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 -Odd 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 :1

Class : I B.COM (R) Sub. Code : 22OUCOM11 Title of the Paper: Marketing Total Hours : 75 Hours

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Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Marketing meaning – Objectives- Importance of marketing- Modern marketing concept- Marketing mix (7ps) Marketing function- Buying- Elements methods- selling elements- Assembling –Advantages- Problems.	15	Chalk &Talk	M.Neelavathy
July 2022	п	Product and pricing:Meaning of product – features – Classification of Products – Product life cycle- New product planning and development Process- Pricing – meaning- Kinds of Prices- Factors infiluencing the pricing.	15	Chalk &Talk	M.Neelavathy
Aug 2022	ш	Standardization – Grading and Warehousing – Standardization- Meaning- Importance – Types of standard- Benefits- Grading-Meaning Branding – Labelling& packaging – Advantages – Functions- Storage and Warehousing – advantages of storage – Types of warehouse.	15	Chalk &Talk	M.Neelavathy
Sep 2022	īv	Product Planning-Meaning of product- Features –Classification of products- Product life cycle-New product palnning process-meaningof brand,Label &Package-Advantages of Branding & Labeling –Functions of Packaging.	15	Chaik &Taik	M.Neelavathy



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LESSON PLAN 2022-2023

Class :I B.COM(CA) 'A' Sub. Code :22AD1

Semester :I

Title of the Paper: Computer Fundamentals

Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June2022	Ι	Unit: I - Introduction to Computer: Introduction – Importance – Characteristics of computers - Uses of Computers. Classification of Computers: Microcomputers- Minicomputers - Mainframes – Supercomputers - Network Computers. Five Generations of Modern Computers: First Generation Computers-Second Generation Computers-Fourth Generation Computers-Fourth Generation Computers-Fifth Generation Computers.	15	Chalk & & Talk	S.Nivethitha
July2022	п	Number System: Decimal Number System – Binary Number System – Octal Number System – Hexadecimal Number System.	13	Chalk& Talk <	S.Nivethitha
Aug 2022	ш	CPU & Memory: Introduction - Central Processing Unit(CPU) – Memory – Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R &	16	Chalk& Talk	S.Nivethitha

Oct 2022 V	Recent trends in Marketing – E-Marketing – Online marketing – Multi level marketing – Meaning – Merits and demerits- Mobile marketing – Uses – Concept of green marketing.	15	Chalk &Talk	M Neelavathy
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		DVD-RW,DVD+R & DVD+RW, Combo Drives – Basic Anti Virus concepts.			
Sep2022	IV	Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader-Webcams - Digital Cameras-Video Cameras (Camcorders) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: – Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.	16	Chalk& Talk	S.Nivethitha
Oct 2022	v	Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols - Network Architecture.	15	Chalk& Talk	S.Nivethitha

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LESSON PLAN 2022-2023

Class :IB.COM(CA) 'B' Sub.Code :22OUCCA1P Semester :I

Title of the Paper: M.S. Office Practical

Total Hours : 75 Hours

Mont	th U	nit Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	MS-WORD 1. Text Manipulations. 2. Usage of Numbering, Bullets, Headers and Footers. 3. Usage of Spell check, and Find & Replace. 4. Text Formatting. 5.Picture insertion and alignment. 6. Mail Merge Concepts 7.Copying Text & Pictures from Excel	15	Practical	S.Niveethith a Sh
July 2022	п	MS-EXCEL 8. Cell Editing 9. Usage of Formulae and Built-in Functions 10. File Manipulations 11. Data Sorting (both number and alphabets)	13	Practical	S.Niveethith a Sraad
Aug 2022	m	 Employee Salary Details preparation using Formula. Budget Report details using Chart. Usage of Auto Formatting 	16	Practical	S.Niveethith
Sep 2022	IV	MS-POWER POINT 15. Inserting Clip arts and Pictures 16. Frame movements of the above 17. Insertion of new slides 18. Preparation of Organization	16	Practical	S.Niveethith



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LESSON PLAN 2022-2023

Class: 1 M.Com (G) Sub Code : 22OPCOM14 Title of the Paper: Financial Markets and Services

Semester : 1 Total Hours : 75

	Title of the Paper: Financial Markets and Services
1	

Month	Unit	state of the synables	Hours Allocated	Teaching Mode & Method	Course Teacher Signature
June 2022	1	Financial System - Meaning - Functions - Financial concepts - Financial assets - Financial Intermediaries - Financial markets - Financial rate of returns Financial Instruments - Classification of Financial market - Capital Market - Money Market - Development of Financial system in India - Weaknesses of Indian Financial system - Securities and Exchange Board of India(SEBI)- SEBI Guidelines	15	Chalk & Talk	D REENA D.R.
July 2022	n	Money Market - Definition –Money market Vs Capital Market - Features – Objectives - Characteristic features of a developed money market – Importance of money market - Composition of money market – Call money market – Commercial bills market - Acceptance market – Treasury bill market - Discount market - Bill markets in India – Money market Instruments.	15	Chaik & Taik	D. REENA
Aug 2022	ш	Capital Market - New issue market - New issue market Vs Stock exchange – Functions of new issue market - Secondary market - Stock exchanges - Functions - Listing of Securities – Registration ofstock brokers - Methods of trading in stock exchange- Defects of Indian capital markets.	15	Chalk & Talk	D. REENA
Sep 2022	IV	Mutual funds –Definition Importance - Risks - Classification of funds - Close – ended funds - Open –ended funds - Income funds – Growth funds – Balance funds - Specialized funds – Money market mutual fund – Taxation funds – Organisation of the fund – Net asset value	15	Chalk & Talk	d reena
Oct 2022	v	Venture Capital - Features of Venture Capital-Scope of Venture capital – Importance of venture capital - Factoring:- Meaning - Functions - Types – Factoring Vs.Discounting - Benefits.	15	Chalk & Talk	d. REENA

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		Charts 19. Presentation using Wizards 20. Usage of design templates			
Oct 2022	v	MS-ACCESS 21. Creating Tables 22. Creating Forms 23. Designing Reports	15	Practical	S.Niveethith a d t

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2022-2023

Class :IB.COM(CA) 'B' Sub.Code :22OUCCA1P Semester :1

Title of the Paper: M.S. Office Practical

Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	MS-WORD 1. Text Manipulations. 2. Usage of Numbering, Bullets, Headers and Footers. 3. Usage of Spell check, and Find & Replace. 4. Text Formatting. 5.Picture insertion and alignment. 6. Mail Merge Concepts 7.Copying Text & Pictures from Excel	15	Practical	S.Niveethith a
July 2022	п	MS-EXCEL 8. Cell Editing 9. Usage of Formulae and Built-in Functions 10. File Manipulations 11. Data Sorting (both number and alphabets)	13	Practical	S.Niveethith a Sparie
Aug 2022		 Employee Salary Details preparation using Formula. Budget Report details using Chart. Usage of Auto Formatting 	16	Practical	S.Niveethit
Sep 2022	IV	MS-POWER POINT 15. Inserting Clip arts and Pictures 16. Frame movements of the above 17. Insertion of new slides 18. Preparation of Organization	16	Practical	S.Niveethit

		Charts 19. Presentation using Wizards 20. Usage of design templates			
Oct 2022	v	MS-ACCESS 21. Creating Tables 22. Creating Forms 23. Designing Reports	15	Practical	S Niveethith a b t

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LESSON PLAN 2022-2023

Semester :1

Class : I B.COM (R) Sub. Code : 22OUCOM11 Title of the Paper: Marketing Total Hours : 75 Hours

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Month	Unit	Description of the Synabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Marketing meaning – Objectives- Importance of marketing- Modern marketing concept- Marketing mix (7ps) Marketing function- Buying- Elements methods- selling elements- Assembling –Advantages- Problems.	15	Chalk &Talk	M.Neelavathy
July 2022	п	Product and pricing:Meaning of product – features – Classification of Products – Product life cycle- New product planning and development Process- Pricing – meaning- Kinds of Prices- Factors infiluencing the pricing.	15	Chalk &Talk	M.Neelavathy
Aug 2022	ш	Standardization – Grading and Warehousing – Standardization- Meaning- Importance – Types of standard- Benefits- Grading-Meaning Branding – Labelling& packaging – Advantages – Functions- Storage and Warehousing – advantages of storage – Types of warehouse.	15	Chalk &Talk	M.Neelavathy
Sep 1022	IV	Product Planning-Meaning of product- Features –Classification of products- Product life cycle-New product palnning process-meaningof brand,Label &Package-Advantages of Branding & Labeling –Functions of Packaging.	15	Chalk &Talk	M.Neelavathy

Oct 2022 V	Recent trends in Marketing – E-Marketing –Online marketing – Multi level marketing – Meaning – Merits and demerits- Mobile marketing – Uses – Concept of green marketing.	15	Chalk &Talk	M Neclavathy
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LESSON PLAN 2022-2023

Semester :1

Class: I M.COM (CA) Sub. Code: 21OPD12 Title of the Paper: Marketing Management **Total Hours: 75 Hours**

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Marketing Definition - Concept - Nature- Scope - Importance - Market Segmentation - Marketing Mix - Buyer Decision Process	14	Chaik & Taik	A Nazima A Norz
July 2022	п	Product policy: Product classification - Product mix - Product line - Product life cycle - Stages in new product development- Pricing Procedure- Factors affecting price determination- Pricing policies	13	Chalk & Talk	A Nazima
Aug 2022	ш	Channels of Distribution: Channel functions - Types of channels - Factors considered in the selection of channels - Wholesalers - Retailers and other middlemen - Online marketing - Telemarketing - Multilevel marketing- Green marketing	16	Chaik & Taik	A Nazima
Sep 2022	IV	Promotional strategy: Objectives – Importance – Forms of promotion – Tools and techniques of Sales promotion – Purposes of sales promotion – Kinds – Salesmanship – Qualities	17	Chaik &Taik	A.Nazima A.Novy
Oct 2022	v	Advertising: Functions - kinds of advertising - Advertising Copy - Classification of advertisement copy - Advertising Budget - Causes for failure of advertising - Media selection - Advertising agency - Digital Advertising.	15	Chalk &Talk	A Nazima A Novz

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2022-2023

Class : 1 Bcom (R) Sub. Code :21AD1

Semester : I

Title of the Paper: Computer Fundamental Total Hours: 75 Hours

Mon	th U	nit Description of the Syllabus	Hours Alloca ted	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Computers: Microcompute Minicomputer-Mainframes- Supercomputer - Network Computer	- of rs s. rn 15 r- rd th	Chalk & Talk	S.DEEPIKA B. doyp: Ka
July 2022	п	Number System: Decimal Number System – Binary Number System Octal Number System - Hexadecima Number System.		Chalk & Talk	S. DEEPIKA S. de Pika
August 2022	ш	CPU and Memory: Introduction Central Processing Unit (CPU) Memory – Random Access Memory (RAM) - Read Only Memory (ROM) Storage Devices: Optical Disk: CD ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW Combo Drives –Solid State Storage Device-Flash Memory,USB Memory Stick, Memory Cards, Smart Cards Multimedia Card.	y). 	Chalk & Talk	S.DEEPIKA 5 deefika

Sep 2022	IV	Input Devices Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader-Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.	15	Chalk & Talk	S DEEPIKA
October	v	Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture.	17	Chalk & Talk	S DEEPIKA S defina

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LESSON PLAN 2022-2023

Semester : I

Class : 1 M.COM(G) Sub. Code : 21PC22 Title of the Paper: Cost and Management Accounting Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2022	1	Cost and Management accounting – Objectives – Importance – Cost classification – Distinction between Financial Accounting, Cost Accounting and Management Accounting – Preparation of Cost sheet.	18	Chalk &Talk	B. Lalitha subhanam D- Jali-
Jan., 2023	п	Process costing- Application of Process costing - Process Losses - Abnormal Gain and Abnormal Loss - equivalent production.	18	Chalk &Talk	B.Lalitha subhanam
Feb., 2023	ш	Financial statement Analysis: Accounting ratios - Fund flow and cash flow statement (As per AS3).	18	Chaik &Taik	B.Lalitha subhanam
March 2023	īv	 Marginal Costing and Break Even Analysis – Application of Marginal Costing for Managerial decisions - Budgets and Budgetary control – Preparation of budgets –Production, Sales, Cash and Flexible Budgets – Responsibility Accounting (Theory only). 	18	Chalk &Talk	B.Lalitha subhanam
April 2023	v	Standard Costing: Analysis of Variances - Computation of variances - material Cost Variances - Labour variances - Overhead variances - variable Overhead variances - Fixed Overhead variances - Sales Variances - Idle variances		Chalk &Talk	B Lalitha subhanam B calib- subhanam

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LESSON PLAN 2022-2023

Class: 1 M.COM (CA) Sub. Code: 210PCCA13 aper: Advanced Corporate Accounting

Semester :1

Total Mont	Hours : Unit	90 Hours Description of the Syllabus	Hours Alloca	Teaching Mode & Methods	Course Teacher Signature
h			ted	& Methous	T. Karthiyayini
	1	Bank accounts – Preparation of Profit and Loss Account – Balance Sheet- Insurance company accounts –Life and general Insurance – Preparation of Revenue, Profit and Loss account and Balance Sheet.	18	Chalk & Talk	Time
June 2022					T. Karthiyayini
July 2022	П	Amalgamation - Meaning - Types - Purchase Consideration - Methods of Purchase Consideration - Methods of Accounting for Amalgamation - Absorption - Meaning - Accounting Treatment - External Reconstruction - Meaning - Accounting Treatment - Alteration of Share capital -Types - Internal Reconstruction - Accounting Entries.	18	Chalk & Talk	T. Karthiyayini
Aug 2022	ш	Liquidation of companies – Meaning – Modes of Winding Up – Order of Payment – Statement of Affairs – Liquidator's Final Statement of Account.	18	Chalk & Talk	T. Jac
Sep 2022	īv	Preparation of final accounts of companies (as per Revised schedule VI) - Accounting Standards-Meaning- objectives- Need-Significance-Accounting Standards in India –AS 1: Disclosure of Accounting Policies, AS 2: Valuation of Inventories, AS 3 : Cash Flow Statement , AS 5 : Net Profit or Loss for the period, AS6 : Depreciation Accounting, AS 10 : Accounting for Fixed Assets, AS13: Accounting for Investments, AS14: Accounting for Amalgamation , AS 20 : Earnings per Share , AS 21: Consolidated Financial Statements, AS26: Intangible Assets.	18	Chaik & Taik	T. Kanhiyayini
Oct 2022	v	Holding companies – Consolidation of Profit and Loss Accounts – Consolidated Balance Sheet (excluding intercompany holdings).	18	Chalk&Talk	T. Karthiyayini

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LESSON PLAN 2022-2023

Semester :1

Class:1 B.COM(SF) Sub. Code : 22OUCOMGEC01 Title of the Paper: Computer Fundamentals Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Introduction to Computer: Introduction – Importance – Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer- second Generation Computer-Third Generation Computer- Fourth Generation Computer-Fifth Generation Computer.	18	Chalk &Talk	C Jayashree Vinayaki C - Tauroy
July 2022	п	Number System: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System	18	Chalk &Talk	C.Jayashree Vinayaki
Aug 2022	ш	CPU and Memory: Introduction - Central Processing Unit(CPU) - Memory - Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD- RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives - Basic Anti Virus concepts.	18	Chalk &Talk	C. Jayashree Vinayaki C. Cong
Sep 2022	IV	Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader-Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.	18	Chalk &Talk	C.Jayashree Vinayaki C Sama
Oct 2022	v	Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols - Network Architecture.	18	Chalk &Talk	C.Jayashree Vinayaki

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LESSON PLAN 2022-2023

Semester :1

Sub. Code :22OUCPAID1 Title of the Paper: Human Resource Management Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	ı	HumanResourceManagement:Natur eandScopeofHumanResourceMana gement.Recruitment-Meaning- Sources-Selection -Process	6	Chalk &Talk	
July 2022	п	TrainingandDevelopment:- MethodsofTraining- OntheJobtraining- OfftheJobtraining	6	Chalk &Talk	R.Amala mary
Aug 2022	ш	Performance Appraisal:Need- PurposeandUseofPerformanceAppr aisal-StepsinPerformanceAppraisal	6	Chalk &Talk	R.Amala mary
Sep 2022	IV	Tradeunion-Meaning-Principles- Essentialsofasuccessfultradeunion- FeaturesofTradeunion.	6	Chalk &Talk	R.Amala mary
022	v	HumanResourceAccounting- HumanResourceInformationSystem -HumanResourceManagement Research andAudit, International HRM,EHRM.	6	Chaik &Taik	R.Amala mary C. N

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LESSON PLAN 2022-2023

Semester: I

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Class: 1 B.COM(CA) "B" Sub.Code : 23OUCOMGECO1 Title of the Paper: Business Communication Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Introduction to Business Communication Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E- Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.	18	Chalk &Talk	C.Jayashree Vinayaki C.Johnay
July 2022	n	Trade Enquiries Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.	18	Chaik &Taik	C.Jayashree Vinayaki C.Jairog
Aug 2022	g Banking Correspondence Banking Correspondence – Types – Structure of		18	Chaik &Taik	C.Jayashree Vinayaki CcSabog
Sep 2022	IV	Secretarial Correspondence Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.	18	Chalk &Talk	C.Jayashree Vinayaki

Oct 2022 V	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech.	18	Chalk &Talk	C.Jayashree Vinayaki C.Sarag
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LESSON PLAN 2022-2023

Semester :I

Common

Class : I B.COM(CA) 'C' Sub.Code :22OUCCA1P Title of the Paper: M.S. Office Practical Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I I	MS-WORD 1. Text Manipulations. 2. Usage of Numbering, Bullets, Headers and Footers. 3. Usage of Spell check, and Find & Replace. 4. Text Formatting. 5.Picture insertion and alignment. 6. Mail Merge Concepts 7.Copying Text & Pictures from Excel	15	Practical	A.Kavitha
July 2022	п	MS-EXCEL 8. Cell Editing 9. Usage of Formulae and Built-in Functions 10. File Manipulations 11. Data Sorting (both number and alphabets)	13	Practical	Adenthe
Aug 2022	ш	 Employee Salary Details preparation using Formula. Budget Report details using Chart. Usage of Auto Formatting 	16	Practical	Sidbuth
Sep 2022	IV .	MS-POWER POINT 15. Inserting Clip arts and Pictures 16. Frame movements of the above 17. Insertion of new slides 18. Preparation of Organization Charts 19. Presentation using Wizards 20. Usage of design templates	16	Practical	A hand

Oct V 2022 V 23. Designing Reports	15 Practical
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LESSON PLAN 2022-2023

Semester : I

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Class:I B.COM(CA)*C* Sub. Code : 22OU1CCA2 Title of the Paper: Principles of Management Total Hours : 75 Hours

Month	Units	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec. 2022	1	Management: Definition-Characteristics -Functions- Importance- Contributions for Management thought- Henry Fayol, Principles of Management- F.W. Taylor, Principles of Scientific Management –Contribution of Peter F.Drucker.	14	Chalk & Talk	C Jayashree Vinayaki C · Joerro
Jan. 2023	и	Planning: Meaning- Definition-Characteristics - Objectives-Importance –Steps in Planning-Types- Obstacles of effective Planning-Decision Making: Elements- Decision Making process - Meaning of MBO & MBE.	14	Chalk & Talk	C Jayashree Vinayaki C Tournos
Feb 2023	ш	Organising: Meaning- Functions –Principle of Organisation-Types of Organisation-Formal and Informal-Delegation and Decentralisation-Delegation- Meaning-Importance-Elements-Principles-Types- Decentralisation-Meaning-Advantages.	15	Chalk & Talk	C.Jayashree Vinayaki C.Jecimo
Mar 2023	IV	Staffing: ElementsFunctions-Process of staffing – Recruitments - Sources of Recruitment-Selection – Stages of Selection- kinds of interview-Training- Types of Training-On the Job Training- Off the Job Training-Motivation - Maslow's Theory of Motivation –X, Y, and Z theories of motivation	15	Chalk & Talk	C Jayashree Vinayaki C Garna
Apr 2023	v	Leadership: Qualities - Communication-types- Barriers -Channel of communication-Controlling - Steps- Techniques of control-Co-ordination- Principles -Steps for effective co-ordination.	17	Chalk & Talk	C.Jayashree Vinayaki

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LESSON PLAN 2022-2023

Semester : 1

Class : 1 M.com (G) Sub. Code : 22OPCOM13 Total Hours : 90 Hours Title of the Paper: Applied cost accounting

Month	Unit	Description of the Syllabus	Hours Allocate d	Teaching Mode & Methods	Course Teacher
June 2022	I	Introduction to Cost Accounting: Definition, Scope, Objectives and Significance of Cost Accounting – Relationship of Cost Accounting and Financial Accounting and Cost Accounting and Management Accounting – Cost Objects, Cost Centers and Cost Units – Elements of Cost – Classification of Costs – Preparation of Cost Sheet	18	Chalk & Talk	Signature K.kanagavalli I.c. Kaul
July 2022	П	Preparation of Elements of Cost – Material Cost – Procurement of Materials – Inventory Management and Control – Inventory Accounting and Valuation – Physical Verification, treatment of losses – Scrape, Spoilage, Defectives and Wastage – Employee Cost – Time Keeping – Time Booking and Payroll – Labour Turnover – Overtime and Idle time – Principles and methods of remuneration and incentives Schemes – Employee Cost Reporting and Measurements of Efficiency.	18	Chalk & Talk	K.kanagavalli K. Kaud
Aug 2022	ш	Overheads: Collection, Classification and Apportionment and Allocation of Overheads – Absorption and treatment of over or under absorption of overheads – Reporting of Overheads costs. Cost Accounting Standards(Basic Concept Only) (CAS1 to CAS24)	18	Chalk & Talk	K.kanagavalli k. Karl

Sep 2022	IV	Methods of Costing: Job Costing – Batch Costing – Contract Costing – Process Costing – Normal and Abnormal losses, equivalent production, joint and By Products – Operating Costing – Transport, Hotel and Hospital.	18	Chalk & Talk	K.kanagavalli
Oct 2022	v	Cost Accounting Techniques: Marginal Costing – Standard Costing and Variance Analysis – Budget and Budgetary. Control : Types of Budget – Production Budget, Sales Budget and Capital Budget	18	Chalk & Talk	K.kanagavalli K.Kard

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LESSON PLAN 2022-2023

Semester :1

Class: 1 B.COM (R) Sub. Code : 22OUICOM1 Title of the Paper: Business Correspondence Total Hours : 90 Hours

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Month	Unit	Search from of the Synapsis	Hours Allocate d	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Introduction to Business Communication: Definition – Meaning – Importance of Effective Communication – Modern Communication Methods – Barriers to Communication – E- Communication - Business Letters: Need - Functions – Essentials of Effective Business Letters – Layout.	18	Chalk &Talk	K.Kanagavalli M SDL
July 2022	n	Trade Enquiries: Trade Enquiries – Orders and their Execution – Credit and Status Enquiries – Complaints and Adjustments – Collection Letters – Sales Letters – Circular Letters.	18	Chalk &Talk	K.Kanagavalli M. Story
Aug 2022	ш	Banking Correspondence: Banking Correspondence Types – Structure of Banking Correspondence – Elements of a Good Banking Correspondence – Insurance – Meaning and Types – Insurance Correspondence – Difference between Life and General Insurance – Meaning of Fire Insurance – Kinds – Correspondence Relating to Marine Insurar – Agency Correspondence – Introduction – Kinds – Stages of Agent Correspondence – Terms of Agenc correspondence	18	Chalk &Talk	K.Kanagavalli M.S.J.J.
Sep 2022	IV	Secretarial Correspondence: Company Secretarial Correspondence – Introduction – Duties of Secretary – Classification of Secretarial Correspondence – Specimen letters – Agenda and Minutes of Report writing – Introduction – Types of Reports – Preparation of Report Writing.		Chalk &Talk	M.Sriramajayam M · SPD f~~~1
let 022	v	Application Letters Application Letters – Preparation of Resume – Interview: Meaning – Objectives and Techniques of Various Types of Interviews – Public Speech – Characteristics of a Good Speech.	EC	&Talk	M.Sriramajayam M.ShThay

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LESSON PLAN 2022-2023

Semester : I

Class :	I M.Com (CA)
Sub.Code :	22OPCCAIP
Title of the Paper:	C++ Lab
Total Hours :	90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	C++ program illustrating Variable scope. C++ program illustrating Swapping integer values by reference. C++ program illustrating Checking whether the number is even or odd.	18	Practical	S.Chitradevi s.ch.t.devi
July 2022	п	C++ program illustrating inline functions. C++ program to Print Triangle of Stars C++ program to find Maximum of two numbers using Friend function. C++ program illustrating Copy constructor.	18	Practical	S.Chitradevi s.cl.hadu
Aug 2022	ш	Sorting of numbers and names using function overloading. C++ Program to Find Sum of Array Elements. C++ program to Print Table of any Number.	18	Practical	S.Chitradevi J. chrodi
Sep 2022	IV	C++ program illustrating inheritance (Multiple, Multilevel, Hybrid) Program for Single Inheritance Program for Constructors and Destructors	18	Practical	S.Chitradevi s.ch.h.d.
Oct 2022	v	Number manipulation using operator overloading. C++ program illustrating Virtual classes & virtual functions.	18	Practical	S.Chitradevi 1.ch.d

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		Inheritance – Multiple Inheritance – Hierarchical Inheritance Hybrid Inheritance-Virtual base classes – Abstract Classes.			
Oct 2022	v	Pointers, Virtual functions and Polymorphism: Pointers – Pointers to Objects – this Pointer – Pointers to Derived classes, Virtual functions – Pure Virtual Functions-Virtual constructors and destructors.	· 15	Chalk & Talk	S.Chitradevi s. ch. Led.

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LESSON PLAN 2022-2028

Semester :1

Class : 1 Bcom (CA)C Sub. Code : 211C1

Title of the Paper: Business Correspondence

Total Hours : 30Hours

Month	Unit	Description of the Syllabus	Hours Alloca ted	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Forms of Business Letters Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter Application letter: Forms of Application Letters- Solicited and Unsolicited letters-Bio- data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favourable Reply, Unfavourable Reply and Non- committal Reply.	6	Chalk & Talk	S DEEPIKA R-depize
uly 022		Trade Enquiries: Points to be remembered for Enquiry Letters- Offers and Quotations-Terms used in Offers and Quotations- Trade Orders: Offers and Quotations- Trade Orders: Contents of an order letter-Hints for Drafting order letters. Compliant letters: Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehaviour of Staff and Wrong Despatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.	6	Chalk & Talk	S. DEEPIKA 6 deepika

August 2022	ш	Letter of Credit - Collection Letters: Features-Collection remainders (first, second, third, fourth letters) -Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export: Procedure for Import – Letters in Import trade – Procedure for Export - Letters in Export trade.	6	Chalk & Talk	S.DEEPIKA 8 dep ; Ka
Sep 2022	IV	Banking Correspondence: Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office. Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence. Fire Insurance: Procedure for taking out a policy – Procedure for making claim and settlement – Letters in fire insurance. Marine Insurance: Kinds of marine policies-Settlement of claims-Letters in marine insurance.	6	Chalk & Talk	S. DEEPIKA Balenger Her
October 2022	v	ReportWriting:Meaning–CharacteristicsofGoodReport–Types-AgentReport,Committee'sReport,PressReport,MarketReport(Theory only)ElectronicCommunication:Email –Advantages-Contents–Characteristicsof an effectiveEmail –DraftingofEmail –Fax–DraftingofEmail –Fax–DraftingofEmail –Fax–Onferencing-MeaningofVoiceMail –ShortMessageService –VideoConferencing-ImportanceofVideoConferencing,	6	Chalk & Talk	S.DEEPIKA в deepo, на

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LESSON PLAN 2022-2023

Semester :I

Class : 1 Bcom (CA)A Sub. Code : 211C1 Title of the Paper: Business Correspondence Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Alloca ted	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Forms of Business Letters: Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter Application letter: Forms of Application Letters- Solicited and Unsolicited letters-Bio- data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favourable Reply, Unfavourable Reply and Non- committal Reply.	18	Chalk & Talk	S.DEEPIKA 5. dapi ka
July 2022	п	Trade Enquiries: Points to be remembered for Enquiry Letters- Offers and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations - Trade Orders: Contents of an order letter-Hints for Drafting order letters. Compliant letters: Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehaviour of Staff and Wrong Despatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.	18	Chalk & Talk	S.DEEPIKA 5.deefi ma

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August 2022	ш	Letter of Credit - Collection Letters Features-Collection remainders (first, second, third, fourth letters) -Circular Letters Situations for writing letters - Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export: Procedure for Import - Letters in Import trade - Procedure for Export - Letters in Export trade.	18	Chalk & Talk	S. DEEPIKA S. Oba Ka
Sep 2022	IV	Banking Correspondence: Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers, Letters between the Branch and Head office. Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence. Fire Insurance: Procedure for taking out a policy – Procedure for taking out a policy – Procedure for making claim and settlement – Letters in fire insurance. Marine Insurance: Kinds of marine policies-Settlement of claims-Letters in marine insurance.	18	Chalk & Talk	s DEEPIKA 6 doup: На
October 1022	v	Report Writing: Meaning – Characteristics of Good Report – Types - Agent Report, Committee's Report, Press Report, Market Report (Theory only). Electronic Communication: Email – Advantages - Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video	18	Chalk & Talk	S. DEEPIKA B. doupitka

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2022-2023

Semester :1

Class: I B.com(R)	
Sub. Code : 21AC1	
Title of the Paper:computer i	undamentals
Total Hours : 75Hours	

Month	Unit	Description of the Syllabus	Hours Allocate d	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Introduction to Computer: Introduction – Importance - Characteristics of computer - Uses of Computers: Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer-Fifth Generation Computer.	5	Chaik & Talk	Dr.G.Karthika Gj.Karthika
July 2022	п	Number System Decimal Number System - Binary Number System - Octal Number System - Hexadecimal Number System	5	Chalk & Talk	Dr. G. Karthika
Aug 2022	ш	CPU and Memory: Introduction - Central Processing Unit (CPU) - Memory - Random Access Memory (RAM) - Read Only Memory (ROM). Storage Devices: Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD- RW,DVD+R & DVD+RW, Combo Drives -Solid State Storage Device-Flash Memory, USB Memory Stick, Memory Cards, Smart Cards, Multimedia Card.	5	Chalk & Talk	Dr.G.Karthika G <mark>j.Karthika</mark>
Sep 2022	IV	Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader-Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.	5	Chalk & Talk	Dr.G.Karthika Gr.Karthika
Det 2022	v	Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols - Network Architecture. Internet World Wide Web: Internet Access- Internet Address-Browser.	5	Chalk & Talk	Dr.G.Karthika Gr.Karthika

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LESION PLAN 2022-2023

Semester :1

Class: 1 M.COM (G) Sub. Code: : 22OPCOMD51A Title of the Paper Auditing and Assurance Total Hours: 90 Hours

Total	Hours:	90		Hours	Teaching Mode	Course Teacher
Mont	h (nit	Description of the Syllabus	Allocate	& Methods	Signature
June 2022			Audit-Meaning -Basic principles- objects-Distinction between Accountancy and Auditing-Auditing and Investigation-Advantages of Audit-Qualities of an Auditor- Detection and prevention of errors-Detection and prevention of fraud – Auditor position as to errors and fraud – Classification of Audit		Chalk & Talk	S.Jayasakthi S.Jayasalitu
July 2022	11	s c a S V	Preparation before Audit-Audit programme – Audit Notes – Audit Files – Working papers-Audit Sampling-Types of Sampling- Internal Control – Internal Audit – Internal Check – Meaning-objectives- principles of an effective internal check system-Duties of an auditor in connection with internal check is regards Cash receipts- Cash ales – Cash payments- Vages- sales-purchases- tores(Inventory)	18	Chalk & Talk	S.Jayasakthi B. Jyala
ug)22	ш	In Ca Wa Tr Ins pa	Vouching – Meaning – ojects of Vouching- portance – Vouching of ash receipts- vouching of ash payments- payments of ages- salaries – commission – avelling expenses – surance premium – Bills yable – freight and Carriage Expenditure of petty cash	18	Chalk & Talk	S.Jayasakthi 3 Jaya Sa ladh

		payments -Vouching of Cash and Credit sales - Goods on Consignment - Goods on Sale or Return basis - Hire purchase Sales - Sales Ledger			
Sep 2022	IV	Verification and Valuation of Assets and Liabilities – definition - Fixed Assets - Investment - Inventories – Freehold and leasehold property – loans – bills receivable – Sundry debtors – Plant and Machinery – Patents - Verification and Valuation of Liabilities – shot term liabilities – long term liabilities – contingent liability – Audit Report – Contents of Audit Report	18	Chaik & Talk	S.Jayasakthi
Oct 2022	v	Liabilities of an Auditor – Liability of negligence – liabilities for misfeasance – criminal liability – liability to third party	18	Chalk & Talk	3 Jayasabhy

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2022-2023

Semester : I

Class : I B.Com (CA) *A* Sub.Code : 22OUCCAGECA1 Title of the Paper: Computer Fundamentals Total Hours : 75 Hours

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Month	Unit	Description of the Syllabus	Hours Allocate d	Teaching Mode & Methods	Course Teacher Signature
	I	Introduction – Importance - Characteristics of computer - Uses of Computers. Classification of Computers: Microcomputers-Minicomputer - Mainframes - Supercomputer - Network Computers. Five Generations of Modern Computer: First Generation Computer-second Generation Computer-Third Generation Computer-Fourth Generation Computer-Fifth Generation Computer.	14	Chalk & Talk	M. Sharmila devi
July 2022	п	Decimal Number System - Binary Number System - Octal Number System - Hexadecimal Number System.	13	Chalk&Talk	M Sharmila devi
Aug 2022	ш	CPU and Memory: Introduction - Central Processing Unit(CPU) - Memory - Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives - Solid sate storage-device- USBmemory Strick,Memorycards,smart cards,multimedia	16	Chaik & Taik	M Sharmila devi
Sep 2022	IV	Keyboard - Mouse- Trackball - Scanner - Bar Code Reader- Card Reader-Webcam - Digital Camera-Video Camera (Camcorder) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices : Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.	17	Chalk & Talk	∕q + ƒ− £y M.Sharmila devi
Oct 2022	v	Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree NetworkProtocols - Network Architecture.Internet&world wide web:Internet Access-Internet Address-Browser	15	Chalk & Talk	Y Thy M Sharmila devi

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: NME

Transfer Protocol.

Messages-Finding

AddressAdvantages

Disadvantages-E-mail Security.

E-Mail:

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LESSON PLAN 2022-2023

Semester : I

Course

Teacher Signature

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M.Sharmila' devi

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Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	
June 2022	I	Internet: An Introduction- Types of Internet Connections: Mobile-WIFI Hotspot-Dial Up- Broad band-DSL-Cable- Satellite- ISDN.	6	Chalk & Talk	
July 2022	п	Internet/Web Browsing: Introduction-What is a browser?- Types of Browser: Google Chrome-Mozilla Firefox-Opera.	6	Chalk & Talk	
Aug 2022	ш	Internet Addressing: What is Internet Addressing?-IP Address- Domain Name-Uniform Resource Locator.	6	Chalk & Talk	
Sep 2022	IV	InternetProtocols: Transmission ControlProtocol/ InternetProtocol- File Transfer Protocol-Hyper Text	6	Chaik & Talk	

Introduction-E-mail

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LESSON PLAN 2022-2023

Semester : I

Class : 1 M.COM (CA) Sub. Code : 21OPD11 Title of the Paper: Research Methodology Total Hours : 90 Hours

Month		Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Introduction to Research-Meaning- Objectives-scope- Types of Research- Research methods-Research process- Criteria of good Research-Qualities of good researcher- Identification of research problem- Selection of research problem-Review of research literarture- Identification of gap literature.	18	Chalk &Talk	P.Vimala P.J.
July 2022	п	Research design- Meaning and importance-concepts of research design- Types of research design- Explatory –Descriptive- Exprimental Sampling- Meaning- Significance of sampling- Steps in sampling size- Types of sampling- Random sampling- Sampling error.	18	Chalk &Talk	P.Vimala
Aug 2022	ш	Methods of data collection- Sources of Data- Primary and secondary – Methods of primary data collection- Observation method-Interview method Personalinterviewing-Telephone Interviewing-mail survey- Qustioneries method-Schedule method Case study method- pilot study and Pretesting.	18	Chalk &Talk	P.Vimala P.Val

Sep 2022	IV	Processing of data- editing – Coding- Classification of tabulation and Graphical representation of data- Hypothesis – Types of testing Hypothesis- Characteristics of workable hypothesis – Interpretation and inference- Techniques – Precautions in Intrepretation.	18	Chalk &Talk	P.Vimala P.V.2
Oct 2022	v	Report writing-Steps in writing Research report-Types of report- Layout of research report writing- Mechanismof writing research report- Precaution for writing research- Bibiliography and footnote (using API style)	18	Chalk &Talk	P.Vimala P. j

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LESSON PLAN 2022-2023

Semester : I

Class : I M.COM (General) Sub. Code : 21OPC11 Title of the Paper: Research Methodology Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Introduction to Research-Meaning- Objectives-scope- Types of Research- Research methods-Research process- Criteria of good Research-Qualities of good researcher- Identification of research problem- Selection of research problem-Review of research literarture- Identification of gap literature.	18	Chalk &Talk	P.Vimala P.
July 2022	п	Research design- Meaning and importance-concepts of research design- Types of research design- Explatory –Descriptive- Exprimental Sampling- Meaning- Significance of sampling- Steps in sampling size- Types of sampling- Random sampling- Sampling error.	18	Chalk &Talk	P.Vimala P.J.S.
Aug 2022		Methods of data collection- Sources of Data- Primary and secondary – Methods of primary data collection- Observation method-Interview method Personalinterviewing-Telephone Interviewing-mail survey- Qustioneries method-Schedule method Case study method- pilot study and Pretesting.	18	Chalk &Talk	P.Vimala P.Jal

Sep 2022	w	Processing of data- editing – Coding- Classification of tabulation and Graphical representation of data- Hypothesis – Types of testing Hypothesis- Characteristics of workable hypothesis – Interpretation and inference- Techniques – Precautions in Intrepretation.	18	Chalk &Talk	P.Vimala
Oct 2022	v	Report writing- Steps in writing Research report- Types of report- Layout of research report writing- Mechanismof writing research report- Precaution for writinga research- Bibiliography and footnote (using API style)	18	Chalk &Talk	P.Vimala

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LESSON PLAN 2022-2023

Semester : I

Class : 1 B.Com (CA) B &C Sub.Code : 22OUCCAGECA1

Title of the Paper: Computer Fundamentals Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Introduction - Importance - Characterstics of Computer - Uses of Computer. Classification of Computers. Microcomputers- Minicomputers-Main frames- Super computer - Network computer.Five Generations of Modern computer: First Generation - Second Generation - Third Generation - Fourth Generation - Fifth Generation of Computer.	14	Chalk & Talk	M.Backiya lakshmi
July 2022	п	Number System :Decimal Number system - Binary Number system -Octal Number system - Hexadecimal number system.	13	Chalk & Talk	M.Backiya lakshmi
Aug 2022	ш	CPU And Memory: Introduction-Central Processing Unit(CPU) - Memory - Random Access Memory(RAM) -Read Only Memory (ROM).Storage Devices :Magnetic Tap: Quarter inch Cartridge (QIC)Tapes,8mm Helical Scan Tapes&DAT Cartridge. Optical Disk: CD - ROM, CD- R,CD-RW, DVD,DVD- R& DVD- RW,DVD +R& DVD +RW, Combo Drives - Solid State	16	Chalk & Talk	M.Backiya lakshmi M.S.J.

		Storage Devices :USB Memory stick, Memory cards, Smart cards, Multimedia card.			
Sep 2022	IV	Input Devices : KeyBoard - Mouse -Track balls - Scanner - Bar code Reader -Card Reader - Web cam - Digital Camera - Video Camera (Cam corder) - Optical Character reading (OCR) - Optical Mark Recognition (OMR), Magnetic Ink Character Recognition (MICR). OutputDevices : Monitor ,Printer, Plotter, Multimedia Projector, Sound Cards and Speakers.	17	Chalk & Talk	M.Backiya lakshmi M.B.
Oct 2022	v	Computer Networks : Introduction - Types of Networks :LAN, WAN. Network Topology: Star, Ring, Bus ,Tree. Network Protocols: Network Architecture. Internet&World Wide Web: - Internet&World Wide Web: - InternetAddress-Internet Access -Internet Address- Browser.	15	Chalk & Talk	M.Backiya lakshmi M:B

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LESSON PLAN 2022-2023

Semester :1

Class : I B.COM(CA) 'B' Sub.Code :22OUCCA1P Title of the Paper: M.S. Office Practical Total Hours : 75 Hours

Monti			Hours Alloca ted	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	 MS-WORD 1. Text Manipulations. 2. Usage of Numbering, Bullets, Headers and Footers. 3. Usage of Spell check, and Find & Replace. 4. Text Formatting. 5.Picture insertion and alignment. 6. Mail Merge Concepts 7.Copying Text & Pictures from Excel 	15	Practical	M.Backiya lakshmi M.B.
July 2022	п	MS-EXCEL 8. Cell Editing 9. Usage of Formulae and Built-in Functions 10. File Manipulations 11. Data Sorting (both number and alphabets)	13	Practical	M.Backiya lakshmi
Aug 2022	ш	 Employee Salary Details preparation using Formula. Budget Report details using Chart. Usage of Auto Formatting 	16	Practical	M.Backiya lakshmi

Sep 2022	IV	MS-POWER POINT15. Inserting Clip arts and Pictures16. Frame movements of theabove17. Insertion of new slides18. Preparation of OrganizationCharts19. Presentation usingWizards 20. Usage of designtemplates	16	Practical	M.Backiya lakshmi M.B
Oct 2022	v	MS-ACCESS 21. Creating Tables 22. Creating Forms 23. Designing Reports	15	Practical	M.Backiya lakshmi M·B

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LESSON PLAN 2022-2023

Semester:1

Class : 1 Bcom (SF) Sub. Code : 22OUCOM12 Title of the Paper: CORE-Financial Accounting-I Total Hours : 75 Hours

Mon		: 75 Hours Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Basic of Accounting: Introduction -Need - Definition - Objectives - Concepts and conventions of Accounting - Accounting equation - Rules for accounting - Journal - Ledger - Subsidiary books - Simple cash book - Double column cash book - Triple column cash book - Petty Cash Book-Trial balance.	14	Chalk & Talk	T. Soundarya T. Shy
July 2022	п	Final Accounts: Introduction-Meaning – Trading a/c – Profit and loss a/c – Balance sheet – Adjustment [Closing stock, Outstanding expenses, prepaid expenses, Accrued Income, Income received in advance, Depreciation of assets, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and Doubtful debts, Provision for discount on debtors, Provision for discount on creditors, Loss of stock by accident, fire, etc.]	14	Chalk & Talk	T.Soundarya T.Shf
Aug 022	ш	Rectification of Error : Meaning of Error- Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account – Effect of rectification on Net Profit. Bank Reconciliation Statement - Meaning- Causes for Difference between cash book and pass book –Method of Preparation of Bank Reconciliation Statement – Bank balance to be shown in Balance sheet.	15	Chalk & Talk	T.Soundarya
ер)22		Non Profit Organisation: Introduction – Final accounts of Non-profit Organizations Receipts and Payments Account – Income and Expenditure Account- Balance Sheet	15	Chalk & Talk	T.Soundarya T. A

17	Chalk & Talk	T. Soundarya
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LESSON PLAN

2022-2023

Semester :1

Class: I B.COM (SF) Sub. Code: 22OUCOM11 Title of the Paper: Marketing Total Hours: 75 Hours

Mon	th Un	it Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Marketing meaning – Objectives- Importance of marketing- Modern marketing concept- Marketing mix (7ps) Marketing function- Buying- Elements methods- selling elements- Assembling –Advantages- Problems.		Chalk & Talk	T.Soundarya
July 2022	п	Product and pricing: Meaning of product – features – Classification of Products – Product life cycle- New product planning and development Process- Pricing – meaning- Kinds of Prices- Factors infiluencing the pricing.	15	Chalk &Talk	T.Soundarya T. Sh-
Aug 2022	ш	Standardization - Grading and Warehousing - Standardization- Meaning- Importance - Types of standard- Benefits- Grading-Meaning Branding - Labelling& packaging - Advantages - Functions- Storage and Warehousing - advantages of storage - Types of warehouse.	15	Chalk &Talk	T.Soundarya T.S.L.
Sep 2022	IV	Product Planning-Meaning of product- Features –Classification of products- Product life cycle-New product palnning process-meaningof brand,Label &Package-Advantages of Branding & Labeling –Functions of Packaging.	15	Chalk &Talk	T.Soundarya T. Aht
ct 022	v	Recent trends in Marketing – E-Marketing –Online marketing – Multi level marketing – Meaning –Merits and demerits- Mobile marketing – Uses – Concept of green marketing.		& Talk	T.Soundarya

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LESSON PLAN 2022-2023

Semester :I

Class: I Bcom (CA) B Sub. Code : 21C12 **Total Hours: 90 Hours**

Title of the Paper: Financial Accounting

Month	Unit	Description of the syllabus	Hours	Teaching mode and methods	Course teachers signature
June 2022	accounting - Accounting concepts and conventions - Accounting Rules - Journal - Ledger - Trial Balance.		Unit 1		A.Nandhini A. North
July 2022	Unit 2	Final Accounts of Sole Trading ConcernsMeaning – Items in Trading Account and Profit and Loss Account – Balance Sheet – Arrangements of Assets and Liabilities – Preparation of Final Accounts with Simple Adjustments.	18	Chalk and Talk	A.Nandhini A.Næritheri
Aug 2022	Unit 3	Rectification of Errors and Bank Reconciliation Statement. Meaning of error – Types of Errors – One Sided Errors and Double Sided Errors – Suspense Account – Meaning of Bank Reconciliation Statement – Preparation of Bank Reconciliation statement.	18	Chalk and Talk	A.Nandhini A. Northir
Sep 2022	Unit 4	Depreciation Meaning - Causes for depreciation - Need for depreciation - Methods of calculating the amount of depreciation - Straight line method - Diminishing balance method - Annuity Method.	18	Chalk and Talk	A.Nandhini A.Northini

Oct 2022 Unit 5 Bill of Exchange Meaning – Types of Bills – Distinction Between Bills of exchange and Promissory Note – Recording Bill Transaction in Journal – Endorsement – Discounting – Bills sent for collection – Retiring of Bill – Dishonor of Bill – Renewal of Bill – Insolvency of Acceptor – Accommodation Bill.		Chalk and talk	A. Nandhini A. wanthin
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2022-2023

Semester :1

Class : 1 Bcom (PA) Sub. Code : 21CA3 Total Hours : 75 Hours Title of the Paper: ALLIED –I Business Statistics

Month	Unit	Description of the Syllabus	Hours Allocate d	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	15	Chalk & Talk	A. Nandhini A. Nartheni
July 2022	ш	Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl pearson's , Bowley's and Kelly's Co-efficient of skewness.	15	Chalk & Talk	A.Nandhini A.Nouthin
Aug 2022	ш	Correlation analysis -Types of correlation - Karl Pearson's Co- efficient of correlation, Correlation of grouped data -Spearman's Rank Correlation - Regression Analysis.	15	Chalk & Talk	A.Nandhini A.Nonthiri
Sep 2022	IV	Index Numbers - Types - Aggregate - Weighted price relatives - Test of consistency of index numbers - Fixed base - Chain base - Base shifts - Consumer price Index - Aggregate family Budget Method.	15	Chalk & Talk	A Nandhini A. Norther
Oct 2022	v	Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).	15	Chalk & Talk	A.Nandhini A.Novethin

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LESSON PLAN 2022-2023

Semester: I

Class: 1 B.com (C	A) 'A' Sec
Sub. Code:	r: Financial Accounting - I

Month	Unit		Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Introduction to Financial Accounting: Meaning and definition -Bookkeeping - Basic terms and concepts -Objectives of Accounting - Methods of Accounting - Limitations of accounting - Accounting concepts and conventions - Accounting Rules - Journal - Ledger - Trial Balance.	5	Chaik and talk	Sowmya,S
July 2022	п	Final Accounts of Sole Trading Concerns: Meaning – Items in Trading Account and Profit and Loss Account – Balance Sheet –Arrangements of Assets and Liabilities – Preparation of Final Accounts with Simple Adjustments.	5	Chalk and talk	Sowmya, S Bownsya
Aug 2022	ш	Rectification of Errors and Bank Reconciliation Statement: Meaning of error – Types of Errors – One-Sided Errors and Double-Sided Errors – Suspense Account – Meaning of Bank Reconciliation Statement – Preparation of Bank Reconciliation statement.	5	Chalk and talk	Sowmya,S
Sep 2022	IV	Depreciation: Meaning - Causes for depreciation - Need for depreciation - Methods of calculating the amount of depreciation - Straight line method - Diminishing balance method - Annuity Method.	5	Chalk and talk	Sowmya,S
Oct 2022	v	Bill of Exchange Meaning – Types of Bills – Distinction Between Bills of exchange and Promissory Note – Recording Bill Transaction in Journal – Endorsement – Discounting – Bills sent for collection – Retiring of Bill – Dishonour of Bill – Renewal of Bill – Insolvency of Acceptor – Accommodation Bill.	5	Chalk and talk	Sowmya,S

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LESSON PLAN 2022-2023

Semester :1

Class : I Mcom Sub. Code : 22OPCOMID1 Title of the Paper: NME Practical Banking

Total Hours : 30Hours

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Banker and Customer: Meaning& Definition - Relationship between a banker and a customer: General Relationship – Special Relationship – General Precautions for opening an account.	6	Chalk & Talk	H-J+F Jeyapriya.V
July 2022	п	Deposits: Meaning – Types of Deposit: Saving bank account – Current bank account, Recurring deposit, Fixed deposit -Receipt and its legal implication.	6	Chalk & Talk	イッチデー Jeyapriya.V
Aug 2022	ш	Cheque: Meaning, Definition – Features - Types of Cheque.	6	Chalk & Talk	Joyapriya.V
Sep 2022	IV	Crossing: Meaning – Types of Crossing – Significance of Crossing- Endorsement - Meaning.	6	Chalk & Talk	Tyrin Jeyapriya.V
Oct 2022	v	E- Banking: ATM, Debit Cards and Credit Cards, Mobile Banking, NEFT, RTGS,UPI, Paytm, Google Pay, PhonePe.	6	Chalk & Talk	<i>∕∕_fr</i> Jeyapriya.V

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LESSON PLAN 2022-2023

Semester: I

Class: I B.COM (PA) Sub. Code: 21R21 Title of the Paper: Financial Accounting I Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocat ed	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Consignment Account - Meaning - Features - Distinction between sale and consignment - Important terms - Account Sales - Non- recurring expenses - Recurring Expenses - Accounting treatment of Consignment Transactions - Journal entries and Ledger Accounts in the books of consignor & consignee	18	Online & Google meet	B.Kalyani B.Kalyar
July 2022	п	Joint venture accounts - Meaning - Features - Distinction between joint venture and partnership, joint venture and consignment - Accounting for joint ventures - Recording of individual books - Recording in separate set of books - Memorandum of Joint Venture	18	Online & Google meet	B.Kalyani B.Kalyani
Aug 2022	ш	Single entry system - Definition - Salient features - limitations - Difference between single entry and double entry system - Ascertainment of profit - Net worth method - Distinction between balance sheet and statement of affairs - Conversion method.	18	Online & Google meet	B.Kalyani B. Kalyani
Sep 2022	IV	Branch and Departmental Account - Types of branches - Dependent branches - Accounting in respect of dependent branches - Debtor system only - Cost price method - Invoice price method - Departmental accounts - Allocation of expenses - Interdepartmental transfers.	18	Online & Google meet	B.Kalyani B.Kalyani
Oct 2022	v	Lease Accounting: Introduction - Meaning of Lease - Terms used in Leasing - Advantages of leasing - Disadvantages of leasing - Classifications of leasing - Accounting treatment - Accounting for Finance leases - Journal entries in the books of lessor and lessee - Accounting for operating leases - Disclosure in the financial statements.	18	Online & Google meet	B.Kalyani B.Kalyon

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LESSON PLAN 2022-2023

Semester :1

Class: 1 Bcom (SF) Sub. Code : 22OUCOM12

Total Hours : 75 Hours

Month	Unit	S and plan of the Synabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Basic of Accounting: Introduction –Need – Definition – Objectives – Concepts and conventions of Accounting – Accounting equation – Rules for accounting – Journal – Ledger – Subsidiary books – Simple cash book – Double column cash book – Triple column cash book – Petty Cash Book-Trial balance.	14	Chalk & Talk	T-Jtr Jeyapriya.V
July 2022	п	Final Accounts: Introduction- Meaning – Trading a/c – Profit and loss a/c – Balance sheet – Adjustment [Closing stock, Outstanding expenses, prepaid expenses, Accrued Income, Income received in advance, Depreciation of assets, Interest on capital, Interest on drawings, Bad debts, Provision for Bad and Doubtful debts, Provision for discount on debtors, Provision for discount on creditors, Loss of stock by accident, fire, etc.]	14	Chalk & Talk	H-yrin Jeyapriya.N
aug 022	ш	Rectification of Error : Meaning of Error-Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account – Effect of rectification on Net Profit.	15	Chalk & Talk	Turr Jeyapriya, Y

		Bank Reconciliation Statement - Meaning- Causes for Difference between cash book and pass book -Method of Preparation of Bank Reconciliation Statement – Bank balance to be shown in Balance sheet.			
Sep 2022	IV	Non Profit Organisation: Introduction – Final accounts of Non-profit Organizations Receipts and Payments Account – Income and Expenditure Account- Balance Sheet.	15	Chalk & Talk	Turr Jeyapriya.V
Oct 2022	v	Depreciation: Meaning -Concept of depreciation – Characteristics - Causes – Objectives- Methods - Straight Line Method – Diminishing Balance Method - Annuity Method.	17	Chalk & Talk	Jeyapriya.V

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LESSON PLAN 2022-2023

Semester: III

Class: II B.COM (CA) B Sub. Code: 21C33 Title of the Paper: Advanced Accountancy Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Fire Insurance claims-Need for Fire Insurance – Loss of stock policy - Loss of profit policy - Application of Average clause.	18	Chalk & Talk	S.Jayasakthi S.Jeyasebbi
July 2022	п	Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Accounting treatment –Special journal entries- Sub-lease.	18	Chalk & Talk	S.Jayasakthi S Jaya Salid
Aug 2022	m	Insolvency Accounts – Meaning of Insolvent-Relevant act-procedure under insolvency act-Individual and firm – Point to note for preparation of Statement of Affairs – Preferential Creditors- Point to noted for preparation of Deficiency Account.	18	Chalk & Talk	S.Jayasakthi L.Joyasakthi
Sep 2022	IV	Hire purchase System accounting – Definition-importance terms-main features –installments purchase system-Distinction between hire purchase and installment system-	18	Chalk & Talk	S.Jayasakthi S.Jayasakthi

		accounting treatment in the books of hire purchase and hire vendor - model journal entries Calculation of Interest - cash price- default and repossession.			
Oct 2022	v	Contract Accounts- Meaning- Types of contract-Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts-format of contract account and Balance sheet.	18	Chalk & Talk	S.Jayasakthi رلامنیوس

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LESSON PLAN 2022-2023

Class: 11 B.com (PA) Sub. Code: 22OUCPA44 Title of the Paper: Auditing Practices Total Hours: 75

Semester: III

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & methods	Course Teacher Signature
Dec 2022	I	Company Auditor- Eligibility, qualifications, and disqualifications of an auditor, Appointment Of Auditor as per Companies Act, 2013 – Removal and rotation of mulitors – powers and duties of an auditor – Remonerations – provisions relating to audit committees – ceiling of members – punishments for non-compliance.	15	Chalk and talk	Sowmya,S
Jan 2023	п	Company Audit – Audit of share capital - Issue – redemption and Reissue – share transfer- verification of bonus shares – Debentures – dividends – Specific provisions regarding Companies Act 2013 – Cost Audit; Joint audit – audit of branch office.	15	Chalk and talk	Sowmya,S
Feb 2023	ш	Audit of Assets and Liabilities: Depreciation and Reserves – land and buildings- household property – plant and machinery – furniture – investments – patents – copyrights and trademarks – current assets – work in progress – trade receivables; trade payables – cash and bank balances;- loans and borrowings;- trade payables and provisions.	15	Chalk and talk	Sowmya,S
March 2023	īv	Audit Report – Qualification – Disclaimers – Adverse opinion-Disclosures – Reports and Certificate-Contents of the report – Reporting requirements under the Companies Act, 2013 and the Income Tax Act 1961- Liabilities of an auditor-Liabilities for negligence- Liabilities for misfeasance-Criminal liability – Liability to a third party – Techniques of effective reporting- follow up of audit report – Summary reports of top management.	15	Chalk and talk	Sowmya,S
April 2023	v	Special types of Audit – Government Audit – Comptroller and Auditor General of India – duties and powers -Audit of Expenditure and Receipts of government – Audit of commercial accounts –reporting procedures – Audit of Local bodies – audit of NGOs. Audit of sole traders – Firms – charitable trusts – Educational Institutions – Hospitals -Clubs – Cinema – Hotels – Hire purchases and Leasing companies.	15	Chalk and talk	Sowmya,S

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LESSON PLAN 2022-2023

Semester :III

Class: 1 M.COM(G) Sub. Code : 22OPD11 Title of the Paper: Research Methodology Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Introduction to research – Definition – Objectives - Qualities of a researcher –Methods of Research - Survey Method, Case study and Ex Post Facto Method - Types of Research – Research Process -Defining the research problem - Identification, Selection and formulation of a research problem	18	Chalk &Talk	R.S.Mythe e R.S.Mythe
July 2022	n	Research Design- Exploratory -Descriptive and Experimental steps in research design - Pre testing - Pilot Study - Sampling - Meaning - Significance of sampling - Sampling size - Types of sampling - Random and Non-Random sampling - Sampling error.	18	Chalk &Talk	R.S.Mythe e R.S.Nyth
Aug., 2022	ш	Collection of data - Source of data - Primary and secondary sources - Observation - Interview Schedule - Questionnaire	18	Chalk &Talk	R.S.Mythe c R.S.Nuthle
Sep., 2022	IV	Processing of data – Editing – Coding – Classification – Tabulation - Testing of Hypothesis – Meaning of Hypothesis– Types – Characteristics of a workable hypothesis – Analysis of Data – Interpretation and Inference.	18	Chalk &Talk	R.S.Mythe e R.S.Mythe
Oct 2022	v	Report writing - Lay out of a report - Essentials of a good report - Types of Report - Bibliography and footnote(Using APS Style).	18	Chalk &Talk	R.S.Mythe e R.S.Mythe

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> LESSON PLAN 2022-2023

> > Semester :III

Class: II B.COM Sub. Code: 22OUCOM31 Title of the Paper: Business Environment Total Hours: 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teachi ng Mode & Method s	Course Teacher Signature
June 2022	I	Meaning and Definition-Importance of the study of Business environment – External Environment- Micro and Macro Environment– Economic environment: Economic system Captialism, Socialism : Permit and Licensing of business, Captitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors – SWOT analysis.	15	Chalk &Talk	K.Padmavathy K.Padwawak
July 2022	п	New Industrial policy 1991 –Objectives-Major Highlights of Industrial policy 1991- Features- Liberalization, Privatization and Globalization(LPG)- Features-Merits and Demerits – Forms of Privatization -Arguments for and against PrivatizationTrade Agreements: Important Provisions of FEMA,WTO,UNCTAD,MOUs Multi National Companies -benefits and limitations of MNCS, TRIPS.	15	Chalk &Talk	K.Padmavathy K.Padmavathy
Aug 2022	ш	Social Responsibility of business – Dimensions of social responsibility-Responsibility to shareholders, employees, consumers, government and community-Arguments for and against social responsibility – Social Audit-features-benefits of social audit- Limits to social Responsibility	15	Chalk &Talk	M.Neelavathy
Sep 2022	IV	 Micro, Small and Medium Enterprises(MSME)-Meaning- objectives for promoting MSME -importance- Small Scale Sector – classification-Role of small scale industries in the Indian economy -Problems of Small Scale Industries – Incentives to Small Scale Sector 	15	Chalk &Talk	G.Karthika GT.KoQHLiKO

Oct 2022 V	Industrial Sickness – Definition- Kindness of sicknesses and their causes-Consequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act1985-Business Ethics- Nature of Business Ethics in India- Role of Trade Association in Business Ethics	15	Chalk &Talk	M.SriRama Jayam M.Sbhay
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2022-2028

Semester : III

Class : II Mcom (G) Title of the Paper: Direct tax Sub. Code : 22OPCOM33 Total Hours : 90 Hours

Month	Uni t	Description of the Syllabus	Hours Alloc ated	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Income Tax Act 1961 – Definition – Basic Concepts – Capital and Revenue – Residential Status and Incidence of Tax - Exempted Income – Income from Salary.	18	Chalk& talk, PPTs,Quiz, Exercise	Mrs.S.K.Sudha 8 · K. Budha
July 2022	u	Income from House Property – Profit and Gain from Business or Profession.	18	Chalk& talk, PPTs,Quiz, Exercise	Mrs.S.K.Sudha 8. H. Eudha
Aug 2022	m	Income from Capital Gains – Income from Other Sources.	18	Chalk& talk, PPTs,Quiz, Exercise	Mrs.S.K.Sudha
Sep 2022	IV	Clubbing of Income - Set Off and Carryforward - Deduction from gross total income.	18	Chalk & talk, Exercise, Seminar, Assignment	Mrs.S.K.Sudha S.H. Budha
Oct 2022	v	Assessment of Individual – Computation of tax liability – Income Tax Authorities – Powers and Duties .	18	Chalk & talk, Posts,Quiz, Exercise, Seminar	Mrs.S.K.Sudha 6-je-6udha

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LESSON PLAN 2022-2023

CLASS: II B.Com(SF)

Sub Code : 21C32 Title of the Paper :Insurance Total Hours : 75 hours

Month	Units	CourseContent	Hours	Teaching Mode Method	Course Teacher Signature
June 2022	I	Definition – Functions – Nature & principles of Insurance –Role & importance of Insurance – kinds of Insurance -Definition of certain terms – Risk, Peril, Hazards etc - Methods of treating risk – types of insurance organization	15	Chalk & Talk	S.DEEPIKA
July 2022	п	Life Assurance – Nature of Life insurance contract – Procedure for taking a life policy – policy conditions – Premium computation – Mortality tables – Life fund and its investments – surplus and its distribution.	15	Chalk & Talk	S.DEEPIKA
August 2022	1972	Marine insurance contract – Principles – importance – marine policies – procedure and conditions – marine losses – payment of claims – premium calculation	15	Chalk & Talk	S.DEEPIKA
Sep 2022	IV	Nature of fire Insurance contract – kinds of policies – principles – procedure and conditions – rate fixation – settlement of claims – Reinsurance		Chalk & Talk	S. DEEPIKA 9 daypi ka
October 2022		Role of IRDA and its guidelines - Life Insurance Corporation of India - Cases for and against privatization of Insurance - present scenario.		Chalk & Talk	S. DEEPIKA B daspi 100

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Semester : III

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LESSON PLAN 2022-2023

CLASS: II B.Com(PA)

Sub Code : : 22OUCPA34 Title of the Paper : CORE – Goods and Service Tax Total Hours : 30 hours

Month	Units	Course Content	Hours	Teaching Mode Method	Course Teacher Signature
June 2022	1	Taxes - Classification of taxes - Direct - Indirect - Difference between direct and indirect - difference between excise, custom, sales. GST - Meaning - Need - Features - Advantages - Disadvantages - Dual GST.	6	Chalk & Talk	S.DEEPIKA 8 day 1' 10
July 2022	п	Taxation mechanism under GST – Charging sec 9(1),9(2) – Rates of GST – Types – CGST, SGST, UTGST, IGST – Difference between CGST, SGST, UTGST. Taxes Summed in GST – Not Summed – GST Council – Role and functions.	6	Chaik & Taik	S DEEPIKA Solarita
August 2022	ш	Supply – Meaning – Taxable supply – Essential ingredients to supply – Composite & Mixed supply – Continues – Outward & inward supply – Value – Place.	6	Chalk & Talk	S.DEEPIKA 8 dupi 14
Sep 2022	IV	Registration – Types – Time Limit – Persons not liable – Deemed – Voluntary – Procedure – Documents – Cancellation – Revocation of cancellation.	6	Chalk & Talk	S.DEEPIKA B. dai Pi Jua
October 2022	v	Input tax Credit – Meaning – Eligibility & Conditions – Computation of Input Tax Credit – Computation of Taxable value & GST on Goods – Intrastate – Interstate.	6	Chalk & Talk	S.DEEPIKA B Jacpi 14

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Semester :III

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LESSON PLAN 2022-2023

Semester:III

CLASS : II B.COM (PA) Sub. Code : 21AR3 Title of the Paper: Security Analysis and Portfolio Management Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Introduction to investment and securities - Risk and return - Primary and secondary market in India-BSE, NSE, SEBI and its functions.	15	Chalk &Talk	G.Manimegalai G.Man'
July 2022	п	Fundamental Analysis: Economic Analysis - Agriculture-Gross Domestic Product(GDP)-Savings and investments-inflation-rates of interest. Industry Analysis: Factors influencing the growth of industry- classification of industry-life cycle of an industry -characteristics of an industry- Future Prospects.	15	Chalk &Talk	G.Manimegalai G.Man
Aug 2022	ш	Company Analysis: Marketing- Accounting Policies-Profitability- dividend policy-capital structure- operating efficiency-management- analysis of financial statements. Technical Analysis: Basic Assumptions of Technical Analysis- differences between technical analysis and fundamental analysis- theories, Techniques and methods of movements of stock prices-Dow Theory-Efficient market theory.	15	Chalk &Talk	G.Manimegalai
Sep 2022	IV	Portfolio construction - Markowitz Model - Sharpe Index model- Capital Pricing Theory - portfolio Evaluation - Portfolio Revisions.	15	Chalk &Talk	G.Manimegala G.Mani

Oct 2022 V	Portfolio Management: meaning of portfolio management-definition- portfolio management process- Factors Contributing to management. Portfolio management theory: Introduction-Markowitz Model-Assumptions of Markowitz theory-features of Markowitz model – investment portfolio criteria – efficient portfolio- portfolio selection-sharpes portfolio model(market model)-assumptions – Risk return in sharpe model- baumols model	15	Chalk &Talk	G. Manimegalai
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LESSON PLAN 2022-2023

Semester :III

Class : II Mcom (CA) Sub. Code : 21OPC31 Title of the Paper: CORE-Financial Management Total Hours : 90 Hours

Month	Unit	Hours : 90 Hours Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Financial Management – Nature, scope and objectives, Finance functions – Role and Responsibilities of a Finance Manager – Time value of money.	12	Chalk & Talk	G.Manimegalai
July 2022	п	Cost of capital – sources of Long term financing, Estimation of components of cost of capital, Methods for calculating cost of Equity, Cost of Retained Earnings, cost of debt and preference capital, Weighted Average cost of capital(WACC) and Marginal cost of capital – Financial Decisions – Capital Structure – Determinants-Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) – Capitalization – Over and under Capitalization – Leverages- Types – Operating, Financial and Composite Leverages.	24	Chalk & Talk	G.Manimegalai G • Mari
Aug 2022	ш	Capital budgeting methods – Payback period method, Discounted payback period method, Accounting Rate of Return, Net present value, Internal rate of return, Profitability Index - Capital budgeting under Risk – Certainty Equivalent Approach and Risk Adjusted Discount Rate.	18	Chalk & Talk	G.Manimegalai G.Mani
Sep 2022	IV	Working capital management – Concept, need and Determinants- Estimation of working capital – Inventories Management- Receivables Management – Management of cash.	18	Chalk & Talk	G.Manimegalai G.Mari

Oct 2022	Dividend policy – Dividend policy decisions – Different Dividend Theories – Theories of dividend decisions – Irrelevances and relevance theory Walter Model, Gardon Model and MM Model—Determinants of Dividend Policy	18	Chalk & Talk	G.Manimegalai G.Mani
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2022-2023

Semester: III

Class: II B.COM (CA) A Sub. Code: 21C34 Title of the Paper: Costing Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 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	Chaik & Talk	A.Nazima
July 2022	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	A Nazima
Aug 2022	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	Chaik & Taik	A.Nazima
Sep 2022	IV	Accounting Overheads-Basis of charging overheads-Allocation- Apportionment - Primary Distribution, Secondary Distribution - Repeated Distribution and Simultaneous equation method - Absorption of overheads.	18	Chalk & Talk	A.Nazima A.Naz
Oct 2022	v	Process costing-Normal loss, abnormal loss and abnormal gain(simple problems only) – Reconciliation of cost and Financial accounts.	18 A-	Chalk & Talk	A Nazima

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LESSON PLAN 2022-2023

Semester :III

Class : II B.com PA Sub. Code : 22OUCPAGEPA1 Title of the Paper: Business Economics Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Business Economics: Nature - Scope – Relationship with other subjects – Distinction between Economics and Managerial Economics – Economics tools applied to Business – Role of Business Economics	14	Chalk & Talk	Muthumari pandi.V N.rQ
July 2022	п	Demand Analysis: Law of Demand –Determinants of Demand – Elasticity of Demand – Price Elasticity – Income Elasticity – Cross and Promotional Elasticity –Factors affecting Elasticity of Demand.	14	Chalk & Talk	Muthumari pandi.∨ ∨•℃
Aug 2022	ш	Demand Forecasting: Meaning – Importance –Factors Involved – Methods of Forecasting – Established Product – New product.	15	Chalk & Talk	Muthumari pandi.V V. M
Sep 2022	IV	Price Analysis: Methods of pricing - Pricing Determination- Perfect Competition - Monopoly Features -Monopolistic Competition - Oligopoly Features. Pricing policies and methods - Skimming pricing,Penetration pricing - Differential pricing - Product linepricing	15	Chalk & Talk	Muthumari pandi.V v. M

Oct V 2022	Profit Planning and Control: Nature - Methods -Profit budget, Break Even Analysis, Rate of Return onInvestment - Profit Forecasting.	17	Chalk & Talk	Muthumari pandi. V
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LESSON PLAN 2022-2023

Semester: III

Class: II B.COM (SF) Sub. Code: 21C34 Total Hours: 90 Hours Title of the Paper: Costing

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Jun 2022	Ĩ	Definition of costing- Importance- Uses of costing- Objects and advantages- Differences between Cost and Financial accounts- Classification of costs-Methods of costing-Preparation of cost sheet-Preparation of Quotations.	18	Chalk & Talk	S.Jayasakthi S.Jayasalod
Jul 2022	п	Materials Management- Economic Order Quantity(EOQ)-Stock levels- Minimum level, Maximum level -,Reorder level - Methods of pricing of materials issues First in First Out, Last in First out, Simple Average Price and Weighted Average Price Method.	15	Chalk & Talk	S.Jayasakthi S.Jayasakthi
Aug 2022	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.	19 ,	Chalk & Talk	S.Jayasakthi L. Jayasakt

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Sep 2022	IV	Accounting Overheads-Basis of charging overheads-Allocation- Apportionment - Primary Distribution,Secondary Distribution -Repeated Distribution and Simultaneous equation method – Absorption of overheads.	19	Chalk & Talk	S.Jayasakthi S.Joyasakti
Oct 2022	v	Process costing-Normal loss, abnormal loss and abnormal gain(simple problems only) – Reconciliation of cost and Financial accounts.	19	Chalk & Talk	S.Jayasakthi S.Jeyasaktu

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LESSON PLAN 2022-2023

Semester: III

Class: II B.COM (CA) A Sub. Code: 21C33 Title of the Paper: Advanced Accountancy Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Fire Insurance claims-Need for Fire Insurance – Loss of stock policy - Loss of profit policy - Application of Average clause.	18	Chalk & Talk	G.Jyothi FEL
July 2022	п	Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Accounting treatment –Special journal entries- Sub-lease.	18	Chalk & Talk	G.Jyothi FCL
Aug 2022	m	Insolvency Accounts – Meaning of Insolvent-Relevant act-procedure under insolvency act-Individual and firm – Point to note for preparation of Statement of Affairs – Preferential Creditors- Point to noted for preparation of Deficiency Account.	18	Chalk & Talk	G.Jyothi H.C.L
Sep 2022	IV	Hire purchase System accounting – Definition-importance terms-main features –installments purchase system-Distinction between hire purchase and installment system-	18	Chalk & Talk	G.Jyothi HCM

		accounting treatment in the books of hire purchase and hire vendor – model journal entries Calculation of Interest – cash price- default and repossession.			
Oct 2022	v	Contract Accounts- Meaning- Types of contract-Accounting procedure-Accounting methods of Recording Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts-format of contract account and Balance sheet.	18	Chalk & Talk	G.Jyothi SHA

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LESSON PLAN 2022-2023

Semester :III

Class: II B.COM (SF) Sub. Code: 21C42 Title of the Paper: Auditing Total Hours: 75 Hours

Month	Units	Description of the Syllabus	Hours Allotted	Teaching Mode & Method	Course Teacher Signature
Dec 2022	I	Audit- Definition -objectives of Auditing – Differences between Book keeping Accountancy Auditing- Auditing and investigation – Advantages of Audit – Qualities of an auditor- Test Check- Precautions to be taken while applying Test Check	11	Chalk & Talk	G.Jyothi FCL
Jan 2023		Classification of Auditing: Detection of Errors Detection of Frauds-Prevention of Errors and Frauds-Final Audit-Interim Audit-Special Audit-Cost Audit-Joint Audit-Propriety Audit- Systems Audit-Internal Audit-Statutory Auditing -Audit Program – Audit note – Audit file – Working papers – Audit report: Meaning, Scope, Important of Audit Report-Types of Audit Report.	17	Chalk & Talk	G.Jyothi FA
Feb 2023		Internal control – Meaning – definition- Importance – Internal check – Objects – Difference between Internal Check and Internal Audit, External Audit- Duties of an auditor in connection with internal check-Evaluative Criteria for Good Internal Check-Limitations of Internal Control-Evaluation of Internal Control	17	Chalk & Talk	G.Jyothi J.H.

Mar 2023	IV	Vouching – Meaning – Definition –Objects of Vouching- Importance – Duties of an auditor – Vouching of cash and trading transactions – Verification and Valuation of assets and liabilities.	15	Chalk & Talk	G.Jyothi FCL
Apr 2023	v	Audit of joint stock companies – Qualification, Disqualifications– Appointment – Removal – Rights – Duties of a Company Auditor- Liabilities of an auditor-Nature of liability- Civil Liability-Criminal Liability- Contractual Liability-Statutory Liability	15	Chalk & Talk	G.Jyothi FCL

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2022-2023

Semester :III

Class: II Bcom (CA)-B Sub. Code : 21SEC3P Title of the Paper: SBE - Commerce Practical Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	I	Preparation of Advertisement Copy – Collecting advertisements based onAttentionvalue,Suggestivevalue,Conviction value, Sentimental value, Educative value, Memorizing value andInstinctivevalue- Drafting acreativemodel of advertisement copy.	18	Chalk & Talk	B. kalyani B. Kalyani
July 2022	н	Knowledge of various forms used in day-to- day banking transactions – Account opening form - Cheque - Pay-in slip, Withdrawal form, Transfer form, Draft - Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt, letter of credit - ATM, Debit and Credit Cards.	18	Chalk & Talk	B. kalyani B. Kalyani
Aug 2022	ш	Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan-Filling up application form- Submitting claim forms.	18	Chalk & Talk	B. kalyani B.Kalyan
Sep 2022	IV	Preparation of Model Project Report by an Entrepreneur- General information, project description, market potential, capital costs and sources of finance, Assessment of workingcapitalrequirements ,Financial Consideration.	18	Chalk & Talk	B. kalyani B. Kalyan

Oct 2022	v	Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration –Knowledge on registration certificate and Invoice format of GST.	'18	Chalk & Talk	B. kalyani B. Kalyani
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LESSON PLAN 2022-2023

Semester: III

Class: II B.COM (CA) B Sub. Code: 21C34 Total Hours: 90 Hours Title of the Paper: Costing

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Jun 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 cost Quotations.	18	Chalk & Talk	G.Jyothi FOL
Jul 2022	Ш	Materials Management- Economic Order Quantity(EOQ)-Stock levels- Minimum level, Maximum level -,Reorder level - Methods of pricing of materials issues First in First Out, Last in First out, Simple Average Price and Weighted Average Price Method.	15	Chalk & Talk	G.Jyothi FCM
Aug 2022	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.	19	Chalk & Talk	G.Jyothi FH

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Sep 2022	IV	Accounting Overheads-Basis of charging overheads-Allocation- Apportionment - Primary Distribution,Secondary Distribution -Repeated Distribution and Simultaneous equation method – Absorption of overheads.	19	Chalk & Talk	S.Jayasakthi S. Gosakthi
Oct 2022	v	Process costing-Normal loss, abnormal loss and abnormal gain(simple problems only) – Reconciliation of cost and Financial accounts.	19	Chalk & Talk	S.Jayasakthi _ & Frankthi

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LESSON PLAN 2022-2023

Semester: III

Class: II M.COM (G) Sub. Code: 210PCEJA Title of the Paper: Entrepreneurship Development Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
June 2022	1	Entrepreneurship: Meaning, Definition, Role of Entrepreneur in the process of economic development– Entrepreneur vs. Manager – Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors- Theories: Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Chelland's Achievement Motivation Theory – Motivational factors of Entrepreneur. Entrepreneurial competencies: Competence – Meaning, Components: Knowledge, Skill, Traits and Motives – Qualities of Entrepreneurs – Types of Entrepreneurs – Functions of Entrepreneurs – Positive and Negative aspects of Entrepreneurship	18	Chalk & Talk	G.Jyothi FCH'
July 2022	п	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 Women): Product Groups and States	18	Chalk & Talk	G.Jyothi SLOW

		identified for the Programme- Financial Assistance and Grant assistance available under the Programme			
Aug 2022	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
Sep 2022	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 Iaws-startup Funding: Classification of Funding- Business Plan-Types of Investors- Successful Startups of India-Funding Series- Preparing Pitch Deck.	18	Chalk & Talk	G.Jyothi SLOL
Det 2022	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 F.H.

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