

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
2023-2024

DEPARTMENT OF COMMERCE

(UG & PG – even Semester)




E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI - 625 014.
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LESSON PLAN
2023-2024

Class: II B.COM (R)
Sub. Code: 2200UCOMSEC4P
Semester: IV
Title of the Paper: MS Office Practical
Total Hours: 30

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Starting Word - Creating documents - Entering Text - Selecting text - Deleting text - Copying, Cutting, and pasting - Saving documents - Printing a document	6	Chalk and talk	K. Padmavathy <i>K. Padmavathy</i>
Jan 2024	II	Formatting a Word document - Changing Margins - Line spacing - Font size - Enhancing text - Alignment - Inserting numbers, Bullets - Page numbers, Header and Footer.	6	Chalk and talk	K. Padmavathy <i>K. Padmavathy</i>
Feb 2024	III	- Creating Tables - Inserting and deleting rows and columns - Entering and editing text in a table - Inserting pictures, Graphics, and Word art.	6	Chalk and talk	K. Padmavathy <i>K. Padmavathy</i>
Mar 2024	IV	Starting Excel - Workbooks and worksheets - Entering data in the worksheet - worksheet editing - Cut, copy, and paste in worksheet - Inserting and deleting rows and columns - Changing width and height of rows and columns - Using auto-fill	6	Chalk and talk	K. Padmavathy <i>K. Padmavathy</i>
Apr 2024	V	PowerPoint & Microsoft Access - Creating a new presentation - Using blank presentation templates - Deleting and copying a slide - Slide numbering - Inserting pictures - Power point views - Normal - Outline - Slide - Slide show - Slide transition - Slide animation Microsoft Access - Creating a new database - Creating a new table - Creating a Primary Key - Adding, Editing, Deleting Fields and Records	6	Chalk and talk	K. Padmavathy <i>K. Padmavathy</i>


Dr. (Mrs.) Y. Pushpalatha
Principal(i/c)

Head, Assistant Professor of Commerce
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LESSON PLAN
2023-2024

Class: I B.COM (Reg)

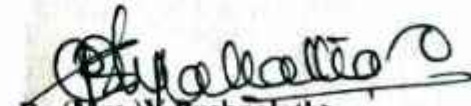
Sub. Code: 23OUCOMSECN1

Semester: I

Hours: 30 Hours

Title of the Paper: Basic Accounting

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Jun 2023	I	Unit-I Accounting: Meaning, Concepts and Conventions-Double entry system-Rules for journal-journal entries	6	Chalk & Talk	K.Padmavathy K.Padmavathy
Jul 2023	II	UnitII Subsidiary books: purchase book-sales book-purchase returns book-sales returns book.	6	Chalk & Talk	K.Padmavathy K.Padmavathy
Aug 2023	III	UnitIII Cash book: petty cash book.	6	Chalk & Talk	K.Padmavathy K.Padmavathy
Sep 2023	IV	Unit IV : Ledger, Trial balance.	6	Chalk & Talk	K.Padmavathy K.Padmavathy
Oct 2023	V	Unit V: Final Accounts of sole traders : Adjustments,(closing stock, depreciation, baddebts ,provision for doubtful debts - prepaid expenses only)	6	Chalk & Solve illustrations & exercise problems	K.Padmavathy K.Padmavathy


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Class : III B.COM (R)
Sub. Code : 21CE6A
Title of the Paper: Financial Management
Total Hours : 90 Hours

LESSON PLAN
2023-2024

Semester : VI

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2023	I	Financial Management - Meaning-Scope-Objectives-Finance Functions-Profit maximization Vs Wealth maximization- Financial decisions- Role and Responsibilities of a finance manager.	18	Chalk & Talk	K.Padmavathy
Jan., 2024	II	Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization.	18	Chalk & Talk	K.Padmavathy
Feb., 2024	III	Capital budgeting-Appraisal- Methods- Payback period-Average rate of return - Discounted methods - Net present value-Internal rate of return-Profitability index.	18	Chalk & Talk	K.Padmavathy
March 2024	IV	Working Capital - Types - Concept - Need and influencing factors - Estimation of Working capital- Receivables management.	18	Chalk & Talk	K.Padmavathy
April 2024	V	Dividend policy - Dividend policy Decisions-dividend theories- Walter's approach Gordon's model-Modigliani and Miller's approach.	18	Chalk & Talk	K.Padmavathy

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LESSON PLAN 2023-2024

Class : II B.COM (R)


Sub. Code : 21C41

Title of the Paper: Entrepreneurship Development

Total Hours : 90 Hours

Semester : IV

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2023	I	Entrepreneur – Meaning – Characteristics – Types (Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) – Cole's Classification – Functions (Risk assumption, Business decision making, Managerial and Innovative functions) – Entrepreneur Vs Manager- Motivating factors to become Entrepreneur – Role of Entrepreneurs in Economic Development – Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Coperneur- Entrepreneurial Competencies.	18	Chalk & Talk	K.Padma pr athy <i>K.Padma</i>
Jan., 2024	II	Entrepreneurship – Meaning and definition – Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) – Environment for Entrepreneurship – Entrepreneurship development programs (EDP) (objectives and Phases only)	18	Chalk & Talk	K.Padma pr athy <i>K.Padma</i>
Feb., 2024	III	Women Entrepreneurs – Concept – Types- Functions and role of Women Entrepreneurs – Women entrepreneurship in India – Factors influencing women Entrepreneurs – Problems of Women Entrepreneurs – Remedial measures – support and assistance for women entrepreneurs	18	Chalk & Talk	K.Padma pr athy <i>K.Padma</i>
March 2024	IV	Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Khadi and village industries Commission – Institutional finance to Entrepreneur – TIC – SFC – SIDBI- Commercial Banks – Incentives to small scale industries – meaning- Subsidy, Tax Concession.	18	Chalk & Talk	K.Padma pr athy <i>K.Padma</i>
April 2024	V	Project report – meaning – contents-importance – Precaution in preparing a project report – Project appraisal – Market feasibility – Technical feasibility, financial feasibility, Economic feasibility – Managerial feasibility- Social feasibility and Break- even analysis.	18	Chalk & Talk	K.Padma pr athy <i>K.Padma</i>


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LESSON PLAN
2023-2024

Class: I B.com (R)
Sub. Code: 23OUCCOM21
Title of the Paper: Financial Accounting - II
Total Hours: 75

Semester: II

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Hire Purchase and Instalment System Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15	Chalk and talk	M. Neelavathy
Jan 2024	II	Branches - Dependent Branches: Accounting Aspects - Debtor's system - Stocks and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses - InterDepartmental Transfer at Cost or Selling Price.	15	Chalk and talk	M. Neelavathy
Feb 2024	III	Partnership Accounts - Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill - Retirement of a Partner - Death of a Partner	15	Chalk and talk	M. Neelavathy
March 2024	IV	Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet - One or more Partners insolvent - All Partners insolvent - Application of Garner Vs Murray Theory - Accounting Treatment - Piecemeal Distribution - Surplus Capital Method - Maximum Loss METHOD	15	Chalk and talk	M. Neelavathy
April 2024	V	Objectives and Uses of Financial Statements for Users - Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS - IFRS Adaption vs Convergence Implementation Plan in India - Ind AS - An Introduction - Difference between Ind AS and IFRS. Books for Study:	15	Chalk and talk	M. Neelavathy

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**LESSON PLAN
2023-2024**

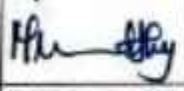


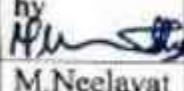

Class: I B.COM (R)

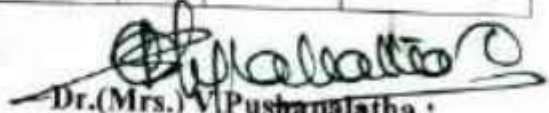
Sub. Code: 23OUCOMSECN2

Title of the Paper: Entrepreneurship Development

Semester: II

Total Hours :30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Entrepreneurship: Meaning –importance Function: Decision making function managerial functions, function of innovation	6	Chalk &Talk	M.Neelavat hy 
Jan 2024	II	Entrepreneurial qualities: types of Entrepreneurial: innovative entrepreneur, Adoptive of imitative entrepreneur, Fabian Entrepreneur, Drone Entrepreneur.	6	Chalk &Talk	M.Neelavat hy 
Feb 2024	III	Women Entrepreneur: Function – Problems – Remedial measures.	6	Chalk &Talk	M.Neelavat hy 
Mar 2023	IV	Institutional Finance to Entrepreneurs (IDBI, SIDBI, UTI, TIIIC) – incentives.	6	Chalk &Talk	M.Neelavat hy 
April 2023	V	Project meaning – Importance – Project report – Contents.	6	Chalk &Talk	M.Neelavat hy 


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**LESSON PLAN
2023-2024**

**Class: II B.COM (R)
Sub. Code: 22OUCCA42
Title of the Paper: Banking**

**Semester: IV
Total Hours :75 Hours**

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Banker and Customer - The Modern View - The Relationship between a Banker and a Customer - General Relationship - Special Relationship - Statutory Obligation to Honour Cheques - Banker's Lien - A Banker's Duty to Maintain Secrecy of Customer's Account - Right to Claim Incidental Charges - The Right to Charge Compound Interest - General precautions for opening an account - KYC Norms - Current Deposit Account (Current and Running Account) - Fixed Deposit Account - Savings Deposit Account - Recurring Deposit	15	Chalk & Talk	M. Neelavathy
Jan 2024	II	Cheque: Definition, Distinction between cheque and Bills of Exchange - Types of Negotiable Instruments - Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing - Kinds of Crossing - General Crossing - Special Crossing - Not Negotiable Crossing - A/c Payee Crossing - Double Crossing. Endorsement - Definition Significance - Kinds of Endorsement.	15	Chalk & Talk	M. Neelavathy
Feb 2024	III	Paying banker: Precautions before Honouring a Cheque - Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker - Payment in due course - Holder in due Course collecting banker: Duties - Statutory Protection - Basis of negligence.	15	Chalk & Talk	M. Neelavathy
Mar 2023	IV	Bank lending - Principles of Sound Lending - Types of Loans & Advances - Secured and Unsecured Advances - Advances against various securities - (Goods, land & building, life insurance policies, Stock exchange).	15	Chalk & Talk	M. Neelavathy
April 2023	V	Reserve Bank of India - Main Functions of RBI - Traditional Banking vs. E-banking - Electronic Delivery Channels - ATM - Evolution, Concepts and Features - Mechanism - Electronic Purse and Digital Cash - Digital SB Account - Digital Lending - Facets of E-banking - E-banking Services - Truncated Cheque and Electronic Cheque - Mobile Banking - Electronic Mobile Wallet - Inter-bank Mobile Payment Service (IMPS) - Virtual Currency - Models for E-banking - Advantages of E-banking - Constraints in E-banking - Frauds in Internet Banking - Security Measures - Real time Gross Settlement (RTGS).	15	Chalk & Talk	M. Neelavathy

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LESSON PLAN 2023-2024

Class: **III B.COM (R)**
Sub. Code: **21C61**
Title of the Paper: **Special Accounts**

Semester: **VI**
Total Hours: **90 Hours**

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Media & Methods	Course Teacher Signature of Investment
Dec 2023	I	Indian Accounting Standard Meaning - Valuation of Goodwill and shares - Goodwill Definition - Factors Determining the value of Goodwill - Methods of valuation of Goodwill - Simple Profit method - Super profit method - Annuity method of super profit - Capitalization of Super Profit - Valuation of Shares - Net assets method - yield method	18	Chalk & Talk	H. V. Srinivasan
Jan 2024	II	Accounts of Banking Companies - Preparation of Profit and Loss account and Balance Sheet as per new schedule.	18	Chalk & Talk	H. V. Srinivasan
Feb 2024	III	Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet	18	Chalk & Talk	H. V. Srinivasan
Mar 2024	IV	Double Account system - Meaning - Advantages - Final Accounts under Double account system - Replacement of an Asset	18	Chalk & Talk	H. V. Srinivasan
April 2024	V	Accounts of Holding Companies - Legal Provisions - Preparation of Consolidated Balance sheet (Simple problems only)	18	Chalk & Talk	H. V. Srinivasan


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LESSON PLAN
2023-2024

Class: II B.COM (R)

Semester :IV


Sub. Code: 22OUCOM44

Title of the Paper: Partnership Accounting

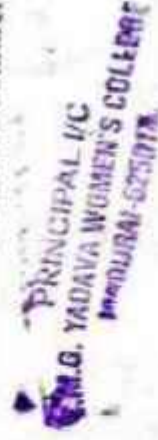
Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).	18	Chalk & Talk	M.Sriramajayam M.S.W.H
Jan 2024	II	Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account – Treatment of Goodwill – Adjustment of capital in proportion to profit sharing ratio – Balance sheet of the new firm.	18	Chalk & Talk	M.Sriramajayam M.S.W.H
Feb 2024	III	Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill – Gaining ratio – settlement of amount due to the retiring partner – Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account – Joint Life Policy – Amalgamation of Firms (simple problems only).	18	Chalk & Talk	M.Sriramajayam M.S.W.H

Mar 2024	IV	Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution - Entries on dissolution - Insolvency of a partner - Garner Versus Murray rule - Fixed and Fluctuating capital - Insolvency of all Partners	18	Chalk & Talk	M. Sriramajayam M.S.S.S
Apr 2024	V	Piece-Meal Distribution; Proportionate capital method and Maximum loss method - Sale of Firm to a Company - Purchase consideration - Accounting treatment in the books of the Firm.	18	Chalk & Talk	M. Sriramajayam M.S.S.S


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LESSON PLAN
2023-2024

Class: II B.COM (R)
Sub. Code: 2201 COM42
Title of the Paper: Auditing
Total Hours: 78 Hours

Semester :IV

Month	Units	Description of the Syllabus	Hours Allotted	Teaching Mode & Method	Course Teacher Signature
Dec 2023	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	M. Sriramajayam M. S. S. S.
Jan 2024	II	Classification of Auditing Detection of Errors Detection of Frauds Prevention of Errors and Frauds-Final Audit-Interim Audit-Special Audit-Cost Audit-Joint Audit-Prospectus Audit-Systems Audit-Internal Audit-Statutory Auditing Audit Program Audit note Audit file Working papers Audit report Meaning, Scope, Importance of Audit Report-Types of Audit Report	17	Chalk& Talk	M. Sriramajayam M. S. S. S.
Feb 2024	III	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	M. Sriramajayam M. S. S. S.
Mar 2024	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	M. Sriramajayam M. S. S. S.
Apr 2024	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	M. Sriramajayam M. S. S. S.

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LESSON PLAN

2023-2024

Class : I B.COM(R)

Sub Code: 23OU COM22

Title of the Paper: BUSINESS LAW

Total Hours: 90 Hours

Semester: II

Month	Unit	Contents	Hours allocated	Mode of Teaching	Course Teacher Signature
Dec 2023	I	Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract.	18	Chalk & Talk	M.Sriramajayam M.S. 20/23
Jan 2024	II	Performance Contract - Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.	18	Chalk & Talk	M.Sriramajayam M.S. 20/23
Feb 2024	III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	18	Chalk & Talk	M.Sriramajayam M.S. 20/23
Mar 2024	IV	Bailment and Pledge Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	18	Chalk & Talk	M.Sriramajayam M.S. 20/23
Apr 2024	V	Sale of Goods Act 1930: Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	18	Chalk & Talk	M.Sriramajayam M.S. 20/23

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LESSON PLAN
2023-2024

Class : III B.com (R)
Sub. Code : 17SEC62

Semester: VI

Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills
Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Quantitative Aptitude: problems of numbers and age – Ratio and proportions – Profit & Loss - Partnership – Chain Rule – stock and Shares – Odd man out in Number series (wrong numbers and missing numbers) – Simple and compound interest.	6	Chalk & Talk	M.Sriramajayam M.S. Sathy
Jan 2024	II	Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) – Verbal series completion (Letter series, Number series) – Verbal classification (odd man out in word series)	6	Chalk & Talk	M.Sriramajayam M.S. Sathy
Feb 2024	III	Non Verbal reasoning: Series completion (Multi Relational series) – Non verbal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) – Figure completion – Spotting hidden figures – Spotting similar pattern.	6	Chalk & Talk	M.Sriramajayam M.S. Sathy
Mar 2024	IV	Analytical reasoning : Direction– Blood Relationship – Symmetrical relationship – Arranging letter and numbers – Coding and Decoding – Logical Diagrams	6	Chalk & Talk	M.Sriramajayam M.S. Sathy
Apr 2024	V	Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing – related General Abbreviations and terminology.	6	Chalk & Talk	M.Sriramajayam M.S. Sathy

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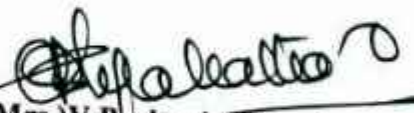
**LESSON PLAN
2023-2024**

Class : II M.Com(CA)
Sub.Code: 22OPCCADSE4B
Title of the Paper: Software Project Management
Total Hours : 75 Hours

Semester : IV

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	UNIT-I: Introduction to Software Project Management: What is a project? - Plans, methods and methodologies - Stakeholders - Setting objectives - What is management - Management control. Project Evaluation and Programme Management: Project Portfolio Management, Evaluation of Individual Projects, Cost-benefit Evaluation Techniques, and Risk Evaluation.	15	Chalk & Talk	S.Chitradevi <i>S.Chitradevi</i>
Jan 2024	II	Unit-II: Selection of an Appropriate Project approach: Introduction-Choosing Methodologies and Technologies, Choice of process models, The Waterfall Model, The Spiral Model, Software Prototyping-Incremental delivery - Agile methods - Extreme Programming.	15	Chalk & Talk	S.Chitradevi <i>S.Chitradevi</i>
Feb 2024	III	UNIT-III Software Effort Estimation: Introduction - Problems with over and under estimations, Basis of software Estimation, Software Effort Estimation Techniques, Expert Judgment, Estimating by analogy. Activity Planning: Project Schedules, Projects and Activities, Sequencing and Scheduling Activities, Networks Planning Models, Formulating a network model.	15	Chalk & Talk	S.Chitradevi <i>S.Chitradevi</i>
Mar 2024	IV	UNIT-IV: Risk Management: Introduction, Risk, Categories of Risk, Risk Identification, Risk Assessment, Risk Planning, Risk Management. Resource Allocation: Scheduling	15	Chalk & Talk	S.Chitradevi <i>S.Chitradevi</i>

		resources, Creating Critical Paths, Cost Schedules.			
Apr 2024	V	UNIT-V: Monitoring and Control: Creating Framework, Cost Monitoring, Prioritizing Monitoring. Software Quality: The importance of Software Quality-Defining Software Quality, ISO9126, Product and Process Metrics, Quality Management Systems, Process Capability Models, Testing, Quality plans.	15	Chalk & Talk	S.Chitradevi <i>s.chitradevi</i>


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LESSON PLAN 2023-2024

Semester : IV

Class : II B.Com(CA) 'C'
Sub.Code : 22OUCCASE4P
Title of the Paper: Desktop Publishing Lab
Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Photoshop : The Photoshop screen, Using the Toolbox - Document and Scratch sizes- Image editing-Creating Digital Images & Backgrounds Converting color to B/WandB/Wtocolor.	6	Practical	S.Chitra Devi <i>S. Chitra Devi</i>
Jan 2024	II	Unit-II: Photoshop-Opening and saving files-channels and Mask-Filter and Automated options - Color Correction Techniques- Animations.	6	Practical	S.Chitra Devi <i>S. Chitra Devi</i>
Feb 2024	III	Page Maker: Page Layout Basics - Understanding tools & workspace.	6	Practical	S.Chitra Devi <i>S. Chitra Devi</i>
Mar 2024	IV	Page Maker - creating Labels, Pamphlets, Billbooks, Viz cards, Greeting card-Advertisement- Working with page column- Indent.	6	Practical	S.Chitra Devi <i>S. Chitra Devi</i>
Apr 2024	V	CorelDraw : Understanding tools & Workspace - Drawing shapes & Graphics-Logos & Artistic Text- Multicolor Design- Web Graphics.	6	Practical	S.Chitra Devi <i>S. Chitra Devi</i>

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**LESSON PLAN
2023-2024**

Class : I M.COM(CA) 'C'
Sub.Code : 230PCCASEC21
Title of the Paper : Internet & Its Applications
Total Hours : 30 Hours

Semester : II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Internet: An Introduction- Types of Internet Connections: Mobile - WIFI Hotspot-Dial Up-Broad band-DSL - Cable Satellite-ISDN.	6	Chalk & Talk	S.Chitra Devi <i>s.chitra</i>
Jan 2024	II	Internet/Web Browsing: Introduction- What is a browser? - Types of Browser: Google Chrome - Mozilla Firefox -Opera.	6	Chalk & Talk	S.Chitra Devi <i>s.chitra</i>
Feb 2024	III	Internet Addressing: What is Internet Addressing? - IP Address-Domain Name - Uniform Resource Locator.	6	Chalk & Talk	S.Chitra Devi <i>s.chitra</i>
Mar 2024	IV	Internet Protocols: Transmission Control Protocol - Internet Protocol- File Transfer Protocol - Hyper Text Transfer Protocol	6	Chalk & Talk	S.Chitra Devi <i>s.chitra</i>
Apr 2024	V	E-Mail: Introduction-E-mail Messages - Finding E-mail Address Advantages and Disadvantages - E-mail Security.	6	Chalk & Talk	S.Chitra Devi <i>s.chitra</i>


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LESSON PLAN
2023-2024

Class : II B.Com (CA) 'A'

Semester: IV

Sub.Code : 22OUCCASE4P

Title of the Paper: Desktop Publishing Lab

Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Photoshop: The Photoshop screen, Using the Toolbox - Document and Scratch sizes-Image editing-Creating Digital Images& Backgrounds Converting color to B/W and B/W to color.	4	Practical	S Niveethitha
Jan 2024	II	Unit-II: Photoshop-Opening and saving files-channels and Mask-Filter and Automated options - Color Correction Techniques-Animations.	6	Practical	S Niveethitha
Feb 2024	III	Page Maker: Page Layout Basics - Understanding tools & workspace.	6	Practical	S Niveethitha
Mar 2024	IV	Page Maker - creating Labels, Pamphlets, Bill books, Viz cards, Greeting card-Advertisement-Working with page column-Indent	6	Practical	S Niveethitha
Apr 2024	V	Corel Draw: Understanding tools & Workspace - Drawing shapes & Graphics-Logos & Artistic Text-Multicolor Design-Web Graphics.	8	Practical	S Niveethitha

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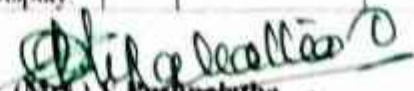
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LESSON PLAN
2023-2024

Semester: VI

Class : III B.Com (CA) 'B'
Sub.Code : 21DE6A
Title of the Paper: Java
Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allotted	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Fundamentals of OOP: Basic Concepts of OOP - Benefits & Applications of OOP Overview of Java language: Simple Java Program - More on Java - Java Program structure - Java Tokens - Java Statements - Implementing a Java Program - Java Virtual Machine - Command Line Arguments.	15	Chalk & Talk	S.Niveethitha <i>[Signature]</i>
Jan 2024	II	Constants, Variables and Data types: Constants - Variables - Data Types - Declaration of Variables - Giving Values to Variables - Scope of Variables - Symbolic Constants - Type Casting - Getting Values to Variables - Arithmetic, Related, Logical, Assignment, Increment & Decrement Operator. Decision Making and Branching: Simple If statement - If... Else statement - Nesting of If... Else statement - Else If Ladder - Switch Statement.	14	Chalk & Talk	S.Niveethitha <i>[Signature]</i>
Feb 2024	III	Decision Making and Looping: While Statement - Do Statement - For Statement - Jumps in Loop - Labeled Loops. Classes, Objects and Methods: Defining a Class- Fields Declaration - Methods Declaration - Creating Objects - Accessing Class Members - Constructors - Method Overloading - Static Members - Nesting of Methods - Inheritance Extending a Class - Overriding Methods - Final Variables and Methods - Final Classes - Finalize Methods.	16	Chalk & Talk	S.Niveethitha <i>[Signature]</i>
Mar 2024	IV	Array, Strings and Vectors: One Dimensional - Creating an Array - Two Dimensional Arrays - Strings - Vectors- Enumerated Types. Interfaces: Defining Interfaces - Extending Interfaces - Implementing Interfaces - Accessing Interface Variables	16	Chalk & Talk	S.Niveethitha <i>[Signature]</i>
Apr 2024	V	Packages - Java API Packages - Using System Packages - Naming Conventions - Creating Packages - Accessing a Package - Using a Package - Adding a Class to a Package. Applet Programming: How Applets differ from Applications. Preparing to write Applets - Building Applet Code - Applet Life Cycle - Creating an Executable Applet - Designing a Web Page - Applet Tag - Adding Applet to Html File - Running the Applet - Passing Parameters to Applet - Aligning the Display.	14	Chalk & Talk	S.Niveethitha <i>[Signature]</i>


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LESSON PLAN
2023-2024

Class : I M.Com (CA) 'A'
Sub.Code : 23OPCCADSE21

Semester : II

Title of the Paper : Data Mining and Data Interpretation
Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Data Warehouse Definition - history of data warehouse - features of data warehouses - characteristics of data warehouse - goals of data warehousing- principles of data warehousing - need for data warehouse - benefits of data warehouse - need for separate data warehouse - difference between database and data warehouse - applications of data warehouses - components of data warehouse- data staging component.	14	Chalk & Talk	A. Josephine M. Sharmila devi
Jan 2024	II	Data Warehouse Architecture Data warehouse architecture - properties of data warehouse architectures - types of data warehouse architectures- three-tier data warehouse architecture - ETL (extract, transform, and load) process - selecting an ELT tool- Difference between ETL and ELT types of data warehouses - data warehouse modelling - data modelling life cycle - types of data warehouse models- data warehouse design - data warehouse implementation- implementation guidelines - meta data - necessary of metadata in data warehouses - types of metadata- metadata repository - benefits of metadata repository.	13	Chalk & Talk	A. Josephine M. Sharmila devi
Feb 2024	III	Data Mart Data Mart- Reasons for creating a data mart- Types of Data Marts- Steps in Implementing a Data Mart- Difference between Data Warehouse and Data Mart. - Dimensional Modeling- Objectives of Dimensional Modeling- Advantages of Dimensional Modeling - Elements of Dimensional Modeling - Dimension Table- Multidimensional Data Model- Data Cube.	16	Chalk & Talk	A. Josephine M. Sharmila devi
Mar 2024	IV	Data Mining Definition - History of Data Mining- Features of Data Mining - Types of Data Mining - Data Mining Vs Data Warehousing- Advantages and Disadvantages of Data Mining - Data Mining Applications - Challenges of Implementation in Data mining - Steps involved in Data Mining - Classification of Data Mining Systems.	17	Chalk & Talk	A. Josephine M. Sharmila devi
Apr 2024	V	Data Mining Tools & Techniques Data Mining Implementation Process - Data Mining Architecture - Clustering in Data Mining - Different types of Clustering - Text Data Mining - Bitcoin Data Mining - Data Mining Vs Big Data - Data Mining Models - Trends in Data Mining.	15	Chalk & Talk	A. Josephine M. Sharmila devi

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LESSON PLAN
2023-2024

Class : I B.Com (CA) 'C'
Sub.Code : 23OUCCAGECA2
Title of the Paper : Programming in C++
Total Hours : 60 Hours

Semester : II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Object Oriented Programming Concepts: Complexity in software - The need for object-orientation - Abstraction - Encapsulation - Modularity - Hierarchy. Basic Elements of C++: Classes - Objects - Data members and member functions - private and public access specifiers - Static members - Constructors - Singleton class - Destructors	15	Chalk & Talk	M.Sharmila devi
Jan 2024	II	Friend Functions and Friend Classes - Array of objects - Pointer to objects - this pointer - References - Dynamic memory allocation - Namespaces. Function Overloading: Overloading a function - Default arguments - Overloading Constructors. Operator Overloading: Overloading an operator as a member function - Overloading an operator as a friend function	15	Chalk & Talk	M.Sharmila devi
Feb 2024	III	Overloading the operators [], (), -> and comma operators - Conversion Functions. Inheritance: Types of inheritance - protected access specifier - Virtual Base Class - Base class and derived class constructors. Run-time Polymorphism: Virtual Functions	10	Chalk & Talk	M.Sharmila devi
Mar 2024	IV	Function overriding - Pure virtual function - Abstract base class. Templates: Function templates - Overloading a function template - Class templates.	10	Chalk & Talk	M.Sharmila devi
Apr 2024	V	Exception Handling: Exceptions - try, catch, throw - Rethrowing an exception - Restricting exceptions - Handling exceptions in derived classes - terminate(), abort(), unexpected(), set_terminate(). I/O Streams: Formatted I/O with ios class functions - Manipulators - Creating own manipulator - Overloading << and >> operators.	10	Chalk & Talk	M.Sharmila devi

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LESSON PLAN
2023-2024

Class : I B.Com (CA) 'C'
Sub.Code : 23OUCCAGECA2P
Title of the Paper : Programming in C++ Lab
Total Hours : 60 Hours

Semester : II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	1. Students Name List Using Class 2. Employee Details Using Member Function 3. Employee Details Using Constructor	15	Chalk & Talk	M.Sharmila devi
Jan 2024	II	4. Calculating Volume Using Function Overloading 5. Complex Number Using Operator Overloading 6. Area Value Calculating using Overloading Constructor	15	Chalk & Talk	M.Sharmila devi
Feb 2024	III	7. Hours Display Using Conversion Method 8. Students Details Using Inheritance 9. Virtual Base Class	10	Chalk & Talk	M.Sharmila devi
Mar 2024	IV	10. Employee Details Using Pure Virtual Function 11. Maximum Number Checking Using Function Template 12. Swapping Two Numbers Using Class Template	10	Chalk & Talk	M.Sharmila devi
Apr 2024	V	13. Exception Handing 14. Formatted I/O Function 15. Manipulation	10	Chalk & Talk	M.Sharmila devi

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LESSON PLAN
2023-2024

Class : I B.Com (CA) 'C'
Sub.Code : 23OUCCASEC3
Title of the Paper : Data Structure
Total Hours : 60 Hours

Semester : II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction and Overview: Definitions – Concept of Data Structures – Overview of Data Structures – Implementation of Data Structures.	15	Chalk & Talk	M.Sharmila devi <i>[Signature]</i>
Jan 2024	II	Stack: Introduction – Definition - Stack Implementation - Operations of Stack - Applications of Stack.	15	Chalk & Talk	M.Sharmila devi <i>[Signature]</i>
Feb 2024	III	Queue: Introduction – Definition - Queue Implementation - Operations of Queue - Applications of queue.	10	Chalk & Talk	M.Sharmila devi <i>[Signature]</i>
Mar 2024	IV	Linked Lists: Introduction, Representation and Operations of Linked Lists, Singly Linked List, Doubly Linked List.	10	Chalk & Talk	M.Sharmila devi <i>[Signature]</i>
Apr 2024	V	Trees: Basic Terminologies – Representation of Binary Tree: Linear Representation – Linked Representation.	10	Chalk & Talk	M.Sharmila devi <i>[Signature]</i>

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LESSON PLAN
2023-2024

Class : I M.Com (CA)
Sub.Code: 23OPCCADSE2D
Title of the Paper: Management Information System
Total Hours : 75 Hours

Semester: II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Information System Introduction to information system - Management - Structure and Activities - Information needs and sources - Types of management decisions and information need - System classification - Elements of system, input, output, process and feedback.	15	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Jan 2024	II	Types of Management Information Systems Transaction Processing Information System - Information system for managers - Intelligence information system - Decision support system - Executive information systems.	14	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Feb 2024	III	Functional Management Information Systems Functional Management Information System: Production Information system - Marketing Information Systems - Accounting Information System - Financial Information System - Human Resource Information System.	16	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Mar 2024	IV	System design and Database System Analysis and Design: The work of a system analyst - SDLC- System design - Requirement analysis - Data flow diagram - Relationship diagram - Design - Implementation - Evaluation and maintenance of MIS - Database System: Overview of Database - Components - Advantages and disadvantages of database.	16	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Apr 2024	V	Enterprise Resource Planning Enterprise Resource Planning (ERP) System - Benefits of the ERP - How ERP is different from conventional packages - Need for ERP - ERP components - Selection of ERP Package- ERP implementation - Customer Relationship management - Organization & Types - Decision Making - Data & information - Characteristics & Classification of information - Cost & value of information - Various channels of information and MIS	14	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>


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LESSON PLAN
2023-2024

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

Semester: IV

Sub.Code : 22OUCCASE4P

Title of the Paper: Desktop Publishing Lab

Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Photoshop: The Photoshop screen, Using the Toolbox - Document and Scratch sizes-Image editing-Creating Digital Images & Backgrounds Converting color to B/W and B/W to color.	4	Practical	A.Kavitha <i>A. Kavitha</i>
Jan 2024	II	Unit-II: Photoshop-Opening and saving files-channels and Mask-Filter and Automated options - Color Correction Techniques-Animations.	6	Practical	A.Kavitha <i>A. Kavitha</i>
Feb 2024	III	Page Maker: Page Layout Basics - Understanding tools & workspace.	6	Practical	A.Kavitha <i>A. Kavitha</i>
Mar 2024	IV	Page Maker - creating Labels, Pamphlets, Bill books, Viz cards, Greeting card-Advertisement-Working with page column-indent.	6	Practical	A.Kavitha <i>A. Kavitha</i>
Apr 2024	V	Corel Draw: Understanding tools & Workspace - Drawing shapes & Graphics-Logos & Artistic Text-Multicolor Design-Web Graphics.	8	Practical	A.Kavitha <i>A. Kavitha</i>

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2023-2024****Class : III B.Com (CA) 'A'**
Sub.Code : 21DE6A
Title of the Paper: Java
Total Hours : 75 Hours**Semester: VI**

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Fundamentals of OOP: Basic Concepts of OOP - Benefits & Applications of OOP. Overview of Java language: Simple Java Program - More on Java - Java Program structure - Java Tokens - Java Statements - Implementing a Java Program - Java Virtual Machine - Command Line Arguments.	15	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Jan 2024	II	Constants, Variables and Data types: Constants - Variables - Data Types - Declaration of Variables - Giving Values to Variables - Scope of Variables - Symbolic Constants - Type Casting - Getting Values to Variables - Arithmetic, Related, Logical, Assignment, Increment & Decrement Operator. Decision Making and Branching: Simple If statement - If...Else statement - Nesting of If... Else statement - Else If Ladder - Switch Statement.	14	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Feb 2024	III	Decision Making and Looping: While Statement - Do Statement - For Statement - Jumps in Loop - Labeled Loops. Classes, Objects and Methods: Defining a Class- Fields Declaration - Methods Declaration - Creating Objects - Accessing Class Members - Constructors - Method Overloading - Static Members - Nesting of Methods - Inheritance Extending a Class - Overriding Methods - Final Variables and Methods - Final Classes - Finalize Methods.	16	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Mar 2024	IV	Array, Strings and Vectors: One Dimensional - Creating an Array - Two Dimensional Arrays - Strings - Vectors - Enumerated Types. Interfaces: Defining Interfaces - Extending Interfaces - Implementing Interfaces - Accessing Interface Variables.	16	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>
Apr 2024	V	Packages : Java API Packages - Using System Packages - Naming Conventions - Creating Packages - Accessing a Package - Using a Package - Adding a Class to a Package. Applet Programming: How Applets differ from Applications - Preparing to write Applets - Building Applet Code - Applet Life Cycle - Creating an Executable Applet - Designing a Web Page - Applet Tag - Adding Applet to Html File - Running the Applet - Passing Parameters to Applet - Aligning the Display.	14	Chalk & Talk	A.Kavitha <i>A. Kavitha</i>

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LESSON PLAN
2023-2024

Class: III BCOM (SF)

Sub. Code: 21C61

Semester: VI

Title of the Paper: Special Accounts

Total Hours: 90Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Indian Accounting Standard - Meaning - Valuation of Goodwill and shares - Goodwill - Definition - Factors Determining the value of Goodwill - Methods of valuation of Goodwill - Simple Profit method- Super profit method - Annuity method of super profit - Capitalization of Super Profit - Valuation of Shares - Net assets method - yield method.	18	Chalk &Talk	T. Karthiyayini <i>T. Karthiyayini</i>
Jan 2024	II	Accounts of Banking Companies - Preparation of Profit and Loss account and Balance Sheet as per new schedule.	18	Chalk &Talk	T. Karthiyayini <i>T. Karthiyayini</i>
Feb 2024	III	Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet.	18	Chalk &Talk	T. Karthiyayini <i>T. Karthiyayini</i>
March 2024	IV	Double Account system - Meaning - Advantages - Final Accounts under Double account system - Replacement of an Asset.	18	Chalk &Talk	T. Karthiyayini <i>T. Karthiyayini</i>
April 2024	V	Accounts of Holding Companies - Legal Provisions - Preparation of Consolidated Balance sheet (Simple problems only).	18	Chalk &Talk	T. Karthiyayini <i>T. Karthiyayini</i>

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LESSON PLAN
2023-2024

Class : II Bcom CA- A

Semester : IV

Sub. Code : 21D4P

Title of the Paper: TALLY LAB

Total Hours : Hours 75

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction to Tally- Tally screen components - Maintaining Company data - Groups-Ledgers-Accounting Vouchers - Preparation of Trial Balance - Profit & Loss Account-Balance Sheet.	14	Lab practical & Talk	T. karthiyayini <i>T. Ine</i>
Jan 2024	II	Maintaining Inventory details- Stock category-Stock group & Stock item- inventory vouchers-stock summary report.	14	Lab practical & Talk	T. karthiyayini <i>T. Ine</i>
Feb 2024	III	Order processing-Purchase order-Sales Order-Receipt Note-Delivery Note- Rejection In-Rejection Out.	15	Lab practical & Talk	T. karthiyayini <i>T. Ine</i>
Mar 2024	IV	Billwise details-cost centre.	15	Lab practical & Talk	T. karthiyayini <i>T. Ine</i>
Apr 20 24	V	GST-Payroll accounting.	17	Lab practical & Talk	T. karthiyayini <i>T. Ine</i>

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LESSON PLAN
2023-2024

Class : II M.COM

Semester : II

Sub. Code : 22OPCCA44

Title of the Paper: Entrepreneurship Development

Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Entrepreneurship: Meaning, Definition, – Role of Entrepreneur in the process of economic development–Entrepreneur vs. Manager – Factors affecting Entrepreneurship growth: Economic, Social, Cultural, Personality, Psychological and Sociological factors- Theories: Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Chelland's Achievement Motivation Theory – Motivational factors of Entrepreneur. Entrepreneurial competencies: Competence – Meaning, Components: Knowledge, Skill, Traits and Motives – Qualities of Entrepreneurs – Types of Entrepreneurs – Functions of Entrepreneurs – Positive and Negative aspects of Entrepreneurship	18	Chalk & Talk	T. Karthiyayini <i>T. Karthiyayini</i>
Jan 2024	II	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 identified for the Programme– Financial Assistance and Grant assistance available under the Programme.	18	Chalk & Talk	T. Karthiyayini <i>T. Karthiyayini</i>
		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			

Feb 2024	III	Assistance Concession and Subsidies - Seed Capital - Interest free loans - Concessional Financial Assistance by IFC, IDBI, ICICI, THC and Commercial Banks-MSME: Business Idea-PPR/Preparation of Preliminary Project Report- Preparation of Detailed Project Report-Apply for Registration-Government Clearances.	18	Chalk &Talk	T. Karthiyayini <i>T. Ine</i>
March 2024	IV	Startups: Introduction-Types of Startups- Registering a Startup-Legal for Startups- Employee Laws for Startups- Stages and Evolution-Role of startups in Economy- Building sustainable Startups-Innovation types of Innovation- Generation of Ideas-Ideas Evaluation-Problem Identification- Problem Solving-Patent Policies and laws-startup Funding: Classification of Funding- Business Plan-Types of Investors-Successful Startups of India-Funding Series-Preparing Pitch Deck.	18	Chalk &Talk	T. Karthiyayini <i>T. Ine</i>
April 2024	V	Project Report: Components of Project Report -Contents of Project Report-Project Appraisal -Technical Marketing, Economic, Financial Analysis - Profitability Analysis-Break Even Analysis - Implementation of Enterprise Building time	18	Chalk &Talk	T. Karthiyayini <i>T. Ine</i>

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LESSON PLAN
2022-2024

Class : I R Com (CA) X
Sub Code : 24000060002
Title of the Paper : Programming in C++ Lab
Total Hours : 40 Hours

Semester : II

Week	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
1st	I	1. Students Name List Using Class 2. Employee Details Using Member Function 3. Employee Details Using Constructor	15	Practical	A Josephine
2nd	II	4. Calculating Volume Using Function Overloading 5. Complex Number Using Operator Overloading 6. Area Value Calculating using Overloading Constructor	15	Practical	A Josephine
3rd	III	7. Hours Display Using Conversion Method 8. Students Details Using Inheritance 9. Virtual Base Class	10	Practical	A Josephine
4th	IV	10. Employee Details Using Pure Virtual Function 11. Maximum Number Checking Using Function Template 12. Swapping Two Numbers Using Class Template	10	Practical	A Josephine
5th	V	13. Exception Handling 14. Formatted I/O Function 15. Manipulation	10	Practical	A Josephine


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LESSON PLAN
2023-2024

Class : I B.Com (CA) 'C'
Sub.Code : 23OUCCASEC3
Title of the Paper : Data Structure
Total Hours : 60 Hours

Semester : II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction and Overview: Definitions - Concept of Data Structures - Overview of Data Structures - Implementation of Data Structures.	15	Chalk & Talk	A. Josephine
Jan 2024	II	Stack: Introduction - Definition - Stack Implementation - Operations of Stack - Applications of Stack.	15	Chalk & Talk	A. Josephine
Feb 2024	III	Queue: Introduction - Definition - Queue Implementation - Operations of Queue - Applications of queue.	10	Chalk & Talk	A. Josephine
Mar 2024	IV	Linked Lists: Introduction, Representation and Operations of Linked Lists, Singly Linked List, Doubly Linked List.	10	Chalk & Talk	A. Josephine
Apr 2024	V	Trees: Basic Terminologies - Representation of Binary Tree: Linear Representation - Linked Representation.	10	Chalk & Talk	A. Josephine

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LESSON PLAN
2023-2024

Class : III B.Com (CA) 'C'
Sub.Code : 21DE6A
Title of the Paper: Java Programming
Total Hours : 75 Hours

Semester : VI

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Fundamentals of OOP: Object-Oriented Paradigm - Basic Concepts of OOP - Benefits & Applications of OOP. Overview of Java language: Simple Java Program - More on Java - Java Program structure - Java Tokens - Java Statements - Implementing a Java Program - Java Virtual Machine - Command Line Arguments	15	Chalk & Talk	A. Josephine
Jan 2024	II	Constants, Variables and Data types: Constants - Variables - Data Types - Declaration of Variables - Giving Values to Variables - Scope of Variables - Symbolic Constants- Type Casting - Getting Values to Variables. Decision Making and Branching: Simple If statement - If... Else statement - Nesting of If... Else statement - Else If Ladder - Switch Statement	14	Chalk & Talk	A. Josephine
Feb 2024	III	Decision Making and Looping: While Statement - Do Statement - For Statement - Jumps in Loop - Labeled Loops. Classes, Objects and Methods: Defining a Class- Fields Declaration - Methods Declaration - Creating Objects - Accessing Class Members - Constructors - Method Overloading - Static Members - Nesting of Methods - Inheritance Extending a Class - Overriding Methods - Final Variables and Methods - Final Classes - Finalizer Methods.	16	Chalk & Talk	A. Josephine
Mar 2024	IV	Array, Strings and Vectors: One Dimensional - Creating an Array - Two Dimensional Arrays - Strings - Vectors. Interfaces: Defining Interfaces - Extending Interfaces - Implementing Interfaces - Accessing Interface Variables	17	Chalk & Talk	A. Josephine
Apr 2024	V	Packages : Java API Packages - Using System Packages - Naming Conventions - Creating Packages - Accessing a Package - Using a Package - Adding a Class to a Package. Applet Programming: How Applets differ from Applications - Preparing to write Applets - Building Applet Code - Applet Life Cycle - Creating an Executable Applet - Designing a Web Page - Applet Tag - Adding Applet to Html File - Running the Applet - Passing Parameters to Applet.	15	Chalk & Talk	A. Josephine

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**LESSON PLAN
2023-2024**

Class: III B.COM (CA) B

Sub. Code: 21C61

Title of the Paper: Special Accounts

Semester: VI

Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Indian Accounting Standard - Meaning - Valuation of Goodwill and shares - Goodwill - Definition - Factors Determining the value of Goodwill - Methods of valuation of Goodwill - Simple Profit method- Super profit method - Annuity method of super profit - Capitalization of Super Profit - Valuation of Shares - Net assets method - yield method.	18	Chalk & Talk	A. Nazima A. Nazima
Jan 2024	II	Accounts of Banking Companies - Preparation of Profit and Loss account and Balance Sheet as per new schedule.	18	Chalk & Talk	A. Nazima A. Nazima
Feb 2024	III	Accounts of Insurance Companies - Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet	18	Chalk & Talk	A. Nazima A. Nazima
Mar 2024	IV	Double Account system - Meaning - Advantages - Final Accounts under Double account system - Replacement of an Asset.	18	Chalk & Talk	A. Nazima A. Nazima
April 2024	V	Accounts of Holding Companies - Legal Provisions - Preparation of Consolidated Balance sheet (Simple problems only).	18	Chalk & Talk	A. Nazima A. Nazima


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**LESSON PLAN
2023-2024**

Class: II B.COM (CA) B

Sub. Code: 21SEC41

Title of the Paper: Financial Markets and Services

Semester: IV

Total Hours :30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Financial System - Meaning - Functions - Financial concepts.	6	Chalk & Talk	A. Nazima A. Naz
Jan 2024	II	New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue.	6	Chalk & Talk	A. Nazima A. Naz
Feb 2024	III	Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange.	6	Chalk & Talk	A. Nazima A. Naz
Mar 2024	IV	Merchant banking- Functions - Services of merchant banks - Qualities required of merchant bankers	6	Chalk & Talk	A. Nazima A. Naz
April 2024	V	Mutual fund- Types - Classification - Importance - Organization & operation of the fund.	6	Chalk & Talk	A. Nazima A. Naz



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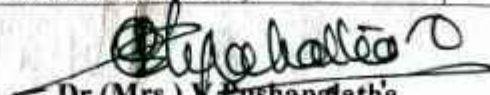
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LESSON PLAN
2023-202

Class: II B.COM (CA) B
Sub. Code: 22OUCCA42
Title of the Paper: Banking

Semester: IV
Total Hours :75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Banker and Customer - The Modern View - The Relationship between a Banker and a Customer - General Relationship - Special Relationship - Statutory Obligation to Honour Cheques - Banker's Lien - A Banker's Duty to Maintain Secrecy of Customer's Account - Right to Claim Incidental Charges - The Right to Charge Compound Interest - General precautions for opening an account - KYC Norms - Current Deposit Account (Current and Running Account) - Fixed Deposit Account - Savings Deposit Account - Recurring Deposit	15	Chalk & Talk	A. Nazima A. Naz
Jan 2024	II	Cheque: Definition, Distinction between cheque and Bills of Exchange - Types of Negotiable Instruments - Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing - Kinds of Crossing - General Crossing - Special Crossing - Not Negotiable Crossing - A/c Payee Crossing - Double Crossing. Endorsement - Definition Significance - Kinds of Endorsement.	15	Chalk & Talk	A. Nazima A. Naz
Feb 2024	III	Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonour of cheque - Statutory Protection to a Paying Banker- Payment in due course- Holder in due Course collecting banker: Duties - Statutory Protection - Basis of negligence.	15	Chalk & Talk	A. Nazima A. Naz
Mar 2023	IV	Bank lending-Principles of Sound Lending-Types of Loans & Advances- Secured and Unsecured Advances - Advances against various securities- (Goods, land & building, life insurance policies, Stock exchange).	15	Chalk & Talk	A. Nazima A. Naz
April 2023	V	Reserve Bank of India - Main Functions of RBI - Traditional Banking vs. E-banking - Electronic Delivery Channels - ATM - Evolution, Concepts and Features - Mechanism - Electronic Purse and Digital Cash - Digital SB Account - Digital Lending - Facets of E-banking - E-banking Services - Truncated Cheque and Electronic Cheque - Mobile Banking - Electronic Mobile Wallet - Inter-bank Mobile Payment Service (IMPS) - Virtual Currency - Models for E-banking - Advantages of E-banking - Constraints in E-banking - Frauds in Internet Banking - Security Measures - Real time Gross Settlement (RTGS).	15	Chalk & Talk	A. Nazima A. Naz


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**LESSON PLAN
2023-2024**

Class: 1M.COM & M.COM (CA)
Sub. Code: 23OPCOM21 /23OPCCA21
Title of the Paper: Strategic Cost Management

Semester: II
Total Hours :90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction to Strategic Cost Management Introduction to Strategic Cost Management (SCM) - Need for SCM - Differences between SCM and Traditional Cost Management - Value Chain Analysis: Meaning and steps - Quality Cost Management: Meaning of Quality and Quality Management - Cost of Quality - Indian Cost Accounting Standard 21 on Quality Control - Introduction to Lean System - Benefits of Lean System - Just in Time (JIT) - Kaizen Costing	18	Chalk & Talk	A. Vasina A. Vasina
Jan 2024	II	Cost Control and Reduction Cost Management Techniques - Cost Control: Meaning and Prerequisites - Cost Reduction: Meaning and Scope - Differences between Cost control and cost reduction - Pareto Analysis: Meaning, importance and applications - Target Costing: Meaning, steps and Principles - Life Cycle Costing: Meaning, Strategies for each stage of product life cycle, Benefits - Learning Curve: Meaning, Learning curve ratio and applications	18	Chalk & Talk	A. Vasina A. Vasina
Feb 2024	III	Activity Based Cost Management Activity Based Cost Management: Concept, Purpose, Steps, Benefits, Relevance in Decision making and its Application in Budgeting - Practical problems	18	Chalk & Talk	A. Vasina A. Vasina
Mar 2024	IV	Transfer Pricing Transfer Pricing: Meaning, Benefits, Methods - Pricing based on cost, Market price on transfer price, Negotiated pricing and Pricing based on opportunity costs - Practical Problems	18	Chalk & Talk	A. Vasina A. Vasina
April 2024	V	Cost Management in Agriculture and IT sector Agriculture Sector: Features, Cost Structure, Cost Management, Tools to measure the performance, Minimum Support Price and International Perspective - Information Technology Sector: Features, Cost Structure, Cost Management and International Perspective	18	Chalk & Talk	A. Vasina A. Vasina

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LESSON PLAN
2023-2024

Class : III Bcom (SF)
Sub. Code : 21C63

Semester : VI

Title of the Paper: INCOME TAX -II

Total Hours : 90Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Clubbing of Income - Set off and Carry forward of Losses - Agricultural Income	18	Chalk & Talk	Jeyapriya V
Jan 2024	II	Deductions from Gross Total Income.	18	Chalk & Talk	Jeyapriya V
Feb 2024	III	Assessment of Individual and HUF.	18	Chalk & Talk	Jeyapriya V
Mar 2024	IV	Assessment of Partnership Firms and Companies.	18	Chalk & Talk	Jeyapriya V
April 2024	V	Income Tax Authorities- Return of Income - E-Filing - Procedure for Assessment - Tax Deducted at Source & Advance Payment of Tax.	18	Chalk & Talk	Jeyapriya V


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**LESSON PLAN
2023-2024**

Class : II Bcom CA- B

Sub. Code : 22OUCCA4P

Semester : IV

Title of the Paper: TALLY PRACTICAL

Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction to Tally- Tally screen components - Maintaining Company data - Groups-Ledgers-Accounting Vouchers - Preparation of Trial Balance - Profit & Loss Account-Balance Sheet.	14	Lab practical & Talk	Jeyapriya V
Jan 2024	II	Maintaining Inventory details-Stock category-Stock group & Stock item- inventory vouchers-stock summary report.	14	Lab practical & Talk	Jeyapriya V
Feb 2024	III	Order processing-Purchase order-Sales Order-Receipt Note-Delivery Note- Rejection In-Rejection Out.	15	Lab practical & Talk	Jeyapriya V
Mar 2024	IV	Billwise details - cost centre.	15	Lab practical & Talk	Jeyapriya V
April 2024	V	GST - Payroll accounting.	17	Lab practical & Talk	Jeyapriya V

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LESSON PLAN
2023-2024

Class : III Bcom (SF)
Sub. Code : 21SEC61

Semester : VI

Title of the Paper: Soft Skills for Job Seekers

Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Personality Development - Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics, Five necessary soft skills for job seeker.	6	Chalk & Talk	Jeyapriya V
Jan 2024	II	Resumes - resume writing - Summary of Qualification, Work Experience and reference - Applying for the job.	6	Chalk & Talk	Jeyapriya V
Feb 2024	III	Group Discussion and Interview - Types of interviews - Patterned Interviews and Non Patterned Interviews - Group/ Panel Interviews - Stress Interviews - Telephone Interviews.	6	Chalk & Talk	Jeyapriya V
Mar 2024	IV	Preparation for Job Interviews - Tips for facing a Job interview- Guidelines for career planning - Career decision making advice & tips.	6	Chalk & Talk	Jeyapriya V
April 2024	V	Orientation in the work place - goal tasks - steps to achieve a goal - eleven steps to achieve your goals	6	Chalk & Talk	Jeyapriya V

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**LESSON PLAN
2023-2024**

Semester : IV

Class : II Mcom CA

Sub. Code : 22OPCOM41/22OPCCA41

Title of the Paper: Operations Research

Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Operations Research: Origin and development - Role in Decision making - Characteristics - Phases - General approaches - Linear Programming problems - Applications and Limitations - Formulation of LPP - Graphical Solution - Simplex method (excluding dual simplex method).	18	Chalk & Talk	Jeyapriya V
Jan 2024	II	Transportation: Methods of finding initial basic feasible solution - North West Corner Rule - Least Cost Method - Vogel's Approximation Method - Test for Optimality (MODI Method) - Unbalanced - Degeneracy - Maximization problems - Assignment problems: Hungarian Method - Maximization - Unbalanced - Restrictions - Travelling Salesmen Problems - Difference between Transportation problem and assignment problem.	18	Chalk & Talk	Jeyapriya V
Feb 2024	III	Game theory: Methods of Pure Strategy (with saddle point) - Two person Zero - sum games - The Maximin - Minimax principle - Dominance property - Methods of Mixed Strategy (without saddle point) - Graphical Method for 2x n and mx2 games.	18	Chalk & Talk	Jeyapriya V
Mar 2024	IV	Queuing theory: Meaning - Elements of queuing systems - Single channel models with Poisson arrivals and Exponential service times.	18	Chalk & Talk	Jeyapriya V
April 2024	V	Networking analysis: PERT/CPM - Objectives - Advantages and Limitations, Similarities & dissimilarities (excluding crash cost method) - Time Estimates - Earlier Timings and Latest Timings.	18	Chalk & Talk	Jeyapriya V


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LESSON PLAN
2023-2024

Class: III B.COM (CA) A


Sub. Code: 21C61

Semester: VI

Total Hours: 90 Hours

Title of the Paper: Special Accounts

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Indian Accounting Standard – Meaning - Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit - Valuation of Shares – Net assets method – yield method.	18	Chalk & Talk	R. Amala mary RNT
Jan 2024	II	Accounts of Banking Companies – Preparation of Profit and Loss account and Balance Sheet as per new schedule.	18	Chalk & Talk	R. Amala mary RNT
Feb 2024	III	Accounts of Insurance Companies – Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet.	18	Chalk & Talk	R. Amala mary RNT
Mar 2024	IV	Double Account system – Meaning - Advantages – Final Accounts under Double account system – Replacement of an Asset.	18	Chalk & Talk	R. Amala mary RNT
April 2024	V	Accounts of Holding Companies – Legal Provisions – Preparation of Consolidated Balance sheet (Simple problems only).	18	Chalk & Talk	R. Amala mary RNT


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LESSON PLAN
2023-2024

Semester: IV
Total Hours: 75 Hours

Class: II B.COM (CA) C
Sub. Code: 21SEC3P
Title of the Paper: Tally

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction to Tally- Tally screen components - maintaining company data -Groups- Ledgers- Accounting vouchers - Preparation of trail balance - Profit and Loss account- Balance sheet.	15	Practical & Lab	R.Amala mary
Jan 2024	II	Maintaining Inventory details-Stock category-Stock group & Stock item-inventory vouchers-stock summary report.	15	Online & Group discuss	R.Amala mary
Feb 2024	III	Order processing-Purchase order-Sales Order-Receipt Note-Delivery Note Rejection In-Rejection Out.	15	Online & Group discuss	R.Amala mary
Mar 2024	IV	Bill wise details - cost centre.	15	Online & Group discuss	R.Amala mary
April 2024	V	GST-Payroll	15	Online & Group discuss	R.Amala mary

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LESSON PLAN
2023-2024

Class: III B.COM 'A' Sec

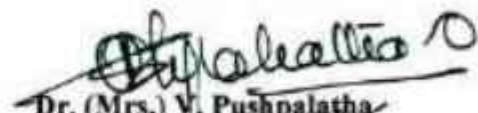
Sub. Code:

Semester: VI

Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills

Total Hours: 30

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Quantitative Aptitude problems of numbers and age – Ratio and proportions – Profit & Loss - Partnership – Chain Rule – stock and Shares – Odd man out in Number series (wrong numbers and missing numbers) – Simple and compound interest.	6	Chalk talk and	R. Amala mary <i>R.A.M</i>
Jan 2024	II	Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) – Verbal series completion (Letter series, Number series) – Verbal classification (odd man out in word series)	6	Chalk talk and	R. Amala mary <i>R.A.M</i>
Feb 2024	III	Non Verbal reasoning: Series completion (Multi Relational series) – Non verbal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) – Figure completion – Spotting hidden figures – Spotting similar pattern.	6	Chalk talk and	R. Amala mary <i>R.A.M</i>
Mar 2024	IV	Analytical reasoning : Direction- Blood Relationship – Symmetrical relationship – Arranging letter and numbers – Coding and Decoding – Logical Diagrams	6	Chalk talk and	R. Amala mary <i>R.A.M</i>
Apr 2024	V	Computer Aptitude: Binary to Decimal and Decimal to Binary conversions – Basic of Internet and emailing – related General Abbreviations and terminology.	6	Chalk and talk	R. Amala mary <i>R.A.M</i>


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LESSON PLAN
2023-2024

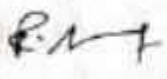
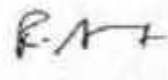
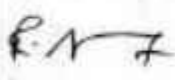
Class: I M.COM / M.COM CA

Sub. Code: 22OPCOM23 /22OPCCA23

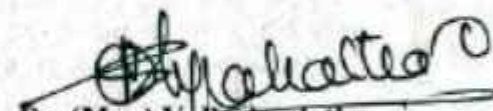
Semester: II

Title of the Paper: CORPORATE ACCOUNTING

Total Hours: 90

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Issue of Shares and Final Accounts of Companies Issue of Shares: ESOPs - ESPS - Sweat Equity Shares - Book Building- Buy-back of Shares - Conversion of debentures into shares - Final accounts of Companies as per Schedule III of the Companies Act, 2013 – Managerial remuneration.	18	Chalk and talk	R.Amala mary 
Jan 2024	II	Insurance Company Accounts Insurance Company Accounts: Types of Insurance - Final accounts of life assurance Companies- Ascertainment of profit- Valuation Balance Sheet- Final accounts of Fire, Marine and miscellaneous Insurance Companies.	18	Chalk and talk	R.Amala mary 
Feb 2024	III	Consolidated financial statements Consolidated financial statements as per AS 21: Consolidated Profit and Loss Account – Minority interest – Cost of control – Capital reserve – Inter-company holdings – Preparation of consolidated Balance Sheet.	18	Chalk and talk	R.Amala mary 

Mar 2024	IV	Contemporary Accounting Methods Accounting for price level changes – Social responsibility accounting – Human resource accounting - Forensic Accounting.	18	Chalk and talk	R. Amala mary R. N T
Apr 2024	V	Financial reporting Financial reporting: Meaning, Objectives, Characteristics – Indian Accounting Standards (AS 5, AS 10, AS 19, AS 20) – Corporate Social Responsibility: Meaning, Key provisions of Companies Act, 2013, Accounting for CSR expenditure, Reporting of CSR, Presentation and disclosure in the financial statements.	18	Chalk and talk	R. Amala mary R. N T


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LESSON PLAN
2023-2024

Semester : IV

Class : II B.COM (SF)
 Sub. Code : 21C41
 Title of the Paper: Entrepreneurship Development
 Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2023	I	Entrepreneur - Meaning - Characteristics - Types (Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) - Cole's Classification - Functions (Risk assumption, Business decision making, Managerial and Innovative functions) - Entrepreneur Vs Manager- Motivating factors to become Entrepreneur - Role of Entrepreneurs in Economic Development - Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Copreneur- Entrepreneurial Competencies.	18	Chalk & Talk	B.Lalitha subhanam <i>B. Lalitha</i>
Jan., 2024	II	Entrepreneurship -Meaning and definition - Factors stimulating Entrepreneurship - Entrepreneurship as a career - Positive and negative aspects - Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) - Environment for Entrepreneurship - Entrepreneurship development programs (EDP) (objectives and Phases only)	18	Chalk & Talk	B.Lalitha subhanam <i>B. Lalitha</i>
Feb., 2024	III	Women Entrepreneurs - Concept -Types- Functions and role of Women Entrepreneurs - Women entrepreneurship in India - Factors influencing women Entrepreneurs - Problems of Women Entrepreneurs -Remedial measures -support and assistance for women entrepreneurs	18	Chalk & Talk	B.Lalitha subhanam <i>B. Lalitha</i>
March 2024	IV	Institutional support to entrepreneurship development - DIC, ITCOT, SIDCO, NSIC, SISI - Khadi and village industries Commission - Institutional finance to Entrepreneur. TFC - SFC - SIDBI- Commercial Banks - Incentives to small scale industries - meaning- Subsidy, Tax Concession	18	Chalk & Talk	B.Lalitha subhanam <i>B. Lalitha</i>
April 2024	V	Project report - meaning -contents-importance - Precaution in preparing a project report - Project appraisal - Market feasibility - Technical feasibility, financial feasibility , Economic feasibility - Managerial feasibility- Social feasibility and Break- even analysis	18	Chalk & Talk	B.Lalitha subhanam <i>B. Lalitha</i>

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LESSON PLAN
2023-2024

Class : III B.COM (SF)

Sub. Code : 21CE6A

Title of the Paper: Financial Management

Total Hours : 90 Hours

Semester : VI

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2023	I	Financial Management - Meaning-Scope-Objectives-Finance Functions-Profit maximization Vs Wealth maximization- Financial decisions- Role and Responsibilities of a finance manager.	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
Jan., 2024	II	Capital structure-Determinants of capital structure-Optimum capital structure- Leverages - Types of Leverages - Capitalization-Over and under capitalization	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
Feb., 2024	III	Capital budgeting-Appraisal- Methods- Payback period-Average rate of return - Discounted methods - Net present value-Internal rate of return-Profitability index.	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
March 2024	IV	Working Capital - Types - Concept - Need and influencing factors - Estimation of Working capital- Receivables management.	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
April 2024	V	Dividend policy - Dividend policy Decisions-dividend theories- Walter's approach Gordon's model-Modigliani and Miller's approach.	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>

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**LESSON PLAN
2023-2024**

Class : I B.COM (SF)

Sub. Code : 21SEC62

Title of the Paper: Quantitative Aptitude and Reasoning Skill

Total Hours : 30 Hours

Semester : VI

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2023	I	Quantitative Aptitude - problems on Numbers & Ages - Odd man out and series -Chain Rule	5	Chalk &Talk	B.Lalitha subhanam <i>B.Lalitha</i>
Jan., 2024	II	Stock & Shares - Time and Distance - Partnership.	5	Chalk &Talk	<i>B.Lalitha</i> B.Lalitha subhanam
Feb., 2024	III	Verbal Reasoning Test.	5	Chalk &Talk	B.Lalitha subhanam <i>B.Lalitha</i>
March 2024	IV	Non Verbal Reasoning Test.	5	Chalk &Talk	B.Lalitha subhanam <i>B.Lalitha</i>
April 2024	V	Analytical Reasoning Test.	5	Chalk &Talk	B.Lalitha subhanam <i>B.Lalitha</i>

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LESSON PLAN
2023-2024

Class : I M.COM (G)

Sub. Code : 21OPCNMI

Title of the Paper: Practical Banking

Total Hours : 30 Hours

Semester : II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2023	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	B.Lalitha subhanam <i>B.Lalitha</i>
Jan., 2024	II	Deposits: Meaning - Types of Deposit: Saving bank account - Current bank account, Recurring deposit, Fixed deposit - Receipt and its legal implication.	6	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
Feb., 2024	III	Cheque: Meaning, Definition - Features - Types of Cheque.	6	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
March 2024	IV	Crossing: Meaning - Types of Crossing - Significance of Crossing- Endorsement - Meaning.	6	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
April 2024	V	E- Banking: ATM, Debit Cards and Credit Cards, Mobile Banking, NEFT, RTGS, UPI, Paytm, Google Pay, PhonePe.	6	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>

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LESSON PLAN
2023-2024

Semester : III

Class : I M.COM (G)

Sub. Code : 210 [C44]

Title of the Paper: Advanced Management Accounting

Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec., 2023	I	Management Accounting- Introduction to Management Accounting - Functions- Relationship between Cost, Financial Accounting and Management Accounting- Financial Statement Analysis- Comparative Statement- Common size Statement- Trend Analysis	15	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
Jan., 2024	II	Decision Making Tools- Marginal Costing - Break Even Analysis and Cost-Volume-Profit analysis - Break even chart and Profit chart - Differential cost analysis - Stock valuation under marginal costing vs. Absorption costing - Application of Marginal costing in decision making - (Make or Buy Decision, Accepting additional order, Selection of suitable product mix, Determining Optimum level)	21	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
Feb., 2024	III	Budgeting and Budgetary Control- Budgetary Control and Preparation of Functional Budgets-Sales, Production, Cash Budget -Preparation of Flexible Budget -Master Budgeting - Zero Based Budgeting (ZBB)	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
March 2024	IV	Fund Flow Statement-Meaning-Definition-Objectives-Significance - Preparation of Fund Flow Statement Sources of funds-Application of Funds-Steps involved in preparation of Funds flow Statement- Computation of Funds from operations	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>
April 2024	V	Cash flow: Meaning - Definition- Steps involved in preparation of Cash flow statement- Cash flow statement under revised AS-3.	18	Chalk & Talk	B.Lalitha subhanam <i>B.Lalitha</i>

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LESSON PLAN
2023-2024

Class : II B.com CA (B)
Sub. Code : 22OUCCA43

Title of the Paper: Partnership Accounts

Semester : IV
Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account – Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).	18	Chalk & Talk	D.Reena
Jan 2024	II	Admission of a Partner: Application of accounting standards (AS) -10-New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account– Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.	18	Chalk & Talk	D.Reena
Feb 2024	III	Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account –Joint Life Policy .	18	Chalk & Talk	D.Reena
Mar 2024	IV	Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner –	18	Chalk & Talk	D.Reena

		Garner Versus Murray rule - Fixed and Fluctuating capital - Insolvency of all Partners.			
April 2024	v	Piece-Meal Distribution: Proportionate capital method and Maximum loss method.	18	Chalk & Talk	D.Reena D.R.

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LESSON PLAN
2023-2024

Class : II B.com CA (B)

Sub. Code : 22OUCCASE4

Title of the Paper: SEC : Financial Markets & Services

Semester : IV

Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Financial System - Meaning - Functions - Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features - Characteristics - Structure of Money Market.	6	Chalk & Talk	D.Reena
Jan 2024	II	New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue.	6	Chalk & Talk	D.Reena
Feb 2024	III	Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange .	6	Chalk & Talk	D.Reena
Mar 2024	IV	Merchant banking- Functions - Services of merchant banks - Qualities required of merchant bankers	6	Chalk & Talk	D.Reena
April 2024	V	Mutual fund- Concept & Objectives - Types - Classification - Importance - Organization & operation of the fund.	6	Chalk & Talk	D.Reena

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2023-2024

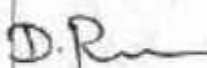

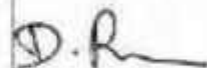

Class : II Bcom (SF)

Semester : VI

Sub. Code : 22OUCOMGECA4

Title of the Paper: GEC -IV Business Mathematics

Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Elements of Set theory - Definition - Symbols - Roster method & rule method - Types of sets Union & Intersection - sub sets - complements - Difference of two sets - Family of sets - Venn diagrams - De Morgans law.	14	Chalk & Talk	D.Reena 
Jan 2024	II	Indices - Positive - Fractional - Operation with power function- Logarithms- Definition- Exponential forms- Laws of logarithms - Change of base Formula-Rules to write - Practical problems.	14	Chalk & Talk	D.Reena 
Feb 2024	III	Commercial Arithmetic - Interest - Simple- Compound - Normal rate -Effective rate - Depreciation - Present value -Discounting of bills - Calculation of period for banker's discount and true discount - Banker's discount - Banker's gain - Face value of bills.	14	Chalk & Talk	D.Reena 
Mar 2024	IV	Differential calculus (excluding trigonometric functions) - Rules - Sum rules - Product rule - Quotient rule ,functions of a	14	Chalk & Talk	D.Reena 

		function rule (simple problems only) - Maxima and Minima (single variable cases) - Methods of integral calculus - Rules (excluding integration by parts or Fractions) - Simple problems only.			
April 2024	V	Determinants - Cramer's Rule- Properties -Product -Matrices - Types -Addition- Multiplication - Matrix Inversion - Solving a system of linear equation using matrix inversion .	14	Chalk & Talk	D.Reena

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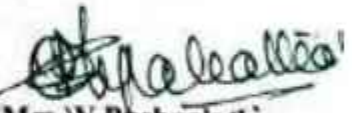
Sub. Code : 230UCPASECN2

Title of the Paper: Advertising and Salesmanship

Semester : II

Total Hours : 30Hours

Month	Unit	Description of the Syllabus	Hrs	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Advertising Objectives-Features-Functions-Importance-Advertising Goals and Models - Advantages and Criticisms.	6	Chalk & Talk	D.Reena
Jan 2024	II	Advertisement copy:Qualities of a good copy- Values Media Selection of media-Kinds of media-Advertising Agency.	6	Chalk & Talk	D.Reena
Feb 2024	III	Sales Promotion: Purpose -Importance - Objectives - Advantages -Kinds-Consumer Sales Promotion	6	Chalk & Talk	D.Reena
Mar 2024	IV	Salesmanship:Objectives-Importance-Duties - Qualities - Types -Features of Personal Selling	6	Chalk & Talk	D.Reena
April 2024	V	Remuneration:Objectives-Methods-Straight Salary Method-Straight Commission Method - Combination of Salary and Commission-	6	Chalk & Talk	D.Reena


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LESSON PLAN
2023-2024

Class : H M Com (G)

Sub. Code : 21OPCE4A

Title of the Paper: International Business

Semester : IV

Total Hours : 75 Hours

Month	Unit	Course Contents	Hrs	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction: International business – meaning – features – factors - International Operations Management - International Business Environment - Means of engaging in International Business – External Influences of International Business – The Human and Cultural Environments facing Business – Political influence on International Business.	15	Chalk & Talk	D. Reena
Jan 2024	II	International Trading Environment: International Trading Environment – WTO – TRIM – TRIP – IPR - Country Evaluation and Selection – Scanning for Alternative Influential Variable – Return on Investment on Country – International Economic Organisations.	15	Chalk & Talk	D.Reena
Feb 2024	III	Multinational Enterprises: Multinational enterprises – meaning – features - Impact of the Multinational Enterprise: Evaluating the Impact of the MNE – Economic Impact of the MNE – Operational and Political Impact of International Business – International Goods, Services and Financial Flows and Balance of Payments	15	Chalk & Talk	D.Reena
Mar 2024	IV	International Financial Management: International Financial Management – meaning – role - International Monetary System - Foreign Exchange Rates: Basics, Transaction and Economic Exposure – Foreign Direct Investment – Strategies: Export and Import Strategies, Collaborative Strategies, Sourcing and Production Strategies – Human Resource Management.	15	Chalk & Talk	D.Reena
April 2024	V	Recent developments in International Business: Recent developments in International Business – E-business Strategy – International Business Intelligence – International Product Decisions - Global Supply Chain Management: International Logistics and Distribution – Designing Organisations for International Environment.	15	Chalk & Talk	D.Reena

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2023-2024**

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

Sub. Code: 2301/CCA21

Title of the Paper: Financial Accounting - II

Total Hours: 75

Semester: II

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Consignment Accounts Meaning - Consignor - Consignee - Types of Commission - Goods sent at cost price - Invoice price - Normal loss - Abnormal loss - Valuation of stock - Stock reserve - Journal entries - Ledger accounts in the books of Consignor and Consignee	15	Chalk and talk	Sowmya.S <i>Sowmya.S.</i>
Jan 2024	II	Joint Venture: Meaning - Objectives - Distinction between Joint venture and consignment - Distinction between Partnership and Joint venture; Maintenance of books of Accounts- when a separate set of books is maintained and when a separate set of books is not maintained	15	Chalk and talk	Sowmya.S <i>Sowmya.S.</i>
Feb 2024	III	Single Entry System of Book Keeping: Meaning - Difference between single entry system and double entry system - Methods - Net Worth method - Conversion method	15	Chalk and talk	Sowmya.S <i>Sowmya.S.</i>
March 2024	IV	Non-Profit Organization: Meaning - Preparation of Receipts and Payments Account - Income and Expenditure Account - Balance Sheet - Receipts and payments Accounts Vs Income and Expenditure Account	15	Chalk and talk	Sowmya.S <i>Sowmya.S.</i>
April 2024	V	Branch and Departmental Accounts: Meaning of Branch - Types of Branches - Dependent Branches - Debtors System - Cost Price and Invoice Price Method - Meaning of Departmental Accounts - Allocation of Expenditure - Trading and Profit and Loss Account.	15	Chalk and talk	Sowmya.S <i>Sowmya.S.</i>

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LESSON PLAN
2023-2024

Class: II 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-2023	I	Company Auditor- Eligibility, qualifications, and disqualifications of an auditor, Appointment Of Auditor as per Companies Act, 2013 - Removal and rotation of auditors - powers and duties of an auditor - Remuneration - provisions relating to audit committees - ceiling of members - punishments for non-compliance.	15	Chalk and talk	Sowmya, S <i>Sowmya S</i>
Jan-2024	II	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 <i>Sowmya S</i>
Feb-2024	III	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 <i>Sowmya S</i>
March-2024	IV	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 <i>Sowmya S</i>
April-2024	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 <i>Sowmya S</i>

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LESSON PLAN
2023-2024

Class: II B.com (CA) C Sec
Sub. Code: 22OUCCA42
Title of the Paper: Banking
Total Hours: 75

Semester: IV

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Banker and Customer - The Modern View - The Relationship between a Banker and a Customer - General Relationship - Special Relationship - Statutory Obligation to Honour Cheque - Banker's Lien - A Banker's Duty to Maintain Secrecy of Customer's Account - Right to Claim Incidental Charges - The Right to Charge Compound Interest - General precautions for opening an account - KYC Norms - Current Deposit Account (Current and Running Account) - Fixed Deposit Account - Savings Deposit Account - Recurring Deposit.	15	Chalk and talk	Sowmya, S <i>Sowmya, S.</i>
Jan 2024	II	Cheque: Definition, Distinction between cheque and Bills of Exchange - Types of Negotiable Instruments - Salient Features of a Cheque - Material Alteration & Immaterial Alteration, Crossing - Kinds of Crossing - General Crossing - Special Crossing - Not Negotiable Crossing - A/c Payee Crossing - Double Crossing, Endorsement - Definition Significance - Kinds of Endorsement.	15	Chalk and talk	Sowmya, S <i>Sowmya, S.</i>
Feb 2024	III	Paying banker: Precautions before Honoring a Cheque - Circumstances for dishonor of cheque - Statutory Protection to a Paying Banker - Payment in due course - Holder in due Course Collecting banker: Duties - Statutory Protection - Basis of negligence	15	Chalk and talk	M. Helan <i>M. Helan</i>
March 2024	IV	Bank lending: Principles of Sound Lending - Types of Loans & Advances - Secured and Unsecured Advances - Advances against various securities - (Goods, land & building, life insurance policies, Stock exchange).	15	Chalk and talk	M. Helan <i>M. Helan</i>
April 2024	V	Reserve Bank of India - Main Functions of RBI - Traditional Banking vs. E-banking - Electronic Delivery Channels - ATM - Evolution, Concepts and Features - Mechanism - Electronic Purse and Digital Cash - Digital SB Account - Digital Lending - Facets of E-banking - E-banking Services - Truncated Cheque and Electronic Cheque - Mobile Banking - Electronic Mobile Wallet - Inter-bank Mobile Payment Service (IMPS) - Virtual Currency - Models for E-banking - Advantages of E-banking - Constraints in E-banking - Frauds in Internet Banking - Security Measures - Real-time Gross Settlement (RTGS)	15	Chalk and talk	M. Helan <i>M. Helan</i>

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LESSON PLAN
2023-2024

Class: II B.com (CA) 'C' Sec

Sub. Code: 22OUCCASE4

Title of the Paper: Financial Market and Services

Total Hours: 75

Semester: IV

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Financial System - Meaning - Functions - Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features - Characteristics - Structure of Money Market.	5	Chalk and talk	Sowmya,S <i>Sowmya S.</i>
Jan 2023	II	New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue.	5	Chalk and talk	Sowmya,S <i>Sowmya S.</i>
Feb 2023	III	Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange.	5	Chalk and talk	Sowmya,S <i>Sowmya S.</i>
Mar 2023	IV	Merchant banking- Functions - Services of merchant banks - Qualities required of merchant bankers.	5	Chalk and talk	Sowmya,S <i>Sowmya S.</i>
Apr 2023	V	Mutual fund- Concept & Objectives - Types - Classification - Importance - Organization & operation of the fund.	5	Chalk and talk	Sowmya,S <i>Sowmya S.</i>

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LESSON PLAN
2023-2024

Class: II B.COM (SF)

Sub. Code: 17SEC4P

Semester: IV

Title of the Paper: MS Office Practical

Total Hours: 30

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Starting Word – Creating documents – Entering Text – Selecting text – Deleting text – Copying, Cutting, and pasting – Saving documents – Printing a document.	5	Chalk and talk	Sowmya, S.
Jan 2024	II	Formatting a Word document – Changing Margins – Line spacing – Font size – Enhancing text – Alignment – Inserting numbers, Bullets – Page numbers, Header and Footer.	5	Chalk and talk	Sowmya, S.
Feb 2024	III	- Creating Tables – Inserting and deleting rows and columns – Entering and editing text in a table – Inserting pictures, Graphics, and Word art.	5	Chalk and talk	Sowmya, S.
Mar 2024	IV	Starting Excel – Workbooks and worksheets – Entering data in the worksheet – worksheet editing – Cut, copy, and paste in worksheet – Inserting and deleting rows and columns – Changing width and height of rows and columns – Using auto-fill.	5	Chalk and talk	Sowmya, S.
Apr 2024	V	PowerPoint & Microsoft Access – Creating a new presentation – Using blank presentation templates – Deleting and copying a slide – Slide numbering – Inserting pictures – Power point views – Normal – Outline – Slide – Slide show – Slide transition – Slide animation. Microsoft Access – Creating a new database – Creating a new table – Creating a Primary Key – Adding, Editing, Deleting Fields and Records.	5	Chalk and talk	Sowmya, S.

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LESSON PLAN
2023-2024

Class: III B.COM 'B' Sec

Sub. Code: 21SEC62

Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills

Total Hours: 30

Semester: VI

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Quantitative Aptitude: problems of numbers and age - Ratio and proportions - Profit & Loss - Partnership - Chain Rule - stock and Shares - Odd man out in Number series (wrong numbers and missing numbers) - Simple and compound interest.	5	Chalk and talk	Sowmya, S. <i>Sowmya S.</i>
Jan 2024	II	Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) - Verbal series completion (Letter series, Number series) - Verbal classification (odd man out in word series)	5	Chalk and talk	Sowmya, S. <i>Sowmya S.</i>
Feb 2024	III	Non Verbal reasoning: Series completion (Multi Relational series) - Non verbal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) - Figure completion - Spotting hidden figures - Spotting similar pattern.	5	Chalk and talk	Sowmya, S. <i>Sowmya S.</i>
Mar 2024	IV	Analytical reasoning : Direction- Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams	5	Chalk and talk	R. Amala Marry <i>R. Amala Marry</i>
Apr 2024	V	Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology.	5	Chalk and talk	R. Amala Marry <i>R. Amala Marry</i>

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**LESSON PLAN
2023-2024**

Class : I B.COM (R)
Sub.Code : 23OUCOMSEC3
Title of the Paper: -Financial Markets and Services
Total Hours : 30 Hours

Semester : II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
DEC2023	I	Financial System – Meaning – Functions – Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features – Characteristics – Structure of Money Market.	6	Chalk & Talk	R.SANTHIYA
JAN2024	II	New issues market - Functions – Relationship between new issue market and stock exchange – Instrument of issue.	6	Chalk and Talk, PPT, Quiz, on the spot test	R.SANTHIYA
FEB2024	III	Secondary Market– Control over secondary market – Listing of securities –Kinds of brokers-Methods of trading in a stock exchange	6	Chalk and Talk, PPT, Quiz, on the spot test	R.SANTHIYA
MARCH 2024	IV	Merchant banking–Functions– Services of merchant banks – Qualities required of merchant bankers	6	Chalk and Talk, PPT, Quiz, on the spot test	R.SANTHIYA
APRIL 2024	V	Mutual fund– Concept & Objectives - Types – Classification – Importance – Organization & operation of the fund.	6	Chalk and Talk, PPT, Quiz, on the spot test	R.SANTHIYA

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**LESSON PLAN
2023-2024**

Class : III B.COM (CA)

Semester : VI

Sub.Code : 21C63

Title of the Paper: Income Tax - II

Total Hours : 90

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
DEC 2023	I	Clubbing of Income - Set off and Carry forward of Losses - Agricultural Income	18	Chalk and Talk	R.SANTHIYA <i>R.Santhiya</i>
JAN 2024	II	Deductions from Gross Total Income.	18	Chalk and Talk,	R.SANTHIYA <i>R.Santhiya</i>
FEB 2024	III	Assessment of Individual and HUF.	18	Chalk and Talk,	R.SANTHIYA <i>R.Santhiya</i>
MARCH 2024	IV	Assessment of Partnership Firms and Companies.	18	Chalk and Talk,	R.SANTHIYA <i>R.Santhiya</i>
APRIL 2024	V	Income Tax Authorities- Return of Income - E-Filing - Procedure for Assessment - Tax Deducted at Source & Advance Payment of Tax.	18	Chalk and Talk,	R.SANTHIYA <i>R.Santhiya</i>

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LESSON PLAN 2023-2024

Class : II M.COM (CA)

Semester : IV

Sub.Code : 22OPCCA4P

Title of the Paper: Computerized Accounting and Office Automation Lab

Total Hours : 90

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
DEC 2023	I	Windows and Ms Office - Office Tools and Techniques - MS word - Basics - Creating a new document - Formatting text and documents - Working with Headers, Footers and Footnotes - Tables and Sorting - Working with graphics - Writer's Tools - Macro Mail merge.	18	LAB & Talk	R.SANTHIYA <i>R.Santhiya</i>
JAN 2024	II	Ms-Excel - Basics - Excel features - Creating a new worksheet - Functions - Rearranging worksheets - Excel formatting Tips and Techniques - Excel Chart features - Using Worksheet as database - Auditing	18	LAB and Talk,	R.SANTHIYA <i>R.Santhiya</i>
FEB 2024	III	Ms Power point basics - Crating presentation - Working with Text in Power Point Transition and Build Effects - Inserting Slides - Duplicating Slides - Deleting Slides, Printing - Presentation.	18	LAB and Talk,	R.SANTHIYA <i>R.Santhiya</i>
MARCH 2024	IV	Importance of Computerized Accounting - Accounting software - Creation - Features of Tally - Company creation - Ledger creation - Features of Tally - Vouchers - Voucher entry - Preparing reports - Trail balance - Balance Sheet - Fund flow and Cash Flow statement - Trail balance - Balance sheet.	18	LAB and Talk,	R.SANTHIYA <i>R.Santhiya</i>
APRIL 2024	V	Stock maintenance through Tally - Stock Items - Grouping Stock Ledgers - Stock Vouchers - Stock Reports - Billing - Purchase Bills - Sales Bills - GST.	18	LAB and Talk,	R.SANTHIYA <i>R.Santhiya</i>

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LESSON PLAN
2023-2024

Class : II M.COM

Semester : IV

Sub.Code : 22OPCOM4P

Title of the Paper: Computerized Accounting and Office Automation Lab

Total Hours : 90

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
DEC 2023	I	Windows and Ms Office – Office Tools and Techniques – MS word – Basics – Creating a new document – Formatting text and documents – Working with Headers, Footers and Footnotes – Tables and Sorting – Working with graphics – Writer's Tools – Macro Mail merge	18	Chalk and Talk	R.SANTHIYA <i>R.Santhiya</i>
JAN 2024	II	Ms-Excel – Basics – Excel features – Creating a new worksheet – Functions – Rearranging worksheets – Excel formatting Tips and Techniques – Excel Chart features – Using Worksheet as database – Auditing	18	Chalk and Talk	R.SANTHIYA <i>R.Santhiya</i>
FEB 2024	III	Ms Power point basics – Crating presentation – Working with Text in Power Point Transition and Build Effects – Inserting Slides – Duplicating Slides – Deleting Slides, Printing – Presentation.	18	Chalk and Talk	R.SANTHIYA <i>R.Santhiya</i>
MARCH 2024	IV	Importance of Computerized Accounting – Accounting software – Creation – Features of Tally – Company creation – Ledger creation – Features of Tally – Vouchers – Voucher entry – Preparing reports – Trail balance – Balance Sheet – Fund Flow and Cash Flow statement – Trail balance – Balance sheet.	18	Chalk and Talk	R.SANTHIYA <i>R.Santhiya</i>
APRIL 2024	V	Stock maintenance through Tally – Stock Items – Grouping Stock Ledgers – Stock Vouchers – Stock Reports – Billing – Purchase Bills – Sales Bills – GST.	18	Chalk and Talk	R.SANTHIYA <i>R.Santhiya</i>

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LESSON PLAN
2023-2024

Class: I B.Com (SF)

Sub. Code: 22OUCOM31

Semester : II

Title of the Paper: Business Environment

Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction to Business environment - Meaning and definition-Importance of study of the Business Environment - components of business environment- Internal Environment- External Environment-Micro and macro environment - Dynamic nature of business- Environment analysis -SWOT analysis	14	Chalk & Talk	C.Jayashree vinayaki C. Jaina
Jan 2024	II	Economic Environment - Political Environment - New Industrial Policy 1991 - Objectives and major highlights of New Industrial Policy 1991 - Liberalisation - Privatisation - Types of Privatisation - Argument and against Privatisation - Globalisation - Benefits and challenges - Khadi and Village Industries - Monetary and Fiscal policy - Legal Environment.	14	Chalk & Talk	C.Jayashree Vinayaki C. Jaina
Feb 2024	III	Social Environment and Social Responsibility- Social Responsibility of Business - Dimensions of social	15	Chalk & Talk	C. Jaina C.Jayashree vinayaki

		Responsibility - Business Culture - Meaning - Role of Culture In Business - Elements of Culture - Social audit - Features and Benefits.			
Mar 2024	IV	Natural and Technological Environment - MSME- Micro, small, medium Enterprises - Meaning - Objectives - Importance - Functions - Industrial sickness - Definition - Kinds of Sickness and their causes - Consequences of Industrial Sickness- Remedial Sickness	15	Chalk & Talk	C. Jayashree vinayaki C. Jaima
April 2024	V	Dynamics of Technological change - Innovation Technological leadership and competitive advantage - Technical policy of India- Global Environment GATT - WTO- Principles - India and WTO - MNC 's- Features- Advntages and limitations - FERA and FEMA.	17	Chalk & Talk	C. Jayashree vinayaki C. Jaima


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LESSON PLAN
2023-2024

Class: IB.COM(CA) "B"
Sub. Code : 23OUCCA22
Title of the Paper: Business Law
Total Hours : 90 Hours

Semester: II

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction An introduction - Definition - Objectives of Law- Law: Meaning and its Significance, Mercantile Law: Meaning, Definition, Nature, Objectives, Sources, Problems of Mercantile Law	18	Chalk & Talk	C. Jayashree vinayaki
Jan 2024	II	Elements of Contract Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract	18	Chalk & Talk	C. Jayashree vinayaki C. Jayashree
Feb 2024	III	Performance Contract Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	18	Chalk & Talk	C. Jayashree vinayaki C. Jayashree
Mar 2024	IV	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee	18	Chalk & Talk	C. Jayashree vinayaki C. Jayashree
April 2024	V	Sale of Goods Act 1930: Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	18	Chalk & Talk	C. Jayashree vinayaki C. Jayashree


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LESSON PLAN
2023-2024

Class: B.Com(PA)

Sub. Code : 23OUCPAGEPA2

Semester: II

Title of the Paper: INSURANCE AND RISK MANAGEMENT

Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction to Insurance Definition of Insurance - Characteristics of Insurance - Principles of Contract of Insurance - General Concepts of Insurance - Insurance and Hedging - Types of Insurance - Insurance Intermediaries - Role of Insurance in Economic Development	18	Chalk & Talk	C. Jayashree vinayaki C. Jaisra
Jan 2024	II	Life Insurance Life Insurance Business - Fundamental Principles of Life Insurance - Basic Features of Life Insurance Contracts - Life Insurance Products - Traditional and Unit Linked Policies - Individual and Group Policies - With and Without Profit Policies - Types of Life Insurance Policies - Pension and Annuities - Reinsurance - Double Insurance	18	Chalk & Talk	C. Jayashree vinayaki C. Jaisra
Feb 2024	III	General Insurance General Insurance Business - Fundamental Principles of General Insurance - Types - Fire Insurance - Marine Insurance - Motor Insurance - Personal Accident Insurance - Liability Insurance - Miscellaneous Insurance - Claims Settlement	18	Chalk & Talk	C. Jayashree vinayaki C. Jaisra
Mar 2024	IV	Risk Management Risk Management - Objectives - Process - Identification and Evaluation of Potential Losses - Risk Reduction - Risk Transfer - Risk Financing - Level of Risk Management - Corporate Risk Management - Personal Risk Management.	18	Chalk & Talk	C. Jayashree vinayaki C. Jaisra
April 2024	V	IRDA Act 1999 Insurance Regulatory and Development Authority (IRDA) 1999 - Introduction - Purpose, Duties, Powers and Functions of IRDA - Operations of IRDA - Insurance Policyholders' Protection under IRDA - Exposure/Prudential Norms - Summary Provisions of related Acts.	18	Chalk & Talk	C. Jayashree vinayaki C. Jaisra

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LESSON PLAN
 2023-2024

Class: II B.com (SF)
 Sub. Code: 22OU COM42
 Title of the Paper: Banking
 Total Hours: 75

Semester: IV

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Banker and Customer - The Modern View - The Relationship between a Banker and a Customer - General Relationship - Special Relationship - Statutory Obligation to Honour Cheque - Banker's Lien - A Banker's Duty to Maintain Secrecy of Customer's Account - Right to Claim Incidental Charges - The Right to Charge Compound Interest - General precautions for opening an account - KYC Norms - Current Deposit Account (Current and Running Account) - Fixed Deposit Account - Savings Deposit Account - Recurring Deposit.	15	Chalk and talk	C. Jayashree vinayaki C. Jaima
Jan 2024	II	Cheque : Definition, Distinction between cheque and Bills of Exchange - Types of Negotiable Instruments - Salient Features of a Cheque - Material Alteration & Immaterial Alteration. Crossing - Kinds of Crossing - General Crossing - Special Crossing - Not Negotiable Crossing - A/c Payee Crossing - Double Crossing. Endorsement - Definition Significance - Kinds of Endorsement.	15	Chalk and talk	C. Jayashree vinayaki C. Jaima
Feb 2024	III	Paying banker : Precautions before Honoring a Cheque - Circumstances for dishonor of cheque - Statutory Protection to a Paying Banker - Payment in due course - Holder in due Course Collecting banker: Duties - Statutory Protection - Basis of negligence	15	Chalk and talk	C. Jayashree vinayaki C. Jaima
March 2024	IV	Bank lending - Principles of Sound Lending - Types of Loans & Advances - Secured and Unsecured Advances - Advances against various securities - (Goods, land & building, life insurance policies, Stock exchange).	15	Chalk and talk	C. Jaima C. Jayashree vinayaki
April 2024	V	Reserve Bank of India - Main Functions of RBI - Traditional Banking vs. E-banking - Electronic Delivery Channels - ATM - Evolution, Concepts and Features - Mechanism - Electronic Purse and Digital Cash - Digital SB Account - Digital Lending - Facets of E-banking - E-banking Services - Truncated Cheque and Electronic Cheque - Mobile Banking - Electronic Mobile Wallet - Inter-bank Mobile Payment Service (IMPS) - Virtual Currency - Models for E-banking - Advantages of E-banking - Constraints in E-banking - Frauds in Internet Banking - Security Measures - Real-time Gross Settlement (RTGS)	15	Chalk and talk	C. Jaima C. Jayashree vinayaki

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LESSON PLAN
2023-2024

Class: III B.COM 'B' Sec

Sub. Code: 21SEC62

Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills

Semester: VI

Total Hours: 30

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Quantitative Aptitude: problems of numbers and age - Ratio and proportions - Profit & Loss - Partnership - Chain Rule - stock and Shares - Odd man out in Number series (wrong numbers and missing numbers) - Simple and compound interest	5	Chalk talk and	C.Jayashree vinayaki C.Jaima
Jan 2024	II	Verbal reasoning: Verbal Analogies (Word analogies, Alphabet analogies) - Verbal series completion (Letter series, Number series) - Verbal classification (odd man out in word series)	5	Chalk talk and	C.Jayashree vinayaki C.Jaima
Feb 2024	III	Non Verbal reasoning: Series completion (Multi Relational series) - Non verbal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) - Figure completion - Spotting hidden figures - Spotting similar pattern.	5	Chalk talk and	C.Jayashree vinayaki C.Jaima
Mar 2024	IV	Analytical reasoning: Direction- Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams	5	Chalk talk and	C.Jayashree vinayaki C.Jaima
Apr 2024	V	Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology.	5	Chalk and talk	C.Jayashree vinayaki C.Jaima

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LESSON PLAN
2023-2024

Class : II B.COM. PA

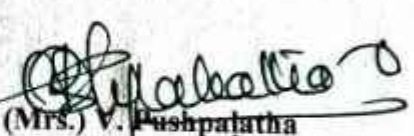
Semester IV

Sub. Code : 21SER4P

Title of the Paper: Practical Filling Intership Report

Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Methods of Income- Tax E- Filling ITR- 1 to ITR7 –Income tax slab	6	Chalk &Talk	P. Vimala P. Vimala
Jan 2024	II	Method of GST – Return Filling GSTR – 3B(Total purchase and sales) GSTR-1 (Bill sales)- Methods of TDS Return Filling Form no 24	6	Chalk &Talk	P. Vimala P. Vimala
Feb 2024	III	Preparation of Bank Loan statement- preparation of cash flow and fund flow statement	6	Chalk &Talk	P. Vimala P. Vimala
Mar 2024	IV	Preparation of Final Account Preparation of profit and loss Account Statement, Income and Expenditure Statement Balance sheer.	6	Chalk &Talk	P. Vimala P. Vimala
Apr 2024	V	Calculation of capital gain	6	Chalk &Talk	P. Vimala P. Vimala


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LESSON PLAN
2023-2024

Class : III^B.COM (PA)

Semester :VI

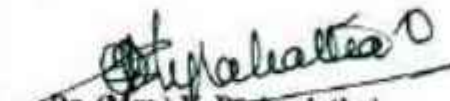
Sub. Code : 21RE6A

Title of the Paper: Financial Management

Total Hours : 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Financial Management- Nature- Scope Objectives- Finance- Functions- Profit Maximization vs Wealth maximation Financial decisions- Role of responsibilities of a finance manager	18	Chalk & Talk	P. Vimala P. Vimala
Jan 2024	II	Capital Structure- Determinants of capital structure- Optimum capital Structure- Leverages- Types of leverages- Capitalization- Over and under Capitalization	18	Chalk & Talk	P. Vimala P. Vimala
Feb 2024	III	Capital budgeting- Appraisal- Methods Payback period- Average rate of return- Discounted methods- Net present value- Internal rate of return- Profitability index	18	Chalk & Talk	P. Vimala P. Vimala
Mar 2024	IV	Working capital - types- concept- Need and influencing factors- Estimation of working capital- Receivable management	18	Chalk & Talk	P. Vimala P. Vimala

Apr 2024	V	Dividend policy- dividend policy decisions- dividend theories- walters Approach- Gordons model- Modigliani and miller approach	18	Chalk & Talk	P. Vimala P. Vimala
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LESSON PLAN
2023-2024

Semester : VI

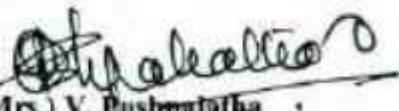
Class : III B.COM (R)

Sub. Code : 21C63

Title of the Paper: Income Tax – II

Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Clubbing of Income – Set off and Carry forward of loss	15	Chalk & Talk	P. Vimala <i>P. Vimala</i>
Jan 2024	II	Total Income- Deductions in the computation of total income.	15	Chalk & Talk	P. Vimala <i>P. Vimala</i>
Feb 2024	III	Assesment of Individual and HUF	15	Chalk & Talk	P. Vimala <i>P. Vimala</i>
Mar 2024	IV	Assessment of Partnership firm and companies.	15	Chalk & Talk	P. Vimala <i>P. Vimala</i>
Apr 2024	V	Income tax authorities – Return of income-Procedure for Assessment – Tax deducted at source & Advance payment of tax.	15	Chalk & Talk	P. Vimala <i>P. Vimala</i>


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LESSON PLAN
2023-2024

Class : II M.COM (CA) (General)

Semester : IV

Sub. Code : 22OPCCA43 / 22OPCOM43

Title of the Paper: Indirect taxes

Total Hours : 90 Hours

Month	Units	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Indirect taxes introduction - features- objectives of taxation- Types of taxes- Direct and Indirect taxes- Indirect tax structure - Merits and demerits of Indirect taxes - Recent developments in Indirect taxes- Goods and Services Tax act 2016. Introduction- features-needs- Benefits of GST act.	18	Chalk & Talk	P. Vimala <i>P. Vimala</i>
Jan 2024	II	GST - Important definitions- taxation mechanism Under GST- The Integrated GST act 2017- impact of GST on trade, Manufacture and service - Supply - place of supply- Levy and collection of GST.	18	Chalk & Talk	P. Vimala <i>P. Vimala</i>
Feb 2024	III	Registration- Procedure for registration- special provisions relating to casual taxable person and Non taxable person- Amendment of registration - Cancellation of registration- Revocation of registration.	18	Chalk & Talk	P. Vimala <i>P. Vimala</i>
Mar 2024	IV	Input tax credit- Under GST- Eligibility and conditions for taking ITC- composition scheme and Reverse Charge mechanism- computation of taxable value of GST- Assessment of GST- types of assessment Under GST	18	Chalk & Talk	P. Vimala <i>P. Vimala</i>

Apr 2024	V	GST and Technology- E- commerce and supply of Online data- E-way billing – Benefits of e-way Bill- Enforcement of E-way Bill-GST Eco system(theory only)	18	Chalk &Talk	P.Vimala <i>P. Vimala</i>
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LESSON PLAN
2023-2024

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

Semester :IV

Total Hours: 75

Month	Units	Description of the Syllabus	Hours Allotted	Teaching Mode & Method	Course Teacher Signature
Dec 2023	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	15	Chalk& Talk	A.Amala Ancy A. Amala Ancy
Jan 2024	II	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.	15	Chalk& Talk	A.Amala Ancy A. Amala Ancy
Feb 2024	III	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	15	Chalk& Talk	A.Amala Ancy A. Amala Ancy
Mar 2024	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	S.Jeya sakthi S. Jeya Sakthi
Apr 2024	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	S.Jeya sakthi S. Jeya Sakthi

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LESSON PLAN
2023-2024

Sub. Code: 2301CPA22
Class: I B.COM(PA)
Title of the Paper: BUSINESS LAW
Total Hours: 90 Hours

Semester: II

Month	Unit	Contents	Hours allocated	Mode of Teaching	Course Teacher Signature
Dec 2023	I	Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Equality of Object - Contingent Contracts - Void Contract	18	Chalk and Talk, PPT	A Anala Aney <i>A Anala Aney</i>
Jan 2024	II	Performance Contract - Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract	18	Chalk and Talk, PPT	A Anala Aney <i>A Anala Aney</i>
Feb 2024	III	Contract of Indemnity and Guarantee - Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	18	Chalk and Talk, PPT	A Anala Aney <i>A Anala Aney</i>
Mar 2024	IV	Bailment and Pledge - Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawnee and Pawnee.	18	Chalk and Talk, PPT	A Anala Aney <i>A Anala Aney</i>
Apr 2024	V	Sale of Goods Act 1930: Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.	18	Chalk and Talk, PPT	A Anala Aney <i>A Anala Aney</i>

A Anala Aney
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LESSON PLAN
2023-2024

Class: III B.COM (PA)

Sub. Code: 21R64

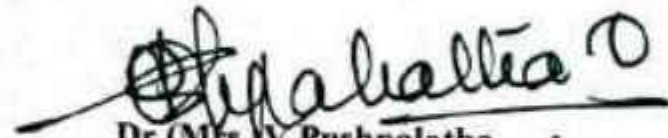
Title of the Paper: Entrepreneurship Development

Semester :VI

Total Hours: 75 Hours

Month	Units	Description of the Syllabus	Hours Allotted	Teaching Mode & Method	Course Teacher Signature
Dec 2023	I	Entrepreneur – Meaning – Characteristics – Types (Innovative, Adoptive or Imitative, Fabian and Drone Entrepreneurs) – Cole's Classification – Functions (Risk assumption, Business decision making, Managerial and Innovative functions) - Entrepreneur Vs Manager- Motivating factors to become Entrepreneur - Role of Entrepreneurs in Economic Development – Entrepreneurs Vs Intrapreneur- Entrepreneur Vs Coperneur- Entrepreneurial Competencies: Meaning, Components: Knowledge, Skill, Traits and Motives	15	Chalk& Talk	A. Amala Ancy <i>A. Amala Ancy</i>
Jan 2024	II	Entrepreneurship –Meaning and definition - Factors stimulating Entrepreneurship – Entrepreneurship as a career – Positive and negative aspects – Factors affecting entrepreneurship growth (Economic, Social, Cultural, Personality and Psychological & Social factors) – Environment for Entrepreneurship - Entrepreneurship development programs (EDP) (objectives and Phases only)- Theories: Maslow's Need Hierarchy Theory, Herzberg's Theory, Mc Chelland's Achievement Motivation Theory – Motivational factors of Entrepreneur.	15	Chalk& Talk	A. Amala Ancy <i>A. Amala Ancy</i>
Feb 2024	III	Women Entrepreneurs – Concept –Types- Functions and role of Women Entrepreneurs – Women entrepreneurship in India – Factors influencing women Entrepreneurs - Problems of Women Entrepreneurs – Remedial measures –support and assistance for women entrepreneurs- Startups: Introduction-Types of Startups- Registering a Startup-Legal for Startups-Employee Laws for Startups- Stages and Evolution-Role of startups in Economy	15	Chalk& Talk	A. Amala Ancy <i>A. Amala Ancy</i>
Mar 2024	IV	Institutional support to entrepreneurship development – DIC, ITCOT, SIDCO, NSIC, SISI – Khadi and village industries Commission - Institutional finance to Entrepreneur. TIIC - SFC - SIDBI- Commercial Banks – Incentives to small scale industries – meaning- Subsidy, Tax Concession- MSME	15	Chalk& Talk	A. Amala Ancy <i>A. Amala Ancy</i>

Apr 2024	V	Project report - meaning -contents-importance - Precaution in preparing a project report - Project appraisal - Market feasibility - Technical feasibility, financial feasibility, Economic feasibility - Managerial feasibility- Social feasibility and Break- even analysis.	15	Chalk & Talk	A. Amala Ancy
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LESSON PLAN
2023-2024

Class: II B.COM (R)

Semester: IV

Sub. Code: 21SEC41

Title of the Paper: Financial Markets and Services.

Total Hrs: 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Financial System - Meaning - Functions - Financial concepts.	6	Chalk & Talk	A. Amala Ancy A. Amala Ancy
Jan 2024	II	New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue	6	Chalk & Talk	A. Amala Ancy A. Amala Ancy
Feb 2024	III	Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange.	6	Chalk & Talk	A. Amala Ancy A. Amala Ancy
March 2024	IV	Merchant banking- Functions - Services of merchant banks - Qualities required of merchant bankers	6	Chalk & Talk	A. Amala Ancy A. Amala Ancy
April 2024	V	Mutual fund- Types - Classification - Importance - Organization & operation of the fund.	6	Chalk & Talk	A. Amala Ancy A. Amala Ancy


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LESSON PLAN
2023-2024

Class: B.Com (CA) 'A' Sec

Sub. Code: 23OUCCA21

Title of the Paper: Financial Accounting - II

Total Hours: 75

Semester: II

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Consignment Accounts Meaning - Consignor - Consignee - Types of Commission - Goods sent at cost price - Invoice price - Normal loss - Abnormal loss - Valuation of stock - Stock reserve - Journal entries - Ledger accounts in the books of Consignor and Consignee	15	Chalk and talk	S.Jayasakthi <i>S. Jayasakthi</i>
Jan 2024	II	Joint Venture: Meaning - Objectives - Distinction between Joint venture and consignment - Distinction between Partnership and Joint venture, Maintenance of books of Accounts- when a separate set of books is maintained and when a separate set of books is not maintained	15	Chalk and talk	S.Jayasakthi <i>S. Jayasakthi</i>
Feb 2024	III	Single Entry System of Book Keeping: Meaning - Difference between single entry system and double entry system - Methods - Net Worth method - Conversion method.	15	Chalk and talk	S.Jayasakthi <i>S. Jayasakthi</i>
March 2024	IV	Non-Profit Organization: Meaning - Preparation of Receipts and Payments Account - Income and Expenditure Account - Balance Sheet - Receipts and payments Accounts Vs Income and Expenditure Account.	15	Chalk and talk	S.Jayasakthi <i>S. Jayasakthi</i>
April 2024	V	Branch and Departmental Accounts: Meaning of Branch - Types of Branches - Dependent Branches - Debtors System - Cost Price and Invoice Price Method - Meaning of Departmental Accounts - Allocation of Expenditure - Trading and Profit and Loss Account	15	Chalk and talk	S.Jayasakthi <i>S. Jayasakthi</i>

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LESSON PLAN
2023-2024

Class : II B.com CA (B)

Sub. Code : 22OU COMSE4 Semester: IV

Title of the Paper: SEC : Financial Markets & Services

Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Financial System - Meaning - Functions - Financial concepts & Characteristics of Financial Market. Money Market: Meaning, Features - Characteristics - Structure of Money Market.	6	Chalk & Talk	S.Jayasakthi
Jan 2024	II	New issues market - Functions - Relationship between new issue market and stock exchange - Instruments of issue.	6	Chalk & Talk	S.Jayasakthi
Feb 2024	III	Secondary Market- Control over secondary market - Listing of securities - Kinds of brokers - Methods of trading in a stock exchange .	6	Chalk & Talk	S.Jayasakthi
Mar 2024	IV	Merchant banking- Functions - Services of merchant banks - Qualities required of merchant bankers	6	Chalk & Talk	S.Jayasakthi
April 2024	V	Mutual fund- Concept & Objectives - Types - Classification - Importance - Organization & operation of the fund.	6	Chalk & Talk	S.Jayasakthi

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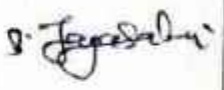

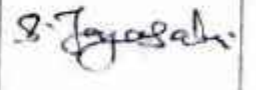
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LESSON PLAN
2023-2024

Class: M.COM(G) Semester: II
Sub. Code: 23OPCOMDSE 2D Total Hours: 75 Hours
Title of the Paper: Logistics and Supply Chain Management

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Supply Chain Management: Concept, Features, Evolution, Importance, Process and Barriers of Supply Chain Management - Principles - Supply Chain Strategies - Organizations, Coordination, Innovation and Forecasting - Supply chain intermediaries - Concept and Types, Channels of Distribution for Industrial Goods and Consumer Goods - Channels of Distribution at Services Level, Factors for selection of suitable channels.	15	Chalk & Talk	S.JAYASAKTHI 
Jan 2024	II	Global perspectives: Measuring and analyzing the value and efficiency of Global Supply Chain Networks, Global market forces - Types of global supply chain - Indian Perspectives: Measuring and Analyzing the value and efficiency of Domestic Supply Chain Networks, Economic effects of supply chains - Customer Perspectives: Customer values, Role of customers and Ways of improving customer services in SCM.	15	Chalk & Talk	S.JAYASAKTHI 
Feb 2024	III	Logistics: Introduction - Positioning of Information in Logistics and Supply Chain Management - Logistics Information System (LIS) - Logistics Management: Concept and Process, Competitive Advantages and Three C's - Changing Logistics Environment, Reverse Logistics, Importance of Inventory Control - Elements of inventory management - Inbound and out bound logistics, Bull- whip effect - distribution and warehousing management - Transport Functions and	15	Chalk & Talk	S.JAYASAKTHI 

		Participants in Transportation Decisions - Transport Infrastructure- Packaging and Materials Management: Consumer and Industrial Goods Packaging - Factors influencing Materials Planning, Preservation Safety and Measures of Materials Handling.			
March 2024	IV	Introduction - Concepts of Warehousing - Types of Warehouse - Functions of Warehousing - Strategic Warehousing, Warehouse Operations, Ownership Arrangements - Warehouse Decisions, Warehouse Management Systems, Packaging Perspectives, Packaging for Material Handling Efficiency, Materials Handling - Supply Chain Logistics Design: Global Strategic Positioning, Global SC Integration, SC Security, International Sourcing, Distribution control and evaluation.	15	Chalk & Talk	S.JAYASAKTHI <i>S. Jayasakthi</i>
April 2024	V	SCM Plan: Demand Planning, Source of Procurement, Production or Assembly Steps, Sales return of defective or excess goods-Use of Internet in SCM: Role of computer/ IT in supply chain management - E- market places, E-procurement, E-logistics, E fulfillment - Operative Systems in SCM: Enterprise Resource Planning (ERP), Performance Modeling of supply chains using Markov chains, Inventory Control-Importance, Pareto's Law - Emerging Technologies in Logistics and Supply Chain Management: CRM Vs SCM, Benchmarking concept, Features and implementation, Outsourcing: Basic concepts, Value addition in SCM - Concept of demand chain management - Growth of Logistics and Supply Chain Management in national and international scenarios.	15	Chalk & Talk	S.JAYASAKTHI <i>S. Jayasakthi</i>

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LESSON PLAN
2023-2024

Class: III B.COM PA
Sub. Code: 21R61

Semester: VI
Total Hours :90 Hours

Title of the Paper: Special Accounts

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Indian Accounting Standard - Meaning - Valuation of Goodwill and shares - Goodwill - Definition - Factors Determining the value of Goodwill - Methods of valuation of Goodwill - Simple Profit method- Super profit method - Annuity method of super profit - Capitalization of Super Profit - Valuation of Shares - Net assets method - yield method.	18	Chalk &Talk	R. Pinky priyadarshini
Jan 2024	II	Accounts of Banking Companies - format- Legal Requirements-Preparation of Profit and Loss account and Balance Sheet as per new schedule.	18	Chalk &Talk	R. Pinky priyadarshini
Feb 2024	III	Accounts of Insurance Companies - Life and general Insurance - Preparation of final accounts of insurance companies-Revenue, Profit and Loss account and Balance Sheet as per new schedule	18	Chalk &Talk	R. Pinky priyadarshini
Mar 2024	IV	Double Account system - Meaning - Advantages - Final Accounts under Double account system - Replacement of an Asset-double account system vs single account system-net revenue account-capital account receipt and expenditure on capital account-disposal of profit.	18	Chalk &Talk	R. Pinky priyadarshini
April 2024	V	Accounts of Holding Companies and subsidiary companies- Legal Provisions - Preparation of Consolidated Profit and loss and Balance sheet as per new schedule (Simple problems only).	18	Chalk &Talk	R. Pinky priyadarshini

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LESSON PLAN
2023-2024

Class: I M.COM CA
Sub. Code: 23OPCCA23

Semester: II
Total Hours :90 Hours

Title of the Paper: Setting up of business entities

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Startups in India Types of business organisations - Factors governing selection of an organisation - Startups - Evolution - Definition of a Startup - Startup landscape in India - Startup India policy - Funding support and incentives - Indian states with Startup policies - Exemptions for startups - Life cycle of a Startup - Important points for Startups - Financing options available for Startups - Equity financing - Debt financing - IPO - Crowd funding - Incubators - Mudra banks - Successful Startups in India.	18	Chalk & Talk	R. Pinky priyadarshini
Jan 2024	II	Not-for-Profit Organisations Formation and registration of NGOs - Section 8 Company - Definition - Features - Exemptions - Requirements of Section 8 Company - Application for incorporation - Trust: Objectives of a trust - Persons who can create a trust - Differences between a public and private trust - Exemptions available to trusts - Formation of a trust - Trust deed - Society - Advantages - Disadvantages - Formation of a society - Tax exemption to NGOs.	18	Chalk & Talk	R. Pinky priyadarshini
Feb 2024	III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition - Nature and characteristics - Advantages and disadvantages - Procedure for incorporation - LLP agreement - Annual compliances of LLP Business collaboration: Definition - Types - Joint venture: Advantages and disadvantages - Types - Joint venture agreement - Successful joint ventures in India - Special Purpose Vehicle - Meaning - Benefits - Formation	18	Chalk & Talk	R. Pinky priyadarshini
Mar 2024	IV	Registration and Licenses Registration and Licenses: Introduction - Business entity registration - Mandatory registration - PAN - Significance - Application and registration of PAN - Linking of PAN with Aadhar TAN - Persons liable to apply for TAN - Relevance of TAN - Procedure to apply for TAN GST: Procedure for registration - Registration under Shops and Establishment Act - MSME registration - Clearance from Pollution Control Board - FSSAI registration and license - Trade mark, Patent and Design registration	18	Chalk & Talk	R. Pinky priyadarshini
April 2024	V	Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention And Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure- The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure	18	Chalk & Talk	R. Pinky priyadarshini

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LESSON PLAN
2023-2024

Class: I M.COM

Sub. Code: 23OPCOM23

Semester: II

Total Hours :90 Hours

Title of the Paper: Setting up of business entities

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Startups in India Types of business organisations - Factors governing selection of an organisation - Startups - Definition - Definition of a Startup - Startup landscape in India - Startup India policy - Funding support and incentives - Indian states with Startup policies - Exemptions for startups - Life cycle of a Startup - Important points for Startups - Financing options available for Startups - Equity financing - Debt financing - IPO - Crowd funding - Incubators - Micro banks - Successful Startups in India.	18	Chalk & Talk	R. Pinky priyadarsini
Jan 2024	II	Not-for-Profit Organisations Formation and registration of NGOs - Section 8 Company - Definition - Features - Exemptions - Requirements of Section 8 Company - Application for incorporation - Trust: Objectives of a trust - Persons who can create a trust - Differences between a public and private trust - Exemptions available to trusts - Formation of a trust - Trust deed - Society - Advantages - Disadvantages - Formation of a society - Tax exemption to NGOs	18	Chalk & Talk	R. Pinky priyadarsini
Feb 2024	III	Limited Liability Partnership and Joint Venture Limited Liability Partnership: Definition - Nature and characteristics - Advantages and disadvantages - Procedure for incorporation - LLP agreement - Annual compliances of LLP Business collaboration: Definition - Types - Joint venture: Advantages and disadvantages - Types - Joint venture agreement - Successful joint ventures in India - Special Purpose Vehicle - Merger - Benefits - Formation	18	Chalk & Talk	R. Pinky priyadarsini
Mar 2024	IV	Registration and Licenses Registration and Licenses: Introduction - Business entity registration - Mandatory registration - PAN - Significance - Application and registration of PAN - Linking of PAN with Aadhar TAN - Persons liable to apply for TAN - Relevance of TAN - Procedure to apply for TAN GST: Procedure for registration - Registration under Shops and Establishment Act - MSME registration - Clearance from Pollution Control Board - FSSAI registration and license - Trade mark, Patent and Design registration	18	Chalk & Talk	R. Pinky priyadarsini
April 2024	V	Environmental Legislations in India Geographical Indication of Goods (Registration and Protection) Act, 1999: Objectives, Salient Features - The Environmental Protection Act, 1986: Prevention, control and abatement of environmental pollution - The Water (Prevention and Control of Pollution) Act, 1974: The Central and State Boards for Prevention and Control of Water Pollution - Powers and Functions of Boards - Prevention and Control of Water Pollution - Penalties and Procedure - The Air (Prevention and Control of Pollution) Act, 1981: Central and State Boards for The Prevention and Control of Air Pollution - Powers And Functions - Prevention and Control of Air Pollution - Penalties and Procedure	18	Chalk & Talk	R. Pinky priyadarsini

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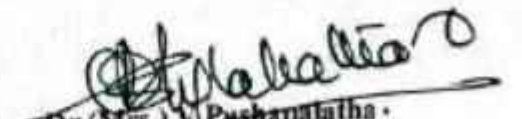
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LESSON PLAN
2023-2024

Class: I B.Com CA C Sec
Sub. Code: 23OUCCA22
Title of the Paper: Business Law

Semester: II
Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract	15	Chalk & Talk	Soundarya T. Soundarya
Jan 2024	II	Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.	15	Chalk & Talk	Soundarya T. Soundarya
Feb 2024	III	Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	15	Chalk & Talk	Soundarya T. Soundarya
Mar 2024	IV	Bailment and Pledge - Bailment - Concept - Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	15	Chalk & Talk	R. Pinky priyadarshini R
April 2024	V	Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	15	Chalk & Talk	R. Pinky priyadarshini R


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LEISON PLAN
2023-2024

Class: III B.Com

Sub. Code: 214VE6

Title of the Paper: Value Education

Semester: VI

Total Hours : 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Value Education - Need and Importance - Objectives - Types of Values-Nature and concept of Moral education -Value Education Vs Moral Education	6	Chalk &Talk	R. Pinky priyadarshini
Jan 2024	II	Values of Home -Role of Women in Decision Making -Parental Care-Care of the Aged -Family Conflicts and Resolutions-Gender Justice-Social Justice- Social Integration- Socio Political Awareness	6	Chalk &Talk	R. Pinky priyadarshini
Feb 2024	III	Character Formation towards Positive Personality -Truthfulness, Sacrifice, Sincerity, Self control, Altruism, Tolerance, Confidence, Honesty and Courage	6	Chalk &Talk	R. Pinky priyadarshini
Mar 2024	IV	Karma Yoga in Hinduism -Love and Justice in Christianity -Brotherhood in Islam, Compassion in Buddhism -Ahimsa in Jainism and Courage in Sikhism -Need for Religious Harmony.	6	Chalk &Talk	R. Pinky priyadarshini
April 2024	V	Human rights -Fundamental Rights -Human Rights Act 1993 (Amended 2006)- Consumer Protection Act 1986 -Right to Information Act 2005 -Right to Education Act 2009-Protective Laws for Women -Dowry Prohibition Act 1961 (Amended 1986)And Domestic Violence Act 2005- Constitutional Values- Liberty- Democracy - International Peace	6	Chalk &Talk	R. Pinky priyadarshini

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LESSON PLAN
2023-2024

Class: II B.Com CA C Sec
Sub. Code: 22OUCOM41
Title of the Paper: Banking

Semester: IV
Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Banker and Customer - The Modern View - The Relationship between a Banker and a Customer - General Relationship - Special Relationship - Statutory Obligation to Honour Cheques - Banker's Lien - A Banker's Duty to Maintain Secrecy of Customer's Account - Right to Claim Incidental Charges - The Right to Charge Compound Interest - General precautions for opening an account - KYC Norms - Current Deposit Account (Current and Running Account) - Fixed Deposit Account - Savings Deposit Account - Recurring Deposit	15	Chalk & Talk	R. Pinky priyadarshini
Jan 2024	II	Cheque: Definition, Distinction between cheque and Bills of Exchange - Types of Negotiable Instruments - Salient Features of a Cheque - Material Alteration & Immaterial Alteration, Crossing - Kinds of Crossing - General Crossing - Special Crossing - Not Negotiable Crossing - A/c Payee Crossing - Double Crossing, Endorsement - Definition Significance - Kinds of Endorsement.	15	Chalk & Talk	R. Pinky priyadarshini
Feb 2024	III	Paying banker: Precautions before Honouring a Cheque- Circumstances for dishonor of cheque - Statutory Protection to a Paying Banker- Payment in due course- Holder in due Course collecting banker, Duties- Statutory Protection - Basis of negligence.	15	Chalk & Talk	R. Pinky priyadarshini
Mar 2024	IV	Bank lending-Principles of Sound Lending-Types of Loans & Advances- Secured and Unsecured Advances - Advances against various securities- (Goods, land & building, life insurance policies, Stock exchange)	15	Chalk & Talk	R. Pinky priyadarshini
April 2024	V	Reserve Bank of India - Main Functions of RBI - Traditional Banking vs. E-banking - Electronic Delivery Channels - ATM - Evolution, Concepts and Features - Mechanism - Electronic Payments and Digital Cash - Digital SB Account - Digital Lending - Facets of E-banking - E-banking Services - Truncated Cheque and Electronic Cheque - Mobile Banking - Electronic Mobile Wallet - Inter-bank Mobile Payment Service (IMPS) - Virtual Currency - Models for Ebanking - Advantages of E-banking - Constraints in E-banking - Frauds in Internet Banking - Security Measures - Real time Gross Settlement (RTGS).	15	Chalk & Talk	R. Pinky priyadarshini

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LESSON PLAN
2023-2024

Class : II B.com (CA) B

Semester : IV

Sub. Code : 22OUCCAGECA4

Title of the Paper: ALLIED-IV Business Mathematics

Total Hours : 75 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Elements of Set theory - Definition - Symbols - Roster method & rule method - Types of sets Union & Intersection - sub sets - complements - Difference of two sets - Family of sets - Venn diagrams - De Morgans Law.	15	Chalk & Talk	A. Sumithra A. Sumithra
Jan 2024	II	Indices - Positive - Fractional - Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms - Change of base Formula-Rules to write - Practical problems.	15	Chalk & Talk	A. Sumithra A. Sumithra
Feb 2024	III	Commercial Arithmetic - Interest - Simple-Compound - Normal rate -Effective rate - Depreciation - Present value -Discounting of bills - Calculation of period for banker's discount and true discount - Banker's discount - Banker's gain - Face value of bills.	15	Chalk & Talk	A. Sumithra A. Sumithra
Mar 2024	IV	Differential calculus (excluding trigonometric functions) - Rules - Sum rules - Product rule - Quotient rule ,functions of a function rule (simple problems only) - Maxima and Minima (single variable cases) - Methods of integral calculus - Rules (excluding integration by parts or Fractions) - Simple problems only.	15	Chalk & Talk	A. Sumithra A. Sumithra
April 2024	V	Determinants - Cramer's Rule- Properties - Product -Matrices - Types -Addition-Multiplication - Matrix Inversion - Solving a system of linear equation using matrix inversion	15	Chalk & Talk	A. Sumithra A. Sumithra


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LESSON PLAN
2023-2024

Semester: IV

Class: II B.Com (PA)
Sub. Code: 220UCPA41

Total Hours: 75

Title of the Paper: Principles of Insurance

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	The Conceptual Framework: Insurance-Definition-Evaluation of Insurance-Nature & principles of Insurance -Role & importance of Insurance - Kinds of Insurance (Business point of view and Risk point of view) - Insurance organizations in India.	15	Chalk and talk	A. Sumithra A. Sumithra
Jan 2024	II	Life Insurance - Features of Life Insurance- Kinds of Life Insurance policies -(Whole life policy, endowment policy, Survivor policy, joint life policy) - Calculation of premium- Surrender value-Life Insurance for the Under Privileged: Industrial Life Insurance- Group Life Insurance-Disability Benefit Policies.	15	Chalk and talk	A. Sumithra A. Sumithra
Feb 2024	III	Marine Insurance - Definition- Subject matters of Marine Insurance- Elements of Marine Insurance Contract.Features of General Contract-Insurable Interest-Utmost Goodfaith-Doctrine of Indemnity-Subrogation-Warranties-Proximate Causes-Assignment and Nomination of the Policy-Retain of Premium-Classes of Marine policies - kinds of Marine losses (Total Loss, Partial Loss, Particular Average Loss and General Average Loss) - Document Indifferent types of claims.	15	Chalk and talk	A. Sumithra A. Sumithra
March 2024	IV	Fire Insurance - Definition- Principles of Fire Insurance- Kinds of Fire policies -- Policy conditions-Rate fixing of fire Insurance - Principles of Rate Fixing- Reinsurance.	15	Chalk and talk	A. Sumithra A. Sumithra
April 2024	V	Insurance Regulatory and Development Authority of India (IRDA) - Role of IRDA and its guidelines- Privatization- Cases for and against privatization of Insurance -Liability Insurance-Meaning- Types- Health Insurance- Meaning-Benefits	15	Chalk and talk	A. Sumithra A. Sumithra

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**LESSON PLAN
2023-2024**

Class: IIR.COM (SF)

Sub. Code: 21C62

Semester: VI

Title of the Paper: Industrial Law

Total Hours: 75

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	The Factories Act 1948- Definitions - Inspecting staff-Health-Safety and welfare of workers-Working hours of adults-Employment of young persons-Annual leave with wages.	15	Chalk&Talk	A Sumithra
Jan 2024	II	Trade Unions Act. 1926 - Definitions - Registration and cancellation of trade unions-Rights and privileges -Duties and liabilities -Amalgamation of trade unions-Dissolution.	15	Chalk&Talk	A.Sumithra
Feb 2024	III	The Industrial Disputes Act. 1947 - Definitions - Authorities - powers of authorities - strike - lockout - layoff - Retrenchment -Compensation in case of closing down of undertaking	15	Chalk&Talk	A.Sumithra
March 2024	IV	The workmen's compensation Act. 1923 - Scope and coverage-Definitions-Rules regarding workmen compensation-Amount of compensation-Distribution of compensation.	15	Chalk&Talk	A Sumithra
April 2024	V	The minimum wages Act 1948 - Fixation and revision of wages-Safeguards in payment of minimum wages - The payment of Gratuity Act 1972 - Payment and protection of Gratuity - Nomination - Determination and recovery of gratuity	15	Chalk&Talk	A Sumithra

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LESSON PLAN
2023-2024

Class: I B.com (PA)
Sub. Code: 23OUCCPA21
Title of the Paper: Financial Accounting - II
Total Hours: 75

Semester: II

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Hire Purchase and Instalment System Hire Purchase System - Accounting Treatment - Calculation of Interest - Default and Repossession - Hire Purchase Trading Account - Instalment System - Calculation of Profit	15	Chalk and talk	A. Sumithra
Jan 2024	II	Branch - Dependent Branches; Accounting Aspects - Debtor's system - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded) - Departmental Accounts: Basis of Allocation of Expenses - InterDepartmental Transfer at Cost or Selling Price.	15	Chalk and talk	A. Sumithra
Feb 2024	III	Partnership Accounts: -Admission of a Partner - Treatment of Goodwill - Calculation of Hidden Goodwill - Retirement of a Partner - Death of a Partner	15	Chalk and talk	A. Sumithra
March 2024	IV	Dissolution of Partnership - Methods - Settlement of Accounts Regarding Losses and Assets - Realization account - Treatment of Goodwill - Preparation of Balance Sheet - One or more Partners insolvent - All Partners insolvent - Application of Garner Vs Murray Theory - Accounting Treatment - Piecemeal Distribution - Surplus Capital Method - Maximum Loss METHOD	15	Chalk and talk	A. Sumithra
April 2024	V	Objectives and Uses of Financial Statements for Users - Role of Accounting Standards - Development of Accounting Standards in India Role of IFRS- IFRS Adoption vs Convergence Implementation Plan in India- Ind AS- An Introduction - Difference between Ind AS and IFRS. Books for Study.	15	Chalk and talk	A. Sumithra

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LESSON PLAN
2023-2024

Class: III B.com (SF)

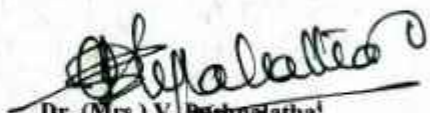
Sub. Code: 17SEC62

Title of the Paper: SBE-Quantitative Aptitude & Reasoning Skills

Semester: VI

Total Hours: 30

Month	Unit	Description Of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Quantitative Aptitude: problems of numbers and age - Ratio and proportions - Profit & Loss - Partnership - Chain Rule - stock and Shares - Odd man out in Number series (wrong numbers and missing numbers) - Simple and compound interest.	6	Chalk and talk	A.Sumithra A.Sumithra
Jan 2024	II	Verbal reasoning Verbal Analogies (Word analogies, Alphabet analogies) - Verbal series completion (Letter series, Number series) - Verbal classification (odd man out in word series)	6	Chalk and talk	A.Sumithra A.Sumithra
Feb 2024	III	Non-verbal reasoning: Series completion (Multi Relational series) - Non-verbal Analogies (Rotative relationship, Qualitative relationship, Positional Analogies, Structural Analogies) - Figure completion - Spotting hidden figures - Spotting similar pattern.	6	Chalk and talk	A.Sumithra A.Sumithra
March 2024	IV	Analytical reasoning: Direction- Blood Relationship - Symmetrical relationship - Arranging letter and numbers - Coding and Decoding - Logical Diagrams	6	Chalk and talk	A.Sumithra
April 2024	V	Computer Aptitude: Binary to Decimal and Decimal to Binary conversions - Basic of Internet and emailing - related General Abbreviations and terminology.	6	Chalk and talk	A.Sumithra A.Sumithra


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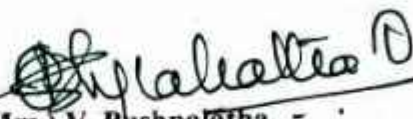
LESSON PLAN
2023-2024

Semester: II

Class: I B.COM(SF)
Sub. Code: 23OUCCA22
Title of the Paper: BUSINESS LAW
Total Hours: 90 Hours

Month	Unit	Contents	Hours allocated	Mode of Teaching	Course Teacher Signature
Dec 2023	I	Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract.	18	Chalk and Talk, PPT	M. Helan M. Helan
Jan 2024	II	Performance Contract - Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.	18	Chalk and Talk, PPT	M. Helan M. Helan
Feb 2024	III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	18	Chalk and Talk, PPT	M. Helan M. Helan
Mar 2024	IV	Bailment and Pledge Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.	18	Chalk and Talk, PPT	M. Helan M. Helan

Apr 2024	V	Sale of Goods Act 1930: Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	18	Chalk and Talk, PPT	M. Helan M. Helan
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**LESSON PLAN
2023-2024**

Semester: IV

Class: II B.COM(PA)
Sub. Code: 22OUCPAGEPA4
Title of the Paper: STRATEGIC MANAGEMENT
Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Introduction to Strategic Management: Business Policy - Meaning and nature of strategic management- strategic management imperative- vision, mission and objectives - strategic levels in organizations	18	Chalk & Talk	M. Helan M. Helan
Jan 2024	II	Strategic Analysis: Situational analysis - SWOT analysis, TOWS matrix, portfolio analysis - BCG matrix.	18	Chalk & Talk	M. Helan M. Helan
Fep 2024	III	Strategic Planning and Formulation of Functional Strategy: Meaning, stages, Alternatives, Strategy Formulation - Marketing Strategy, Financial Strategy, Production Strategy, Logistics Strategy, and Human Resource Strategy	18	Chalk & Talk	M. Helan M. Helan
Mar 2024	IV	Strategy Implementation and Control: Organizational structures - Establishing strategic business units - Establishing profit centers by business, product or service, market segment or customer - Leadership and Behavioral challenges	18	Chalk & Talk	M. Helan M. Helan
Apr 2024	V	Reaching Strategic Edge: Business Process Re-Engineering - Benchmarking - Total Quality Management- SixSigma - Contemporary Strategic Issues.	18	Chalk & Talk	M. Helan M. Helan


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**LESSON PLAN
2023-2024**

Semester: VI

Class: III B.COM (PA)

Sub. Code: 21R62

Title of the Paper: Business Environment and Ethics

Total Hours: 90 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Meaning and Definition-Importance of the study of Business environment - External Environment- Micro and Macro Environment- Economic environment: Economic system Capitalism,-Socialism : Permit and Licensing of business, Capitalism and Socialism in India is a Mixed Economic political, legal, social & cultural, competitive, ecological and Technological factors - SWOT analysis.	18	Chalk &Talk	M. Helan M. Helan
Jan 2024	II	New Industrial policy 1991 -Objectives-Major Highlights of Industrial policy 1991- Features- Liberalization, Privatization and Globalization(LPG)-Merits and Demerits and Features: - Forms of Privatization - Arguments for and against Privatization- Trade Agreements-Important Provisions of FEMA,WTO,UNCTAD,MOUs Multi National Companies -benefits and limitations of MNCS-TRIPS.	18	Chalk &Talk	M. Helan M. Helan
Fep 2024	III	Social Responsibility of business - Dimensions of social responsibility- Responsibility to shareholders, employees, consumers, government and community- Arguments for and against social responsibility- Limits to social Responsibility - Social Audit-featuresbenefits of social audit-	18	Chalk &Talk	M. Helan M. Helan
Mar 2024	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.	18	Chalk &Talk	M. Helan M. Helan

Apr 2024	V	Industrial Sickness – Definition- Kindness of sicknesses and their causesConsequences of Industrial Sickness-Remedial measures- The Sick Industrial Companies (Special Provisions) Act1985-Business ethics-Meaning- Nature of ethics-sources of ethics-why is ethics important –Are businessmen ethical-Improving ethical decision making.	18	Chalk &Talk	M. Helan M Holan
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LESSON PLAN
2023-2024

Sub. Code: 23OUCCA22

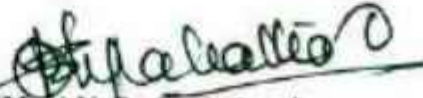
Class: I B.COM(SF)

Title of the Paper: BUSINESS LAW

Total Hours: 90 Hours

Semester: II

Month	Unit	Contents	Hours allocated	Mode of Teaching	Course Teacher Signature
Dec 2023	I	Elements of Contract - Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract. Classification of Contract, Offer and Acceptance - Consideration - Capacity of Contract - Free Consent - Legality of Object - Contingent Contracts - Void Contract.	18	Chalk and Talk, PPT	M. Helan M. Helan
Jan 2024	II	Performance Contract - Meaning of Performance, Offer to Perform, Devolution of Joint liabilities & Rights, Time and Place of Performance. Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.	18	Chalk and Talk, PPT	M. Helan M. Helan
Feb 2024	III	Contract of Indemnity and Guarantee Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.	18	Chalk and Talk, PPT	M. Helan M. Helan
Mar 2024	IV	Bailment and Pledge Bailment and Pledge - Bailment - Concept - Essentials and Kind - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawnee and Pawnee.	18	Chalk and Talk, PPT	M. Helan M. Helan
Apr 2024	V	Sale of Goods Act 1930: Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller	18	Chalk and Talk, PPT	M. Helan M. Helan


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**LESSON PLAN
2023-2024**

Semester: VI

Class: III B.COM(CA) B

Sub. Code: 21SEC61

Title of the Paper: Soft Skills for Job Seekers

Total Hours: 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Personality Development - Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics. Five necessary soft skills for job seeker.	6	Chalk & Talk	G.Jyothi G.Jyothi
Jan 2024	II	Resumes - resume writing - Summary of Qualification, Work Experience and reference - Applying for the job.	6	Chalk & Talk	G.Jyothi G.Jyothi
Feb 2024	III	Group Discussion and Interview - Types of interviews - Patterned Interviews and Non Patterned Interviews - Group/ Panel Interviews - Stress Interviews - Telephone Interviews.	6	Chalk & Talk	M.Helan M.Helan
Mar 2024	IV	Preparation for Job Interviews - Tips for facing a Job interview- Guidelines for career planning - Career decision making advice & tips.	6	Chalk & Talk	M.Helan M.Helan
Apr 2024	V	Orientation in the work place - goal tasks - steps to achieve a goal - eleven steps to achieve your goals	6	Chalk & Talk	M.Helan M.Helan

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LESSON PLAN

2023-2024

Class: III B.COM(CA) A

Semester: VI

Sub. Code: 21SEC6I

Title of the Paper: Soft Skills for Job Seekers

Total Hours: 30 Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	Personality Development – Communication skills, Self Confidence, Time Management, Problem Solving, Work Ethics. Five necessary soft skills for job seeker.	6	Chalk & Talk	M.Helan H.Helan
Jan 2024	II	Resumes – resume writing – Summary of Qualification, Work Experience and reference – Applying for the job.	6	Chalk & Talk	M.Helan H.Helan
Feb 2024	III	Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone Interviews.	6	Chalk & Talk	M.Helan H.Helan
Mar 2024	IV	Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips.	6	Chalk & Talk	M.Helan H.Helan
Apr 2024	V	Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals	6	Chalk & Talk	M.Helan H.Helan

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LESSON PLAN
2023-2024

Class: III B.COM(CA) A

Sub. Code: 21SEC51


Semester: VI

Title of the Paper: General Knowledge

Total Hours: 30Hours

Month	Unit	Description of the Syllabus	Hours Allocated	Teaching Mode & Methods	Course Teacher Signature
Dec 2023	I	General English - Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.	6	Chalk & Talk	M.Helan M. Helan
Jan 2024	II	General Science-Topics in Physics, Chemistry and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions, -Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law	6	Chalk & Talk	M.Helan M. Helan
Feb 2024	III	History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics, Commerce and Business - Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.	6	Chalk & Talk	M.Helan M. Helan
Mar 2024	IV	Indian Constitution- Salient features of the Constitution-Citizenship- Fundamental Rights Fundamentable duties to Citizens-Powers of the President-The Union Parliament-Rajaya Sabha The Supreme Court of India-High Court-Important Amendments to the	6	Chalk & Talk	M.Helan M. Helan

		Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy			
Apr 2024	V	Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade Transport, Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics	6	Chalk & Talk	M.Helan H. Helan


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