.Karthika Gt.Karthika |
| Mar 2023 | IV | Assessment of partnership firmsand companies. | 18 | Chalk & Talk | Dr.G.Karthika G1. Karthika |
| Apr 2023 | v | Income Tax Authorities -Return of Income -Procedure for assessment -Tax Deducted at source & Advance payment of tax | 18 | Chalk & Talk | Dr.G.Karthika Gr. Korthika |

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LESSON PLAN 2022-2023

Class : III B.com(CA) (C) Sub. Code :21R42 Title of the Paper:partnership Accounting Total Hours : 75Hours

Semester :VI

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|----------------------------------|---|
| Dec 2022 | 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). | 5 | Chalk & Talk | V.Muthumaripandi V.Muthumaripand |
| Jan 2023 | п | Admission of a Partner: Application of accounting standards (AS) -10-New profit sharing ratio - Sacrificing 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. | 5 | Chalk & Talk | V.Muthumaripandi |
| Feb 2023 | ш | 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. | 5 | Chaik & Taik | V.Muthumaripandi |
| Mar 2023 | IV | Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution- Entries on dissolution - Insolvency of a partner - Garner Versus Murray rule - Fixed and Floctuating capital - Insolvency of all Partners. | 5 | Chalk & Talk | V. Muthumaripandi |
| Apr 2023 | v | Piece-Meal Distribution: Proportionate capital method and Maximum loss method | 5 | Chalk & Talk | V. Muchumaripandi V. Muchumaripandi V. Muchumaripandi |

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LESSON PLAN 2022-2023

Semester : VI

Class : III B.com(CA) (B) Sub. Code :215EC62 Title of the Paper: Quantitative Aptitude And Reasoning Skill **Total Hours : 30 Hours**

| Month | Uni | 2 million of the Symbols | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|-----|--|--------------------|----------------------------------|---|
| Dec 2022 | I | Quantitative Aptitude: problems of numbers and age – Ratio and proportions — Profit & Loss - Partnership – Chain Rule – stock and Shares – Odd man out in Number series (wrong numbers and missing numbers) – Simple and compound interest. | 6 | Chalk & Talk | V.Muthumaripandi V.Mathumaripandi |
| Jan 2023 | п | Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) – Verbal series completion (Letter series, Number series) – Verbal classification (odd man out in word series) | 6 | Chalk & Talk | V. Muthumaripandi V. Muthumaripundi |
| Feb 2023 | ш | Non Verbal reasoning: Series completion (Multi Relational series) – Non vernal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) – Figure completion – Spotting hidden figures – Spotting similar pattern. | 6 | Chaik & Talk | V. Muthumaripandi V. Muthumari pandi |
| Mar 2023 | IV | Analytical reasoning : Direction- Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams | 6 | Chalk &Talk | V. Muthumaripandi V. Muthumanipandi |
| Apr 2023 | V | Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology. | 6 | Chalk & Talk | V. Muthumaripandi |

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LESSON PLAN 2022-2023

Semester:VI

Class : III B.com (SF) Sub. Code : 17SEC62 Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills Total Hours : 30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | 1 | Quantitative Aptitude: problems of numbers and age - Ratio and proportions - Profit & Loss - Partnership - Chain Rule - stock and Shares - Odd man out in Number series (wrong numbers and missing numbers) - Simple and compound interest. | 6 | Chalk & Talk | S Jayasakthi S Jayasakthi |
| Jan 2023 | п | Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) – Verbal series completion (Letter series, Number series) – Verbal classification (odd man out in word series) | 6 | Chalk & Talk | S Jyeseled u S Jayasakthi |
| Feb 2023 | ш | Non Verbal reasoning: Series completion (Multi Relational series) – Non vernal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) – Figure completion – Spotting hidden figures – Spotting similar pattern. | 6 | Chalk & Talk | S. Juga saktu S. Jayasakthi |
| Mar 1023 | IV | Analytical reasoning : Direction-Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams | 6 | Chalk & Talk | S Jayasaktu S Jayasakthi |
| pr)23 | Y | Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology. | 6 | Chaik & Talk | S Jaya sakthi S Jaya sakthi |

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LESSON PLAN 2022-2023

Semester: VI

Class: III B.COM (CA) 'A' Sub. Code: 17C61 Title of the Paper: Special Accounts Total Hours: 90Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teachin g Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|-----------------------------------|--------------------------------|
| Dec 2022 | I | Indian Accounting Standard – Meaning – Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit – Valuation of Shares – Net assets method – yield method. | 18 | Chalk &Talk | R.Amalamary |
| Jan 2023 | n | Accounts of Banking Companies – Preparation of Profit and Loss account and Balance Sheet as per new schedule. | 18 | Chalk &Talk | R.Amalamary |
| Feb 2023 | ш | Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet. | 18 | Chalk &Talk | |
| Mar 2023 | IV | Double Account system – Meaning – Advantages – Final Accounts under Double account system – Replacement of an Asset. | 18 | Chalk &Talk | R.Amalamary |
| Apr 2023 | v | Accounts of Holding Companies – Legal Provisions – Preparation of Consolidated Balance sheet (Simple problems only). | 18 | Chalk &Talk | |

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2022-2023

Semester: VI

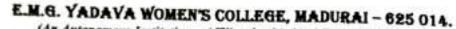
Class: III B.COM (CA) C Sub. Code: 22OUCOM61 Title of the Paper: Special Accounts Total Hours: 90 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|--|--------------------|----------------------------------|--------------------------------|
| Dec 2022 | 1 | Indian Accounting Standard – Meaning - Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit – Valuation of Shares – Net assets method – yield method. | 18 | Chalk &Talk | R.S.Mythylee |
| Jan 2023 | п | Accounts of Banking Companies – Preparation of Profit and Loss account and Balance Sheet as per new schedule. | 18 | Chalk &Talk | R.S. Mythylee |
| Feb 2023 | ш | Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet. | 18 | Chalk &Talk | R.S.Mythylee |
| Mar 2023 | IV | Double Account system - Meaning - Advantages - Final Accounts under Double account system - Replacement of an Asset. | 18 | Chalk &Talk | R.S.Mythylee |
| April 2023 | v | Accounts of Holding Companies – Legal Provisions – Preparation of Consolidated Balance sheet (Simple problems only). | 18 | Chalk &Talk | R.S.Mythylee |

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2022-2023

Class: III B.COM (SF) Sub. Code: 17C61 Title of the Paper: Special Accounts Total Hours: 90Hours

Semester: VI

| Mouth | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|---|--------------------|-------------------------------|-----------------------------|
| Dec 2022 | I | Indian Accounting Standard - Meaning - Valuation of Goodwill and shares - Goodwill - Definition - Factors Determining the value of Goodwill - Methods of valuation of Goodwill - Simple Profit method- Super profit method - Annuity method of super profit - Capitalization of Super Profit - Valuation of Shares - Net assets method - yield method. | 18 | Chalk &Talk | T. Karthiyayini T_Icue_ |
| Jan 2023 | п | Accounts of Banking Companies – Preparation of Profit and Loss account and Balance Sheet as per new schedule. | 18 | Chalk &Talk ◄ | T. Karthiyayini T. June |
| Feb 2023 | ш | Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet. | 18 | Chalk &Talk | T. Karthiyayini |
| March 2023 | IV | Double Account system – Meaning – Advantages – Final Accounts under Double account system – Replacement of an Asset. | 18 | Chalk &Talk | T. Karthiyayini T. Jack |
| April 2023 | v | Accounts of Holding Companies - Legal Provisions - Preparation of Consolidated Balance sheet (Simple problems only). | 18 | Chalk &Talk | T. Karthiyayini |

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LESSON PLAN 2022-2023

Semester: VI

Class: III B.COM (SF) Sub. Code : 214VE6 Title of the Paper: Value Education Total Hours: 30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|---|--------------------|-------------------------------|---------------------------------------|
| Dec. 2022 | T | Value Education – Need and Importance – Objectives - Types of Values-Nature and concept of Moral education –Value Education Vs Moral Education. | 6 | Chalk & Talk | C.Jayashre e Vinayaki C Scenes |
| Jan., 2023 | n | Values of Home -Role of Women in Decision Making -Parental Care-Care of the Aged -Family Conflicts and Resolutions-Gender Justice-Social Justice- Social Integration- Socio Political Awareness. | 6 | Chalk &Talk | C.Jayashre e Vinayaki C • Jocha |
| Feb. 2023 | ш | Character Formation towards Positive Personality –Truthfulness, Sacrifice, Sincerity, Self control, Altruism, Tolerance, Confidence, Honesty and Courage. | 6 | Chalk &Talk | C.Jayashre e Vinayaki C.Cococc |
| March 2023 | IV | Karma Yoga in Hinduism -Love and Justice in Christianity -Brotherhood in Islam, Compassion in Buddhism -Ahimsa in Jainism and Courage in Sikhism -Need for Religious Harmony. | 6 | Chalk &Talk | C.Jayashre e Vinayaki C Cono |
| April 2023 | v | Human rights –Fundamental Rights – Human Rights Act 1993 (Amended 2006)- Consumer Protection Act 1986 –Right to Information Act 2005 –Right to Education Act 2009-Protective Laws for Women – Dowry Prohibition Act 1961 (Amended 1986)And Domestic Violence Act 2005- Constitutional Values- Liberty- Democracy – International Peace. | 6 | Chalk &Talk | C.Jayashre e Vinayaki C Turng |

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2022-2023

Semester :VI

Class: III B.COM(R) Sub. Code: 17C63 Title of the Paper:-Financial Management Total Hours: 75 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|--|--------------------|-------------------------------|------------------------------|
| Dec 2022 | T | Financial Management – Nature, scope and objectives, Finance functions – Role and Responsibilities of a Finance Manager – Time value of money. | 15 | Chalk & Talk | K. Padmavathy |
| Jan 2023 | п | Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization. | 15 | Chalk & Talk | K.Padmavathy K-Padmawathy |
| Feb 2023 | ш | Capital budgeting-Appraisal-Methods- Payback period-Average rate of return – Discounted methods – Net present value- Internal rate of return-Profitability index. | 15 | Chalk & Talk | K.Padmavathy K.B.JurawaW |
| March 2023 | IV | Working Capital - Types - Concept - Need and influencing factors - Estimation of Working capital. | 15 | Chalk & Talk | K.Padmavathy K PadssawaW |
| April 2023 | v | Dividend policy - Dividend policy Decisions-dividend theories- Walter's approach-Gordon's model-Modigliani and Miller 's approach. | 15 | Chalk & Talk | K.Padmavathy K.PcolparaW |

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LESSON PLAN 2022-2023

Class: III B.COM (R) Sub. Code : 174VE6 Title of the Paper: Value Education Total Hours: 30 Hours

Semester: VI

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|---|--------------------|-------------------------------|------------------------------|
| Dec 2022 | I | Value Education - Need and Importance - Objectives - Types of Values-Nature and concept of Moral education -Value Education Vs Moral Education. | 6 | Chalk &Talk | M.Sriramajayam M.S9St~ |
| Jan 2023 | п | Values of Home -Role of Women in Decision Making -Parental Care-Care of the Aged -Family Conflicts and Resolutions-Gender Justice-Social Justice- Social Integration- Socio Political Awareness. | 6 | Chalk &Talk | M.Sriramajayam M.S.NSA |
| Feb 2023 | ш | Character Formation towards Positive Personality -Truthfulness, Sacrifice, Sincerity, Self control, Altruism, Tolerance, Confidence, Honesty and Courage. | 6 | Chalk &Talk | M.Sriramajayam M.S.N.S.L. |
| March 2023 | IV | Karma Yoga in Hinduism -Love and Justice in Christianity -Brotherhood in Islam, Compassion in Buddhism -Ahimsa in Jainism and Courage in Sikhism -Need for Religious Harmony. | 6 | Chalk &Talk | M.Sriramajayam M.SLO Fry |
| April 2023 | v | Human rights -Fundamental Rights - Human Rights Act 1993 (Amended 2006)- Consumer Protection Act 1986 -Right to Information Act 2005 -Right to Education Act 2009-Protective Laws for Women - Dowry Prohibition Act 1961 (Amended 1986)And Domestic Violence Act 2005- Constitutional Values- Liberty- Democracy - International Peace. | 6 | Chalk &Talk | M.Sriramajayam M.SkJR |

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LESSON PLAN 2022-2023

Semester :VI

Class : III B.COM (R) Sub. Code : 17SEC61 Title of the Paper: Soft Skills for Job Seekers Total Hours : 30 Hours

| Month | Unit | - seription of the Synabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Personality Development – Communication skills, self confidence, Time management, Problem solving, Work ethics. | 6 | Chalk &Talk | K Padmavathy K Balwawathy |
| Jan 2023 | п | Resume – Resume writing- summary Of Qualification, Work experience and Reference- Applying for the job. | 6 | Chalk &Talk | K. Padmavathy |
| Feb 2023 | ш | Group discussion and Interview- Types of interview-Patterned Interview And Non patterned Interviews- Group/ Panel Interviews- Stress Interviews- Telephone Interviews. | 6 | Chalk &Talk | K.Padmavathy 1 fordwarky |
| Mar 2023 | IV | Preparation for Job interviews- Tips For facing a Job Interview- Guidelines for career planning- Career decision making advice & tips | 6 | Chalk &Talk | K. Padmavathy |
| Apr 2023 | v | Orientation in the work place – goal Tasks – Steps in achieve a goals- Eleven steps for achieve your goals. | 6 | Chalk &Talk | K.Padmavathy K.fadwavak |

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2022-2023

Class: III B.COM (R) Sub. Code: 17C61 Total Hours: 90Hours

Semester: VI Title of the Paper: Special Accounts

| Month | Uni | t Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|-----|---|--------------------|-------------------------------|-----------------------------|
| Dec.2022 | I | Indian Accounting Standard - Meaning - Valuation of Goodwill and shares - Goodwill - Definition - Factors Determining the value of Goodwill - Methods of valuation of Goodwill - Simple Profit method- Super profit method - Annuity method of super profit - Capitalization of Super Profit - Valuation of Shares - Net assets method - yield method. | 18 | Chalk &Talk | M. Neelavathy He Hay |
| Jan 2023 | п | Accounts of Banking Companies – Preparation of Profit and Loss account and Balance Sheet as per new schedule. | 18 | Chalk &Taik | M.Neelavathy |
| Feb 2023 | ш | Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet. | 18 | Chalk &Talk | M.Neelavathy |
| March 2023 | IV | Double Account system - Meaning - Advantages - Final Accounts under Double account system - Replacement of an Asset. | 18 | Chalk &Talk | M.Neelavathy |
| April 2023 | v | Accounts of Holding Companies - Legal Provisions - Preparation of Consolidated Balance sheet (Simple problems only). | 18 | Chalk &Talk | M.Neelavathy HM_HRy |

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LESSON PLAN 2022-2023

Semester : VI

Class: III Bcom (CA) A Sub. Code: 21CE6A Title of Paper: Income tax-II Total Hours: 90 Hours

| Month | Uni | Description of the Syllabus | Hours Alloc ated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|-----|---|------------------------|-------------------------------|-----------------------------|
| Dec 2022 | 1 | Clubbing of Income-set off and Carry forward of losse | 18 | Chalk & Talk | B.Kalyani B.Kalyani |
| Jan 2023 | п | Total income- Deduction in the computation of total income | 18 | Chalk & Talk | B.Kalyani B.Kalyani |
| Feb 2023 | ш | Assessment of Individual and HUF | 18 | Chalk & Talk | B.Kalyani B.Kalyani |
| March 2023 | IV | Assessment of Partnership firms and companies. | 18 | Chaik & Taik | B.Kalyani B.Kalyani |
| April 2023 | v | Income Tax-Authorities-Return of Income-Procedure For Assessment – Tax Deducted at source & Advance payment of tax | 18 | Chalk & Talk | B.Kalyani B. Ical yani |

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2022-2023

Semester :VI

Class :III B.COM (CA) B Sub. Code :22OUCOMSE61 Title of the Paper: Soft Skills for Job Seekers Total Hours :30 Hours

| Month | Unit | Description of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|-------------|------|---|--------------------|----------------------------------|---|
| Dec 2022 | I | Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker. | 6 | Chalk &Talk | C.Jayashree Vinayaki C. |
| Jan 2023 | п | Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job | 6 | Chalk &Talk | C.Jayashree Vinayaki C.Johnay |
| Feb 2023 | ш | Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone Interviews. | 6 | Chalk &Talk | G.Manimegal ai Gl.Hanimeg alo: |
| Mar 2023 | IV | Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips. | 6 | Chalk &Talk | G.Manimegal ai GI.Narimag alai |
| Apr 2023 | v | Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals. | 6 | Chalk &Talk | G. Manimegal ai Gr Hannega |

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LESSON PLAN

2022-2023

Semester :VI

Class: II M.com (G) Sub. Code : 22OPCOM41 Title of the Paper: Operations Research Total Hours : 90 Hours

| Total Hours : Month Uni t | | ni Description of the Syllabus | Hours Alloc ated | Teaching Mode & Methods | Course Teacher Signature | |
|---------------------------------|---|--|------------------------|-------------------------------|-----------------------------|--|
| Dec 2022 | 2 | Operations Research: Origin and development – Role in Decision making -Characteristics– Phases – General approaches- Linear Programming problems – Applications and Limitations – Formulation of LPP - Graphical Solution – Simplex method (excluding dual simplex method). | 18 | Chalk & Talk | k kanagavalli K. Kou | |
| Jan 2023 | п | Transportation: Methods of finding initial basic feasible solution - North West Corner Rule - Least Cost Method - Vogel's Approximation Method -Test for Optimality (MODI Method) - Unbalanced- Degeneracy - Maximization problems - Assignment problems: Hungarian Method - Maximization - Unbalanced - Restrictions - Travelling Salesmen Problems - Difference between Transportation problem and assignment problem. | 18 | Chalk & Talk | k. kanagavalli K. Kan | |
| eb 2023 | | Game theory: Methods of Pure Strategy (with saddle point)- Two person Zero - sum games - The Maximin - Minimax principle - Dominance property- Methods of Mixed Strategy (without saddle point) - Graphical Method for 2x n and mx2 games. | 18 | Chalk & Talk | k kanagavalli K, Kau | |

| March 2023 | IV | Queuing theory: Meaning – Elements of queuing systems – Single channel models with Poisson arrivals and Exponential service times | 18 | Chalk & Talk | k kanagavalli IC+1Cau |
|---------------|----|--|----|--------------------|--------------------------|
| April 2023 | v | Networking analysis: PERT/CPM – Objectives –Advantages and Limitations, Similarities & dissimilarities (excluding crash cost method) – Time Estimates – Earlier Timings and Latest Timings. | 18 | Chalk & Talk | k kanagavalli K. Kan |

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LESSON PLAN 2022-2023

Class: III B.com (CA) 'C 'Sec Sub. Code: 174VE6 Title of the Paper: Value Education Total Hours: 30

Semester: VI

| Month | Unit | Description Of the Syllabus | Hours Allocated | Teaching Mode & Methods | Course Teacher Signatur | |
|---------------|------|---|--------------------|-------------------------------|-------------------------------|--|
| Dec 2022 | I | Value Education - Need and Importance - Objectives - Types of Values-Nature and concept of Moral education -Value Education Vs Moral Education. | 6 | Chalk and talk | Sowmya,S | |
| Jan 2023 | п | Values of Home –Role of Women in Decision Making –Parental Care-Care of the Aged –Family Conflicts and Resolutions-Gender Justice-Social Justice- Social Integration- Socio- Political Awareness. | 6 | Chalk and talk | Sowmya,S | |
| Feb 2023 | ш | Character Formation towards Positive Personality –Truthfulness, Sacrifice, Sincerity, Self-control, Altruism, Tolerance, Confidence, Honesty and Courage. | 6 | Chalk and talk | Sowmya,S | |
| March 2023 | īv | Karma Yoga in Hinduism -Love and Justice in Christianity -Brotherhood in Islam, Compassion in Buddhism - Ahimsa in Jainism and Courage in Sikhism -Need for Religious Harmony. | 6 | Chalk and talk | Sowmya,S | |
| April 2023 | v | Human rights -Fundamental Rights - Human Rights Act 1993 (Amended 2006)- Consumer Protection Act 1986 - Right to Information Act 2005 -Right to Education Act 2009-Protective Laws for Women -Dowry Prohibition Act 1961 (Amended 1986) And Domestic Violence Act 2005- Constitutional Values- Liberty- Democracy - International Peace. | 6 | Chalk and talk | Sowmya,S | |

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LESSON PLAN 2022-2023

Class: III B.com (CA) 'A' Sec Sub. Code: 17SEC62 Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills Total Hours: 30

Semester: VI

| Month | Unit | Contraction of the Synapols | Hours Allocated | Teaching Mode & Methods | Course Teacher Signature |
|---------------|------|--|--------------------|-------------------------------|--------------------------------|
| Dec 2022 | I | Quantitative Aptitude problems of numbers and age – Ratio and proportions – Profit & Loss - Partnership – Chain Rule – stock and Shares – Odd man out in Number series (wrong numbers and missing numbers) – Simple and compound interest. | 6 | Chalk and talk | Sowmyz,S |
| Jan 2023 | п | Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) – Verbal series completion (Letter series, Number series) – Verbal classification (odd man out in word series) | 6 | Chalk and talk | Sowmya,S |
| Feb 2023 | ш | Non-verbal reasoning: Series completion (Multi Relational series) – Non-verbal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) – Figure completion – Spotting hidden figures – Spotting similar pattern. | 6 | Chaik and taik | Sowmya,S |
| March 2023 | IV | Analytical reasoning: Direction- Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams | 6 | Chalk and talk | Sowmya,S |
| April 2023 | v | Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology. | 6 | Chalk and talk | Sowmya,S |

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